



City of Richmond

Report to Council

To: Richmond City Council

From: Jerry Chong
General Manager, Finance and Corporate Services

Re: **2023 Statement of Financial Information**

Date: June 11, 2024

File: 03-1200-03/2024-Vol 01

Staff Recommendation

That the 2023 Statement of Financial Information be approved.

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

REPORT CONCURRENCE	
CONCURRENCE OF GENERAL MANAGER	
SENIOR STAFF REPORT REVIEW	INITIALS:
APPROVED BY CAO	

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 2023 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 2023 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

June 11, 2024

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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 2023 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 2023 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, 2023

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CITY OF RICHMOND

2023 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*.

Jerry Chong
General Manager, Finance and
Corporate Services

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.

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, 2023



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone 604 691 3000
Fax 604 691 3031

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, 2023
- 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, 2023, 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.



City of Richmond
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- 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 13, 2024

CITY OF RICHMOND

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

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash and cash equivalents	\$ 321,479	\$ 654,651
Investments (note 4)	1,380,383	921,493
Investment in Lulu Island Energy Company ("LIEC") (note 5)	37,098	35,028
Accrued interest receivable	26,614	14,676
Accounts receivable (note 6)	36,126	36,013
Taxes receivable	19,474	15,224
Development fees receivable	20,299	43,219
Debt reserve fund - deposits (note 7)	1,468	1,468
	<u>1,842,941</u>	<u>1,721,772</u>
Liabilities		
Accounts payable and accrued liabilities (note 8)	115,127	103,582
Post-employment benefits (note 10)	37,881	38,528
Development cost charges (note 11)	241,634	237,051
Deposits and holdbacks (note 12)	148,738	150,007
Deferred revenue (note 13)	75,357	59,063
Debt, net of sinking fund deposits (note 14)	98,629	107,816
	<u>717,366</u>	<u>696,047</u>
Net financial assets	1,125,575	1,025,725
Non-Financial Assets		
Tangible capital assets (note 15)	2,694,902	2,594,212
Inventory of materials and supplies	6,146	5,405
Prepaid expenses	4,909	3,827
	<u>2,705,957</u>	<u>2,603,444</u>
Accumulated surplus (note 16)	<u>\$ 3,831,532</u>	<u>\$ 3,629,169</u>

Contingent demand notes (note 7)
Contingent assets and contractual rights (note 19)
Commitments and contingencies (note 20)

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, 2023, with comparative information for 2022

	2023 Budget (notes 2(p) and 26)	2023	2022
Revenue:			
Taxation and levies (note 22)	\$ 287,052	\$ 288,720	\$ 269,582
Utility fees	133,609	132,951	127,965
Sales of services	48,817	50,737	44,494
Payments-in-lieu of taxes	14,650	18,114	21,314
Provincial and federal contributions	11,656	38,660	12,893
Development cost charges (note 11)	20,323	10,292	22,434
Other capital funding sources	65,698	83,562	51,220
Other revenue:			
Investment income	14,323	61,503	30,250
Gaming revenue	14,500	13,013	12,562
Licenses and permits	12,195	15,934	15,047
Other (note 23)	14,370	25,543	35,206
Equity income in LIEC (note 5)	594	2,070	1,381
	637,787	741,099	644,348
Expenses:			
Community safety	141,538	138,669	127,727
Utilities:			
Water, sewer and sanitation	118,880	113,832	110,490
Engineering, public works and project development	85,795	81,910	89,103
Community services	76,203	71,328	64,955
General government	76,335	72,780	59,492
Planning and development	33,080	29,484	23,890
Richmond Olympic Oval	18,788	19,200	16,844
Richmond Public Library	12,062	11,533	10,565
	562,681	538,736	503,066
Annual surplus	75,106	202,363	141,282
Accumulated surplus, beginning of year	3,629,169	3,629,169	3,487,887
Accumulated surplus, end of year	\$ 3,704,275	\$ 3,831,532	\$ 3,629,169

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, 2023, with comparative information for 2022

	2023 Budget (notes 2(p) and 26)	2023	2022
Annual surplus for the year	\$ 75,106	\$ 202,363	\$ 141,282
Acquisition of tangible capital assets	(132,566)	(90,046)	(87,100)
Initial recognition of asset retirement obligation on recognized tangible capital assets	-	(7,081)	-
Contributed tangible capital assets	(48,745)	(75,945)	(41,332)
Amortization of tangible capital assets	70,471	71,938	72,722
Net (gain) loss on disposal of tangible capital assets	-	(2,133)	222
Proceeds on sale of tangible capital assets	-	2,577	543
	(35,734)	101,673	86,337
Acquisition of inventory of materials and supplies	-	(6,146)	(5,405)
Acquisition of prepaid expenses	-	(4,909)	(3,827)
Consumption of inventory of materials and supplies	-	5,405	4,696
Use of prepaid expenses	-	3,827	3,921
Change in net financial assets	(35,734)	99,850	85,722
Net financial assets, beginning of year	1,025,725	1,025,725	940,003
Net financial assets, end of year	\$ 989,991	\$ 1,125,575	\$ 1,025,725

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 202,363	\$ 141,282
Items not involving cash:		
Amortization of tangible capital assets	71,938	72,722
Accretion of asset retirement obligation	290	-
Initial recognition of asset retirement obligation on unrecognized tangible capital assets	4,522	-
Net (gain) loss on disposal of tangible capital assets	(2,133)	222
Contributions of tangible capital assets	(75,945)	(41,332)
Equity income in LIEC	(2,070)	(1,381)
Changes in non-cash operating working capital:		
Accrued interest receivable	(11,938)	(5,744)
Accounts receivable	(113)	(6,358)
Taxes receivable	(4,250)	(1,067)
Development fees receivable	22,920	(30,794)
Debt reserve fund	-	(960)
Inventory of materials and supplies	(741)	(709)
Prepaid expenses	(1,082)	94
Accounts payable and accrued liabilities	(348)	17,642
Post-employment benefits	(647)	498
Development cost charges	4,583	12,396
Deposits and holdbacks	(1,269)	43,966
Deferred revenue	16,294	2,877
Net change in cash from operating activities	222,374	203,354
Capital activities:		
Cash used to acquire tangible capital assets	(90,046)	(87,100)
Proceeds on disposal of tangible capital assets	2,577	543
Net change in cash from capital activities	(87,469)	(86,557)
Financing activities:		
Proceeds from issuance of debt	-	96,000
Repayments of debt	(9,187)	(5,570)
Net change in cash from financing activities	(9,187)	90,430
Investing activities:		
Purchase of investments	(458,890)	(224,607)
Decrease in cash and cash equivalents	(333,172)	(17,380)
Cash and cash equivalents, beginning of year	654,651	672,031
Cash and cash equivalents, end of year	\$ 321,479	\$ 654,651
Non-cash transactions, related to asset retirement obligations:		
Tangible capital asset additions	\$ 7,081	\$ -

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

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 Corporation (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 inter-entity 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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

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) Financial Instruments:

Financial instruments include cash and cash equivalents, investments, accounts receivables, development fees receivables, accounts payable and accrued liabilities and debt.

Financial instruments are recorded at fair value on initial recognition. Equity instruments quoted in an active market and derivatives are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost unless management elects to carry the financial instrument at fair value. The City has not elected to carry any other financial instruments at fair value.

Unrealized changes in fair value are recognized in the Consolidated Statement of Remeasurement Gains and Losses. They are recorded in the Consolidated Statement of Operations when they are realized. There are no unrealized changes in fair value as at December 31, 2023 and December 31, 2022. As a result, the City does not have a Consolidated Statement of Remeasurement Gains and Losses.

Transaction costs incurred on the acquisition of financial instruments are recorded at cost and expensed as incurred.

Sales and purchases of investments are recorded on the trade date.

Accounts receivables, investments, accounts payable and accrued liabilities, and debt are measured at amortized cost using the effective interest rate method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Consolidated Statement of Operations.

(e) 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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(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-employer plan, contributions are expensed as incurred.

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:

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(i) Tangible capital assets (continued):

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.

(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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(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. Market values are determined as of July 1st 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.

(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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(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 (2023-2027) ("Consolidated Financial Plan") and was adopted through Bylaw No. 10429 on January 30, 2023.

(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.

(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, the value of developer contributions, the value of asset retirement obligations, useful lives for amortization, determination of provisions for accrued liabilities, 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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(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.

(t) Asset retirement obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability is initially recorded at the best estimate of the expenditures required to retire a tangible capital asset, and the resulting costs are capitalized as part of the carrying amount of the related tangible capital asset if the asset is recognized and in productive use. This liability is subsequently reviewed at each financial reporting date and adjusted for any revisions to the timing or amount required to settle the obligation. The changes in the liability for the passage of time are recorded as accretion expense in the Consolidated Statement of Operations and all other changes are adjusted to the tangible capital asset. The cost is amortized over the useful life of the tangible capital asset (Note 2 (j)(i)). If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

Recoveries related to asset retirement obligations are recognized when the recovery can be appropriately measured, a reasonable estimate of the amount can be made and it is expected that future economic benefits will be obtained. A recovery is recognized on a gross basis from the asset retirement obligations liability.

3. Adoption of new accounting standards:

(a) PS 3280 Asset Retirement Obligations:

On January 1, 2023, the City adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations ("PS 3280"). The standard requires the reporting of legal obligations associated with the retirement of tangible capital assets by public sector entities.

The City has adopted this standard on a prospective basis.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

3. Adoption of new accounting standards (continued):

(b) PS 3450 Financial Instruments and related standards:

On January 1, 2023, the City adopted Canadian public sector accounting standard PS 3450 Financial Instruments, PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation and PS 3041 Portfolio Investments. The standards were adopted prospectively from the date of adoption. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions.

Under PS 3450 Financial Instruments, all financial instruments are included on the Consolidated Statement of Financial Position and are measured at either fair value or amortized cost based on the characteristics of the instrument and the City's accounting policy choices (see note 2(d)).

The adoption of these standards did not have any impact on the amounts presented in these consolidated financial statements.

4. Investments:

	2023		2022	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 443,418	\$ 443,418	\$ 379,378	\$ 379,378
Government and government guaranteed bonds	599,013	595,015	361,297	350,352
Bank bonds	325,486	328,578	180,818	175,405
Municipal Finance Authority bonds	12,466	12,722	-	-
	\$ 1,380,383	\$ 1,379,733	\$ 921,493	\$ 905,135

5. 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.

CITY OF RICHMOND

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Year ended December 31, 2023

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

Summarized financial information relating to LIEC is as follows:

	2023	2022
Cash, cash equivalents, and investments	\$ 14,527	\$ 15,516
Accounts receivable	4,793	2,241
Tangible capital assets	53,741	45,745
Total assets	73,061	63,502
Accounts payable and accrued liabilities	1,849	3,853
Government grants	403	241
Deferred contributions	19,236	13,018
Project agreement/concession liability	14,475	11,362
Total liabilities	35,963	28,474
Shareholder's equity	\$ 37,098	\$ 35,028
Total revenue	\$ 8,570	\$ 7,608
Total expenses	6,500	6,227
Net income	\$ 2,070	\$ 1,381

Included in accounts payable and accrued liabilities in the City's consolidated statement of financial position are payables to LIEC in the amount of \$165,059 (2022 - \$152,937).

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.

CITY OF RICHMOND

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Year ended December 31, 2023

6. Accounts receivable:

	2023	2022
Water and sewer utilities	\$ 15,429	\$ 14,760
Casino revenue	2,940	3,363
Capital grants	8,416	9,536
Other trade receivables	9,341	8,354
	\$ 36,126	\$ 36,013

7. 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, 2023 are as follows:

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

8. Accounts payable and accrued liabilities:

	2023	2022
Trade and other accrued liabilities	\$ 103,234	\$ 103,582
Asset retirement obligations (note 9)	11,893	-
	\$ 115,127	\$ 103,582

9. Asset retirement obligations:

The City has recognized liabilities related to the legal obligations to incur costs to retire a tangible capital asset. A significant part of City's asset retirement obligations results from the removal and disposal of designated materials from buildings and fuel tanks. The measurement of the liability for asset retirement obligations is impacted by new information about activities required to settle the liability, the activities that settled all or part of the obligation, and any changes in the legal obligation. To estimate the liability for the removal and disposal of designated materials in City buildings and fuel tanks, assessment reports are used with experience and expert advice to determine the costs of retiring the material. For assets without an assessment, an estimate is based on the cost for similar assets until more asset specific data is available.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

9. Asset retirement obligations (continued):

The estimated liability consists of costs relating to tangible capital assets that are both recognized and unrecognized. Where the tangible capital asset is recognized and in productive use, the associated asset retirement obligation is amortized over the estimated remaining useful life of the asset. Where the tangible capital asset is unrecognized, as in the case of building lease arrangements which contain clauses that obligate the City with asset retirement obligations, or where the asset is a component of a greater tangible capital asset, such as fuel tanks, the obligation is expensed. The City estimates that the majority of the obligations will be paid during fiscal years 2048 to 2073.

	Initial recognition January 1, 2023	Accretion expense	Balance December 31, 2023
Recognized tangible capital assets	\$ 7,081	\$ 290	\$ 7,371
Unrecognized tangible capital assets	4,522	-	4,522
	\$ 11,603	\$ 290	\$ 11,893

When significant obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows, otherwise they are recorded at current costs. The discount rate used reflects the risks specific to the asset retirement liability. The discount rate used for 2023 is 4.10 per cent. There are no liabilities recorded using the present value of future cash flows at December 31, 2023.

10. Post-employment benefits:

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

	2023	2022
Accrued benefit obligation, beginning of year	\$ 33,637	\$ 36,150
Opening adjustment due to Oval actuarial valuation Jan 1 st , 2023	207	-
Current service cost	2,434	2,780
Interest cost	1,528	917
Past service (credit) / cost	(494)	21
Benefits paid	(3,786)	(2,976)
Actuarial loss / (gain)	1,287	(3,255)
Accrued benefit obligation, end of year	\$ 34,813	\$ 33,637

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2023. This actuarial gain is being amortized over a period equal to the employees' expected average remaining service lifetime of 11-years.

CITY OF RICHMOND

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(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

10. Post-employment benefits (continued):

	2023	2022
Accrued benefit obligation, end of year	\$ 34,813	\$ 33,637
Unamortized net actuarial gain	3,068	4,891
Accrued benefit liability, end of year	\$ 37,881	\$ 38,528

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

	2023	2022
Discount rate	4.10%	4.40%
Expected future inflation rate	2.50%	2.50%
Expected wage and salary range increases	2.50% to 3.00%	2.50% to 3.00%

11. Development cost charges:

	2023	2022
Balance, beginning of year	\$ 237,051	\$ 224,655
Contributions	4,342	30,053
Interest	10,533	4,777
Revenue recognized	(10,292)	(22,434)
Balance, end of year	\$ 241,634	\$ 237,051

12. Deposits and holdbacks:

	Balance December 31, 2022	Deposit contributions / interest earned	Refund/ expenditures	Balance December 31, 2023
Security deposits	\$ 126,281	\$ 10,527	\$ (11,095)	\$ 125,713
Developer contributions	7,919	-	-	7,919
Damage deposits	7,143	830	(1,315)	6,658
Contract holdbacks	4,789	2,415	(2,437)	4,767
Other	3,875	620	(814)	3,681
	\$ 150,007	\$ 14,392	\$ (15,661)	\$ 148,738

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Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

13. Deferred revenue:

	Balance December 31, 2022	Externally restricted inflows	Revenue earned	Balance December 31, 2023
Taxes and utilities	\$ 26,231	\$ 30,008	\$ (26,231)	\$ 30,008
Building permits/development	17,119	5,474	(7,511)	15,082
Oval	3,121	1,650	(1,958)	2,813
Capital grants	3,011	25,062	(11,464)	16,609
Business licenses	2,681	2,239	(2,307)	2,613
Parking easement/leased land	2,428	108	(56)	2,480
Other	4,472	6,863	(5,583)	5,752
	\$ 59,063	\$ 71,404	\$ (55,110)	\$ 75,357

14. 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 2023	Net debt 2022
127	9075	\$ 50,815	\$ 44,791	\$ 6,024	\$ 11,816
158	10334	96,000	3,395	92,605	96,000
		\$ 146,815	\$ 48,186	\$ 98,629	\$ 107,816

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

CITY OF RICHMOND

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Year ended December 31, 2023

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

Interest expense incurred for the year on the long-term debt was \$5,594,469 (2022 - \$2,750,689). Repayments on net outstanding debt over the next five years and thereafter are as follows:

2024	\$	9,538
2025		3,636
2026		3,764
2027		3,895
2028		4,032
Thereafter		73,764
	\$	98,629

15. Tangible capital assets:

Cost	Balance December 31, 2022	Additions and transfers	Disposals	Balance December 31, 2023
Land	\$ 1,121,481	\$ 70,368	\$ (2)	\$ 1,191,847
Building and building improvements	595,611	29,499	(3,367)	621,743
Infrastructure	1,951,176	55,961	(4,382)	2,002,755
Vehicles, machinery and equipment	176,948	13,559	(5,887)	184,620
Library's collections, furniture and equipment	11,126	1,321	(478)	11,969
Assets under construction	63,372	2,364	-	65,736
	\$ 3,919,714	\$ 173,072	\$ (14,116)	\$ 4,078,670

Accumulated amortization	Balance December 31, 2022	Disposals	Amortization expense	Balance December 31, 2023
Building and building improvements	\$ 246,225	\$ (3,088)	\$ 22,177	\$ 265,314
Infrastructure	951,155	(4,315)	38,080	984,920
Vehicles, machinery and equipment	120,150	(5,791)	10,780	125,139
Library's collections, furniture and equipment	7,972	(478)	901	8,395
	\$ 1,325,502	\$ (13,672)	\$ 71,938	\$ 1,383,768

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Year ended December 31, 2023

15. Tangible capital assets (continued):

Net book value	December 31, 2023	December 31, 2022
Land	\$ 1,191,847	\$ 1,121,481
Buildings and building improvements	356,429	349,386
Infrastructure	1,017,835	1,000,021
Vehicles, machinery and equipment	59,481	56,798
Library's collection, furniture and equipment	3,574	3,154
Assets under construction	65,736	63,372
Balance, end of year	\$ 2,694,902	\$ 2,594,212

(a) Assets under construction:

Assets under construction having a value of \$65,735,570 (2022 - \$63,371,507) 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 \$75,944,770 (2022 - \$41,331,921) comprised of land in the amount of \$58,306,673 (2022 - \$30,863,846), infrastructure in the amount of \$17,638,097 (2022 - \$5,123,075), buildings in the amount of \$nil (2022 - \$5,345,000).

(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 2023 (2022 - nil).

CITY OF RICHMOND

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Year ended December 31, 2023

16. Accumulated surplus:

	General and Reserve Fund	Waterworks Utility Fund	Sewerworks Utility Fund	Richmond Olympic Oval	Library	2023 Total	2022 Total
Investment in tangible capital assets	\$ 2,675,638	\$ -	\$ -	\$ 8,503	\$ 3,719	\$ 2,687,860	\$ 2,581,249
Reserves (note 17)	707,871	42,064	28,189	11,586	-	789,710	703,184
Appropriated surplus	252,076	18,184	11,245	775	3,694	285,974	280,562
Investment in LIEC	37,098	-	-	-	-	37,098	35,028
Surplus	16,225	906	6,621	607	571	24,930	23,900
Other equity	5,960	-	-	-	-	5,960	5,246
Balance, end of year	\$ 3,694,868	\$ 61,154	\$ 46,055	\$ 21,471	\$ 7,984	\$ 3,831,532	\$ 3,629,169

17. Reserves:

	Balance, December 31, 2022	Change during year	Balance, December 31, 2023
Affordable housing	\$ 15,427	\$ 1,497	\$ 16,924
Arts, culture and heritage	3,573	553	4,126
Capital building and infrastructure	129,625	16,277	145,902
Capital reserve	263,825	24,136	287,961
Capstan station	14,582	427	15,009
Child care development	10,169	697	10,866
Community legacy and land replacement	1,545	126	1,671
Drainage improvement BL 7812	59,740	(7,332)	52,408
Flood protection BL 10403	-	13,311	13,311
Equipment replacement	26,888	3,006	29,894
Growing communities fund	-	21,067	21,067
Hamilton area plan community amenity	3,605	162	3,767
Leisure facilities	27,768	1,291	29,059
Local improvements	7,760	349	8,109
Neighborhood improvement	8,588	565	9,153
Oval	9,846	1,740	11,586
Public art program	4,828	159	4,987
Sanitary sewer BL 7812	53,518	(1,560)	51,958
Sanitary sewer BL10401	-	6,181	6,181
Steveston off-street parking	339	15	354
Steveston road ends	147	(4)	143
Waterfront improvement	181	6	187
Watermain replacement BL 7812	61,230	(5,606)	55,624
Water supply BL10402	-	9,463	9,463
	\$ 703,184	\$ 86,526	\$ 789,710

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Year ended December 31, 2023

18. 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, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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 \$14,904,749 (2022 - \$13,914,367) for employer contributions while employees contributed \$12,439,772 (2022 - \$12,078,813) to the plan in fiscal 2023.

19. 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, 2023. Contingent assets are not recorded in the consolidated financial statements.

CITY OF RICHMOND

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Year ended December 31, 2023

19. 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:

2024	\$ 32,980
2025	2,701
2026	1,493
2027	1,432
2028	1,381
Thereafter	4,871

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.

20. 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:

2024	\$ 4,334
2025	3,040
2026	2,737
2027	953
2028 and thereafter	5,061

CITY OF RICHMOND

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Year ended December 31, 2023

20. Commitments and contingencies (continued):

(c) Litigation:

As at December 31, 2023, 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, 2023). 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.

21. 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.

	2023	2022
Richmond Community Associations	\$ 724	\$ 696

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Year ended December 31, 2023

22. Taxation and levies:

	2023	2022
Taxes collected:		
Property taxes	\$ 572,078	\$ 524,934
Payment-in-lieu of taxes and grants	31,496	37,860
Local improvement levies	76	84
	<u>603,650</u>	<u>562,878</u>
Less transfers to other authorities:		
Province of British Columbia - School taxes	(230,746)	(210,071)
TransLink	(48,562)	(45,904)
Metro Vancouver	(10,197)	(9,116)
BC Assessment Authority	(7,270)	(6,741)
Sewer debt collect via payment in lieu of taxes	-	(114)
Other	(41)	(36)
	<u>(296,816)</u>	<u>(271,982)</u>
Less payment-in-lieu of taxes retained by the City	(18,114)	(21,314)
	<u>\$ 288,720</u>	<u>\$ 269,582</u>

23. Other revenue:

	2023	2022
Developer contributions	\$ 3,102	\$ 14,957
Tangible capital assets gain on sale of land	2,497	260
Penalties and fines	5,080	6,382
Parking program	2,335	1,781
Recycle BC	3,274	3,083
Oval - Other revenue	2,987	1,557
Other	6,268	7,186
	<u>\$ 25,543</u>	<u>\$ 35,206</u>

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Year ended December 31, 2023

24. 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:

	2023	2022
Operating:		
Province of British Columbia	\$ 19,935	\$ 19,273
TransLink	4,008	3,891
Government of Canada	7,355	2,291
Capital:		
Province of British Columbia	24,023	8,619
TransLink	2,101	885
Government of Canada	1,566	1,410
	\$ 58,988	\$ 36,369

25. 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.

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25. 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, Law and Legislative Services 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
Revenue:							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 288,720	\$ -	\$ 288,720
User fees	-	114,975	17,976	-	-	-	132,951
Sales of services	8,528	3,228	2,099	12,669	11,653	2,333	40,510
Payments-in-lieu of taxes	-	-	-	-	18,114	-	18,114
Provincial and federal grants	770	15	4,114	513	24,103	3,871	33,386
Development cost charges	-	122	782	4,836	693	3,859	10,292
Other capital funding sources	(131)	1,456	13,736	5,216	58,307	4,978	83,562
Other revenue:							
Investment income	-	305	-	-	61,175	-	61,480
Gaming revenue	855	-	-	-	12,158	-	13,013
Licenses and permits	5,053	49	101	-	16	10,715	15,934
Other	2,613	4,542	1,057	752	(1,451)	199	7,712
Equity income	-	-	-	-	2,070	-	2,070
	17,688	124,692	39,865	23,986	475,558	25,955	707,744
Expenses:							
Wages and salaries	57,564	16,187	29,039	38,662	34,562	15,397	191,411
Public works maintenance	27	7,634	7,081	2,281	(1,462)	485	16,046
Contract services	73,540	10,670	6,559	3,693	5,523	2,226	102,211
Supplies and materials	3,052	38,909	1,773	12,708	13,632	4,763	74,837
Interest and finance	121	31,180	6	155	7,956	1	39,419
Transfer from (to) capital for tangible capital assets	983	275	5,639	2,442	2,422	2,629	14,390
Amortization of tangible capital assets	3,288	8,956	31,796	11,272	10,048	3,948	69,308
Loss (gain) on disposal of tangible capital assets	94	21	17	115	99	35	381
	138,669	113,832	81,910	71,328	72,780	29,484	508,003
Annual surplus (deficit)	\$ (120,981)	\$ 10,860	\$ (42,045)	\$ (47,342)	\$ 402,778	\$ (3,529)	\$ 199,741

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

25. Segmented reporting (continued):

	Total City subtotal	Richmond Public Library	Richmond Olympic Oval	2023 Consolidated	2022 Consolidated
Revenue:					
Taxation and levies	\$ 288,720	\$ -	\$ -	\$ 288,720	\$ 269,582
User fees	132,951	-	-	132,951	127,965
Sales of services	40,510	76	10,151	50,737	44,494
Payments-in-lieu of taxes	18,114	-	-	18,114	21,314
Provincial and federal grants	33,386	1,138	4,136	38,660	12,893
Development cost charges	10,292	-	-	10,292	22,434
Other capital funding sources	83,562	-	-	83,562	51,220
Other revenue:					
Investment income	61,480	23	-	61,503	30,250
Gaming revenue	13,013	-	-	13,013	12,562
Licenses and permits	15,934	-	-	15,934	15,047
Other	7,712	10,941	6,890	25,543	35,206
Equity income	2,070	-	-	2,070	1,381
	707,744	12,178	21,177	741,099	644,348
Expenses:					
Wages and salaries	191,411	8,181	12,045	211,637	195,616
Public works maintenance	16,046	41	-	16,087	14,390
Contract services	102,211	498	-	102,709	93,463
Supplies and materials	74,837	2,467	5,426	82,730	73,847
Interest and finance	39,419	4	-	39,423	31,340
Transfer from (to) capital for tangible capital assets	14,390	(542)	-	13,848	21,206
Amortization of tangible capital assets	69,308	901	1,729	71,938	72,722
Loss (gain) on disposal of tangible capital assets	381	(17)	-	364	482
	508,003	11,533	19,200	538,736	503,066
Annual surplus (deficit)	\$ 199,741	\$ 645	\$ 1,977	\$ 202,363	\$ 141,282

26. 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 30, 2023. The table below reconciles the adopted Consolidated 5 Year Financial Plan to the budget amounts reported in these consolidated financial statements. Richmond Public Library Board approved additional expenditures funded by the Library's surplus, which were not included in the original consolidated financial plan, but were subsequently added to the Consolidated 5 Year Financial Plan Amendment Bylaw adopted by Council on October 23, 2023.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

26. Budget data (continued):

	Financial plan Bylaw No. 10429	Financial statement budget
Revenue from Consolidated financial plan	\$ 639,287	\$ -
Less :		
Amount reclassified to expenses	(1,500)	-
Revenue budget after adjustments	637,787	637,787
Expenses from Consolidated financial plan	563,487	-
Add:		
Amount reclassified from revenue	(1,500)	-
Richmond Public Library Board approved expenses funded by Library Surplus	694	-
Expense budget after adjustments	562,681	562,681
Annual surplus	75,106	75,106
Less:		
Acquisition of tangible capital assets	(352,842)	-
Contributed tangible capital assets	(48,745)	-
Transfer to reserves	(81,863)	-
Debt principal	(9,187)	-
Add:		
Capital funding	401,221	-
Operating reserve funding	8,391	-
Transfer from surplus	7,225	-
Transfer from Library surplus	694	-
Annual surplus	\$ -	\$ 75,106

27. Financial risk management:

The City has exposure to certain risks from its financial instruments:

(a) Credit risk:

Credit risk is the risk of economic loss should the counterparty to a transaction default or otherwise fail to meet its obligation. The City is exposed to credit risk through its cash and cash equivalent and accounts receivables. The maximum exposure to credit risk on these instruments is their carrying value.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

27. Financial risk management (continued):

(a) Credit risk (continued):

Credit risk associated with cash and cash equivalent is minimized by ensuring that these assets are held at financial institutions with a high credit quality. The City has deposited cash with reputable financial institutions, from which management believes the risk of loss to be remote.

The City assess, on a continuous basis, accounts receivables and provides for any amounts that are not collectible.

(b) Market risk:

Market risk is the risk that changes in market prices, as a result of changes in foreign exchange rates or interest rate will affect the City's value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing return on investments.

(i) Interest rate risk:

Interest rate risk relates to the risk that changes in interest rates will affect the fair value or future cash flows of financial instruments held by the City. There is no interest rate risk regarding the City's short terms notes and deposits, government guaranteed bonds, bank guaranteed bonds and Municipal Finance Authority bonds.

The City exposed to interest rate risk related to its long-term debt issued by the Municipal Finance Authority which is subject to fixed interest rate. Fluctuations in rates could impact future payments upon renewal.

(ii) Currency risk:

Investments in foreign securities are exposed to currency risk due to fluctuations in foreign exchange rates. The City does not hold investments in foreign currencies.

(c) Liquidity risk:

Liquidity risk is the risk that the City will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The City manages its liquidity risk by monitoring its operating and capital requirements. The City prepares budget and cash flow forecasts to ensure it has sufficient funds to fulfill its obligations.

There has been no significant change to the risk exposure from 2022.

28. Comparative information:

Certain comparative information has been reclassified to conform to the consolidated financial statement presentation adopted for the current year. These reclassifications do not impact the annual surplus reported in the prior year or accumulated surplus.

CITY OF RICHMOND

Unaudited Statement of Growing Communities Fund

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2023

In 2023, the Provincial Government announced funding of up to \$1 billion in direct grants provided to local governments to help support all B.C. communities. The objective of this funding is to help local government to invest into infrastructure and amenities that will help facilitate the increase in housing supply throughout the community. In 2023, the City received a Growing Communities Grant of \$20.3 million. A requirement of the Growing Communities Fund is to include a schedule to the financial statements presenting the amount of funding received, use of funds, and year-end balance of unused funds. A schedule will continue to be reported annually until funds are fully drawn down.

	2023
Growing Communities Fund received	\$ 20,354
Total eligible costs incurred	-
Interest earned	713
Balance December 31, 2023	\$ 21,067

CITY OF RICHMOND
Schedule of Guarantee and Indemnity Agreements for 2023

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 2023

Name	Title	Base Salary	Benefits & Other ¹	Expenses
Brodie, Malcolm	Mayor	\$ 198,437	\$ 26,797	11,142
Au, Chak	Councillor	79,163	13,754	11,856
Day, Carol	Councillor	89,974	16,481	124
Gillanders, Laura	Councillor	89,974	16,761	6,955
Heed, Kash	Councillor	89,974	17,439	-
Hobbs, Andrew	Councillor	89,974	16,691	1,781
Loo, Alexa	Councillor	89,974	16,691	3,375
McNulty, William	Councillor	89,974	16,380	10,991
McPhail, Linda	Councillor	-	108,486	-
Steves, Harold	Councillor	-	131,935	-
Wolfe, Michael	Councillor	89,974	15,639	1,016
Total		\$ 907,418	\$ 397,054	\$ 47,240

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2023

Name	Base Salary	Benefits & Other	Expenses
Aarons, David	\$ 155,249	\$ 13,275	\$ 53
Abeabe, Roberto	78,143	14,593	-
Achiam, Cecilia	283,823	91,910	2,311
Ackerman, Laurie	89,405	6,774	2,041
Adair, Darrin	72,283	11,797	-
Adams, Clay	183,011	18,841	-
Adamson, Claire	145,263	13,761	14
Agawin, Rustico	70,958	11,353	-
Alabi, Tolulope	92,534	1,985	584
Allas, Benjamin	81,938	22,323	-
Allen, Michael	146,557	20,177	-
Alves, Luis	130,103	23,553	-
Alyasin, Khaled	67,780	10,922	-
Alyasin, Zakarya	67,671	11,005	-
Anderson, Adam	106,639	19,562	-
Anderson, Christopher	66,107	23,164	-
Anderson, Lorraine	85,849	10,034	-
Anderson, Mark	69,083	56,957	-
Anderson, Matthew	67,392	17,757	-
Andersson, Bengt	77,552	5,190	692
Andreou, Chelsea	72,991	8,249	-
Andres, Randall	85,490	14,481	-
Andrews, Nathaniel	89,823	5,699	844
Angman, Shelley	72,540	12,265	666
Anselmo, David	90,282	5,510	285
Araki, Stephen	69,083	21,483	180
Arcand, Daniel	92,692	25,024	530
Arneson, Christina	85,913	10,845	447
Arora, Neha	76,561	3,506	1,518
Arrigo, Stephen	98,152	25,147	426
Askwith, Stephanie	106,473	944	3,128
Assadian, Poroshat	86,480	8,113	367
Atwall, Devin	66,965	20,619	-
Au, Micah	101,462	20,213	-
Au, Victor	69,690	9,049	-
Aubichon, Christopher	67,943	9,547	-
Aujla, Jag	86,187	15,370	-
Aw, Davies	82,365	1,937	-
Ayers, Elizabeth	251,876	76,093	4,487
Babalos, Alexander	107,295	13,428	-

¹ 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 2023

Name	Base Salary	Benefits & Other	Expenses
Bachynski, Laurie	220,030	45,316	5,500
Badesha, Geetanjali	77,008	27,750	-
Badesha, Jasvir	69,083	26,000	-
Badra, Marcos	126,863	9,535	2,088
Badyal, Sara	125,148	2,748	1,120
Bah, El Hadj	72,209	6,085	-
Bailey, Casey	98,126	8,119	-
Bains, Hardeep	156,412	16,956	2,982
Bains, Jerry	67,004	8,106	-
Bains, Mandeep	155,188	18,097	47
Bains, Rajinder	100,135	15,799	-
Bajwa, Akhtar	72,716	16,715	-
Baker, Danny	107,323	1,826	-
Baker, Gillian	111,199	12,656	5
Baker, Lia	84,105	5,874	3,532
Baker, Steven	114,125	8,230	272
Baluyot, Hilario	75,505	18,872	180
Banzet, Calvin	101,462	35,214	-
Barkley, Matthew	106,468	20,248	-
Barlow, Kenneth	144,696	14,400	-
Barlow, Paul Graham	107,176	23,416	-
Barn, Rav	75,750	3,855	-
Barnett, Mitchell	85,547	10,821	-
Barstow, Murray	103,296	13,801	285
Bartley-Smith, Brenda	128,042	10,543	1,145
Barwin, Simon	104,620	30,089	-
Basford, Adam	68,008	26,166	-
Basraon, Avtar	69,441	61,577	176
Bath, Paul	98,094	35,491	1,116
Batra, Amritpal	97,188	4,527	1,592
Bauder, Kristine	12,051	108,061	-
Baumeister, Richard	90,032	17,101	-
Baumgardner, Sherry	98,285	1,579	1,815
Bavis, Nathan	108,604	34,929	-
Baxter, Jennifer	78,378	10,233	-
Baylon, John	72,713	4,533	39
Beare, Adam	97,313	17,952	-
Beauchamp, Alexandre	67,594	9,246	275
Bedi, Govind	101,367	3,893	-
Beeby, James	129,591	20,725	-

¹ 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 2023

Name	Base Salary	Benefits & Other	Expenses
Beeksma, Jordan	85,614	18,836	-
Begg, Pam	82,314	19,930	-
Begin, Christopher	67,711	7,736	-
Behnia, Babak	108,161	6,192	-
Beley, Scott	78,024	2,168	-
Bennett, Shayne	107,518	9,625	-
Benning, Dal	143,071	16,144	-
Bentley, Sharon	93,206	1,894	1,093
Berenger, Matthew	67,530	9,752	-
Berezay, Tyler	82,747	1,682	1,980
Bergsma, Jacob	61,099	24,825	-
Bergsma, Nolan	92,692	11,263	176
Bhangu, Gurinder	66,535	16,461	-
Bhathal, Mandip	72,283	3,665	279
Biason, Evangel	124,685	12,932	-
Bie, Lloyd	185,625	28,791	163
Billings, Alan	130,103	16,430	-
Bishay, Soraya	82,314	5,571	-
Bleidistel, Michael	105,643	9,713	-
Bloomfield, Derrick	89,062	2,767	-
Bodenbender, Philip	71,350	4,887	-
Bogner, Christopher	49,871	31,801	-
Boguslaw, Olivia	69,036	14,783	-
Bohonos, Elaine	76,948	1,837	8
Bola, Kulwinder	107,860	30,992	-
Bolina, Sunjeev	67,400	12,795	-
Bonato, Steven	107,678	9,252	-
Bosch, Kevin	80,069	13,339	-
Bowley-Cowan, Laura	116,812	17,809	50
Bowman, Joshua	99,974	9,817	-
Boyal, Amarjit	72,283	10,767	-
Brace, Michael	92,687	22,673	-
Bramhill, Geoffrey	115,448	11,076	-
Brannen, Andrew	107,704	14,616	1,368
Bredeson, Lance	187,329	18,841	4,164
Bridal, Stacey	79,035	1,548	801
Brisson, Montgomery	188,009	16,420	3,302
Brodowich-Humchitt, Dillon	67,400	12,014	176
Broughton, Skyler	92,907	33,398	-
Brunskill, Jason	130,162	4,044	-

¹ 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 2023

Name	Base Salary	Benefits & Other	Expenses
Buchannon, William	130,103	18,263	-
Buemann, Mitchell	67,968	10,273	583
Buie, Dovelie	106,557	2,798	172
Bulick, John	99,740	13,060	-
Burbidge, Scott	89,967	6,997	176
Burgess, Tyson	86,396	11,089	-
Buric, Tony	122,549	11,032	4,181
Burner, Melanie	124,043	11,954	320
Burns, Brendan	188,289	19,737	3,016
Burt, Christopher	94,068	18,743	-
Bustillo, Juanito	69,083	22,117	-
Bustillo, Michael	67,400	20,484	176
Butler, Jason	90,032	17,857	176
Buttar, Onkar	93,206	4,260	125
Bycraft, Suzanne	192,715	48,686	3,176
Byrne, Daisy	116,142	8,063	280
Cabatic, Allan	104,979	21,225	-
Camacho, Alexander	85,805	41,589	437
Cameron, David	95,376	10,316	-
Campbell, Robert	101,367	7,555	394
Campedelli, Marco	67,282	12,017	-
Candusso, Giorgio	97,910	4,485	-
Canlas, Nicholas	68,138	28,985	-
Cantarella, Lorraine	111,538	21,259	672
Caprio, Andrew	79,964	3,304	-
Capuccinello Iraci, Anthony	283,823	76,829	5,225
Caravan, Joan	105,643	2,147	-
Carey, Alisa	116,142	9,480	-
Carlile, Tanner	103,530	13,458	-
Carron, Kimberley	97,188	1,975	-
Carter, Chris	106,639	11,908	-
Carter-Huffman, Suzanne	130,389	62,294	-
Catherwood, Jesse	67,997	8,432	176
Celones, Christopher	66,849	12,424	-
Cerantola, Davin	101,032	18,190	-
Chahal, Kashmiro	81,505	7,563	68
Chai, Sandra	144,696	12,466	1,168
Chaichian, Camyar	117,020	11,855	51
Chan, Chi-Huen	67,823	19,299	-
Chan, Ka Hing	155,249	14,618	1,069

¹ 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 2023

Name	Base Salary	Benefits & Other	Expenses
Chan, Kavid	105,642	29,687	-
Chan, Milton	220,030	103,485	11
Chan, Zoe	90,147	3,576	-
Chand, Amit	86,396	39,173	-
Chandra, Ryan	104,336	11,534	-
Chang, Yvonne	97,188	5,811	1,145
Chase, Michele	142,622	8,962	1,567
Cheah, Xin Ning	85,805	3,244	2,111
Cheema, Felicia	83,118	11,193	-
Chen, Christine	82,271	13,178	86
Chen, Nicholas	67,400	35,647	-
Chen, Peggy	93,468	2,230	510
Chen, Qi	83,635	7,126	-
Cheng, Eric	115,656	9,424	688
Cheng, Reinaldo	114,971	7,592	1,145
Cheuk, Chun Yu (Tom)	92,692	9,938	-
Chew, Peter	67,004	8,576	-
Chiang, Paul	105,643	19,026	1,592
Chichak, Sam	67,400	15,533	-
Chien, Johny	110,298	6,769	-
Chima, Jaspal	89,405	8,106	-
Ching, Ka Wai	107,699	12,309	27
Ching, Mike	195,351	24,184	1,161
Chiu, I Lin	65,965	9,798	-
Choi, Gary	81,778	2,338	-
Choiselat, Sasha	89,405	3,645	2,439
Chong, Jerry	283,823	83,077	2,317
Chou, Yu-Hsuan	89,405	10,638	-
Chu, Anthony	73,437	25,155	-
Chu, Ka Wing	98,060	7,105	96
Chu, Vincent	155,134	15,692	-
Chung, Leon	103,719	14,643	-
Cindric, Brendan	154,777	15,449	251
Cinquemani, Leonardo	75,505	15,169	-
Ciprut, Samuel	80,634	2,010	864
Cirillo, Nicola	100,875	10,143	-
Clark, Alison	106,639	9,607	-
Clarke, Rebecca	131,131	13,258	7,034
Clarke, Tristan	86,254	6,092	17
Clarkson, Neil	88,653	2,932	5

¹ 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 2023

Name	Base Salary	Benefits & Other	Expenses
Clarkson, Reena	79,814	10,367	-
Close, Kirsten	156,031	17,372	1,658
Colby, Traci	75,202	18,851	-
Collinge, Chris	88,710	17,276	406
Combs, Aric	72,103	8,625	-
Comfort, Yvonne	73,037	9,369	-
Connolly, Norm	144,696	9,484	3,459
Cook, Tara	89,405	2,228	451
Cooper, Bradley	130,103	18,847	-
Cooper, James	192,929	33,019	5,599
Cooper, Simone	78,841	1,602	-
Cornelssen, Kelvin	130,877	18,378	958
Cornils, Kevin	92,682	5,891	-
Corrado, Mark	178,100	20,212	98
Cox, Taylor	67,400	16,589	-
Craddock, Jeffrey	93,206	2,244	195
Craig, Wayne	221,522	42,063	622
Craney, Jodi	69,083	11,662	350
Cravino, Claudia	76,788	6,000	-
Creighton, Gregg	97,516	1,886	-
Crocker, Colleen	89,405	2,001	-
Crocker, John	68,462	12,971	973
Cromie, Kevin	89,405	4,322	-
Cromie, Spencer	97,453	1,505	318
Cruz, Louella	78,958	9,278	1,173
Csepany, Andras	98,055	13,317	-
Culshaw, Steven	67,400	37,704	2,901
Culzoni, Rosalina	71,888	12,110	2,626
Curry, Anthony	106,639	17,522	-
Cuthbert, Cameron	67,665	34,525	-
Dacey, Shaun	105,643	4,131	881
Dadwal, Kam	116,124	14,569	615
Dalla, Rajneesh	92,260	1,875	1,592
Dalla, Ridhi	118,466	5,835	3,310
D'Altroy, Curtis	37,375	96,692	-
Dalziel, Jeffrey	110,027	10,662	-
Davidson, Frank	102,474	24,582	-
Davies, Dean	67,400	31,963	2,372
Davies, Sean	101,424	3,272	3
Davies, Sean D.L.	80,066	22,238	176

¹ 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 2023

Name	Base Salary	Benefits & Other	Expenses
Davis, Egan	145,263	15,899	345
Day, Koral	67,434	11,195	-
De Arcangelis, Lloyd	120,286	3,530	3,846
De Sousa, Steven	110,430	3,455	584
De Visser, Chee	119,268	11,145	1,168
Dean, Roy	69,083	22,831	180
Decker, Kim	126,783	13,829	341
Deer, Angela	126,375	12,527	345
Deeth, Robert	77,858	1,473	-
DeGianni, Rod	131,056	6,453	-
Del Rosario, Susan	84,439	1,881	96
DeMatos, Steve	79,017	7,504	-
Demers, Michel	86,396	6,486	-
Dennis, Alison	126,609	5,835	276
Dezordo, Peter	76,359	6,419	-
Dhaliwal, Jordan	67,400	32,446	-
Dhaliwal, Kamaljit	101,424	21,684	-
Dhaliwal, Manjinder	90,194	12,939	1,239
Dhanowa, Dalvinder	90,032	8,050	285
Dharampal, Jasjit	34,265	43,482	-
Dhatt-Sandhu, Mandy	82,327	9,347	-
Dhillon, Darshan	69,083	13,539	-
Dhillon, Jovandeep	69,109	10,317	275
Dhillon, Kearnbir	112,276	20,949	-
Dhillon, Navtej	103,577	18,915	-
Dias, Ben	157,209	32,145	53
Dickson, James	127,958	3,054	-
Dietz, Richard	89,952	1,837	1,746
Dineen, Scott	101,302	9,572	-
Dionne, Andre	90,276	1,729	1,109
Discusso, Matthew	96,294	2,443	143
Discusso, Peter	126,294	31,573	749
Dixon, Scott	130,817	7,573	-
Dobie, Adam	101,367	11,995	-
Donald, Brian	67,400	21,329	-
Donald, Gary	79,324	31,600	-
Dorey, Jacob	79,448	8,488	-
Dos Santos, Francisco	69,075	7,776	-
Douglas, Justin	85,386	13,772	-
Douglas, Stewart	108,682	17,691	-

¹ 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	Expenses
Draper, Jason	130,639	21,729	566
Duarte, Victor	101,397	9,454	4,089
Dube, Danielle	106,639	4,071	-
Dubnov, Shawn	102,550	34,502	1,609
Duddles, Kevin	92,692	3,724	-
Duggan, Christine	134,766	14,603	-
Duncan, Nathaniel	97,188	1,987	1,475
Duncan, Scott	596	95,290	-
Dunn, David	107,078	4,718	-
Duran, Rogelio	80,956	3,905	-
Duranleau, Sonia	107,054	31,949	-
Dusanj, Sukhjjevan	82,592	13,358	-
Ebert, Marcus	92,692	2,600	-
Edwards, Heather	85,652	5,732	172
Edwards, Sara	113,137	4,552	-
Ellis, Joshua	67,400	28,506	629
Elshof, Eric	130,103	22,466	-
Enefer, John	88,688	30,226	-
Eng, Kenneth	129,179	15,053	325
Eng, Kevin	125,171	14,945	-
Epp, Dylan	65,241	26,945	279
Erceg, Joe	283,823	75,015	1,744
Ernst, Rachelle	124,642	8,508	645
Espino, Julian	121,895	29,647	1,196
Estabrook, Russell	95,753	11,129	-
Evanger, Todd	89,993	6,222	-
Faccone, Steven	67,400	23,667	180
Falcon, Cindy	101,424	7,280	1,351
Falkenham, Gregory	69,083	33,706	-
Farrell, Daniel	2,325	94,112	365
Fasciani, Mary Ann	93,206	2,981	-
Fatiaki, Kamoe	69,083	24,591	-
Fengstad, Grant	220,030	60,480	595
Fenwick, Marie	177,841	33,069	5,596
Ferland, Khadija	181,393	19,934	1,192
Fernandes, Carlos	90,032	8,960	-
Ferraro, Domenic	102,607	20,538	180
Fisher, Taylor	66,346	15,309	-
Fitton, Russell	130,817	8,829	-
Fitzmaurice, Dianne	76,220	7,068	-

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Name	Base Salary	Benefits & Other	Expenses
Fitzpatrick, Tanya	86,785	2,981	-
Fleming, Andrew	63,116	26,741	-
Fletcher, Mark	60,769	14,510	176
Fleury, Jason	65,832	15,249	-
Fleury, Shane	67,400	24,135	-
Fong, Mindy	76,168	25,216	-
Fong, Patrick	111,735	16,738	-
Ford, Larry	155,248	25,894	583
Frampton, Michael	106,639	10,536	-
Fraser, Kevin	109,692	2,565	1,828
Galano-Tan, John	97,188	3,110	1,145
Galbraith, Adam	128,244	29,834	-
Gallant, Roger	69,083	25,679	-
Galloway, Shane	90,032	19,690	-
Gardner, Derek	75,182	8,562	975
Gauley, Steve	79,181	27,037	584
Gauvin, Darnell	69,083	20,959	180
Gee, Peter	92,483	4,842	-
Gellard, Noah	72,469	17,994	-
George, Andrew	92,692	1,118	-
Gerlach, Daniel	71,763	4,371	185
Gewargis, Martin	67,481	38,026	-
Ghose, Tarun	85,576	18,560	-
Giammarco, Leanne	78,841	1,898	-
Gibson, Christina	89,405	13,042	-
Gibson, Matthew	76,326	1,611	1,142
Gilbert, Daniel	86,956	31,117	1,388
Gilfillan, Cindy	147,743	32,604	1,243
Gilfillan, Kris	102,282	9,718	-
Gill, Ajay	85,519	9,823	-
Gill, Manraj	129,627	18,030	1,072
Gill, Raminder	124,769	14,397	-
Giroux, Daniel	82,592	514	287
Girvin, Wayne	63,580	18,559	277
Goddard, Sarah	80,322	20,724	947
Godoy Borges dos Santos, Adam	103,530	12,190	-
Gondos, Nicholas	66,535	17,144	542
Gossard, Jeremy	64,565	22,643	99
Gould, Joshua	103,530	16,403	276
Gounder, Krishna	89,405	2,488	-

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Name	Base Salary	Benefits & Other	Expenses
Grauer, Craig	79,446	5,488	178
Gray, Kevin	175,026	42,766	783
Greenlees, Matthew	98,007	24,165	-
Grewal, Raman	79,280	12,307	-
Griffin, Michael	102,395	14,551	-
Griffith, Michael	103,221	6,395	1,190
Gronlund, Todd	130,103	4,334	-
Gross, Todd	185,625	23,166	1,156
Grunlund, Darin	75,275	4,021	-
Guler, Nursel	64,029	11,744	-
Gushel, Brad	102,629	34,975	-
Guthro, Michael	72,283	9,030	178
Hackston, Stephanie	78,907	11,765	-
Hadfield, Mandy	116,227	13,682	482
Haer, Sunny	89,024	14,631	-
Hahn, Ruth	110,298	6,384	280
Hamaguchi, Trevor	103,624	25,907	-
Hamalainen, Juha	92,613	2,822	-
Hamilton, Jameson	91,927	5,649	-
Hamilton, Richard	103,530	17,499	-
Hamley, Carolyn	78,330	1,157	-
Hanna, Fadi	92,692	12,759	-
Harada, Gordon	69,083	13,937	-
Haraguchi, Nicole	69,562	16,739	3,942
Harris, David	106,838	19,773	-
Hassan, Hala	95,167	3,961	287
Hatzistamatis, Stamatis	79,478	3,600	-
Hau, Hei Man	79,761	1,517	-
Hawley, Jason	98,742	8,497	-
Hayes, Jennifer	188,289	15,572	3,016
Heap, Nicholas	127,097	12,067	3,296
Heathe, Gerina	91,895	10,506	-
Heidrich, George	92,692	10,348	1,513
Heinrich, George	102,648	31,065	180
Henderson, Derek	90,276	5,073	185
Henrickson, Matthew	83,982	19,727	19
Herbert, Nicholas	75,505	14,191	287
Hicks, Christopher	83,098	4,715	28
Higgs-Lockie, Lucy	70,270	15,933	-
Hill, James	103,814	8,125	-

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Name	Base Salary	Benefits & Other	Expenses
Hill, Sheila	89,405	2,560	-
Hilton, Vanessa	103,530	11,034	-
Hingorani, Sonali	146,063	12,060	561
Hinman, Gregory	94,745	2,575	-
Hirayama, Nathan	85,386	16,640	-
Hirayama, Ryan	101,367	13,500	-
Ho, Japhie	85,652	6,533	295
Ho, Mei Ping	154,777	13,894	1,149
Ho, Michael	67,400	36,197	-
Ho, William	69,705	10,097	-
Ho, Wing Chun	85,805	4,069	96
Hobbs, Katelin	85,725	5,757	1,721
Hobman, Lisa	188,709	16,137	4,483
Hodgson, Evan	85,547	7,833	-
Hoff, Paul	47,895	40,607	-
Hoff, Tresse	102,596	547	299
Hogan, Angela	89,405	3,239	-
Homeniuk, Alexander	93,628	4,098	317
Hopkins, John	195,282	21,043	971
Horita, Miwako	84,778	3,453	2,477
Horstmann, Michelle	87,046	9,775	30
Hosseinirahdar, Mohammad	126,225	9,706	3,731
Houston, Cristina	87,299	6,941	1,585
Howard, Justin	101,008	10,616	63
Howe, Shawn	92,692	4,932	-
Hui, Albert	85,805	2,020	1,592
Hui, Gerry	97,188	4,400	1,145
Hui, Ka Yi	105,643	3,465	-
Huie, Kevin	75,505	489	287
Huk, Matthew	82,314	2,690	2,323
Humhej, Jerry	130,103	23,886	-
Humphreys, Joseph	85,519	16,122	-
Hung, Edward	126,609	14,229	-
Hunt, Evan	67,400	17,013	-
Hunter, Derek	95,141	39,817	234
Hutchison, Colin	87,883	3,787	287
Huynh, Linh	90,496	8,790	529
Irvine, Katherine	93,206	14,058	824
Irving, John	283,823	107,716	7,367
Irwin, Margaret	101,050	4,810	24

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Name	Base Salary	Benefits & Other	Expenses
Isaac, Darryl	106,639	21,839	-
Ison, Marvin	106,932	18,964	-
Jacobo, Erwin	92,692	3,320	-
Jacobsen, Carl	92,684	1,410	-
Jacobson, Jaclyn	145,263	9,568	-
Jaggs, Gordon	126,609	9,974	-
Jaime-Cabrera, L,	72,708	3,884	376
James, Craig	96,244	2,302	1,446
Jaswal, Harpreet	57,654	17,934	217
Jauk, Liesl	131,428	17,156	357
Javadi-Doodran, Yashar	85,805	6,790	725
Jeffcoatt, Steven	130,103	4,851	-
Jesson, Claudia	194,511	65,583	-
Jessop, Kyle	67,400	17,957	180
Jesty, Brian	65,080	27,013	-
Jewell, Joshua	85,699	9,464	-
Jo, Dorothy	126,225	16,370	166
Jochimski, Colin	90,282	6,906	-
Joel, Marissa	126,225	10,826	51
Johal, Bill	105,643	20,903	-
Johal, Jatinder	146,203	20,223	2,047
Jones, Alan	151,426	91,214	322
Jones, Debra	91,474	5,464	1,431
Jones, Glen	89,405	4,717	927
Jones, Michele	78,841	3,102	-
Jones, Riley	85,546	10,226	-
Jut, Jeffrey	67,400	23,673	-
Kallianpur, Virendra	144,505	12,566	4,137
Kam, Marilyn	109,989	12,605	-
Kam, Richard	106,755	14,746	-
Kaminsky, Serguei	101,510	21,662	-
Kaplan, Madison	92,673	27,939	510
Kaplun, Shannon	78,525	6,451	15
Karpun, Alexander	66,999	14,836	-
Kaufman, Julie	85,890	3,938	2,125
Keating, Roger	126,609	10,664	437
Keenan, Bernadette	89,405	21,454	1,142
Kelly, Michael	130,400	32,304	-
Kelly, Patrick	103,530	27,335	-
Kenny, Richard	85,805	4,091	23

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Name	Base Salary	Benefits & Other	Expenses
Khatkar, Parmveer	103,624	22,103	-
Khudhur, Omar	93,413	10,373	670
Kiesewetter, Harold	115,329	24,231	-
King, Eileen	82,218	49,454	1,454
Kinney, Derrian	59,839	29,338	-
Kinney, Gary	72,352	64,956	-
Kirichuk, Iryna	105,631	5,660	-
Kirk, Wes	79,824	7,623	-
Kita, Jason	173,335	42,072	11,581
Klomp, Frederik	107,860	6,964	-
Ko, Charmaine	79,534	34,051	-
Ko, Sing	67,932	8,676	-
Kopp, Brent	130,103	3,120	-
Kornerup, John	105,643	12,649	-
Koroglu, Abdulvahap	61,211	19,924	-
Kostromine, Max	154,777	14,538	-
Kovich, John	86,356	3,923	-
Krumenacker, Kurtis	67,400	27,598	-
Krungtanmueng, Bunruen	69,083	13,192	-
Kube-Njenga, Jennifer	126,609	13,310	1,521
Kucher, Leanne	82,313	11,895	3,035
Kumar, Amit	67,286	12,772	-
Kump, Will	89,405	15,796	2
Kupferschmidt, Anthony	97,785	5,545	913
Kurnicki, Alexander	126,609	10,319	2,140
Kuzik, Jared	130,398	10,188	918
Kuznik, Gregory	72,283	12,975	-
Kwan, Ashley Yee Teng	96,620	2,320	584
La Rocque, Gail	82,314	4,953	159
Labeeb, Azzam	72,713	3,962	-
Laboucane, Kenneth	74,536	15,866	178
LaBoucane, Sherry	71,271	7,688	-
Lafortune, Deryck	80,086	7,336	-
Lai, Patrick	83,435	21,240	524
Lai, Victor	132,712	11,800	1,145
Laird, Scott	97,699	4,374	-
Lam, Chun Kit	112,551	5,549	400
Lam, Gordon	101,367	9,446	-
Lambert, Sarah	85,633	11,454	-
Lannard, Kevin	97,188	3,404	1,142

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Name	Base Salary	Benefits & Other	Expenses
Larson, Harold	93,309	16,259	-
Lau, Arnold	85,805	3,530	-
Lau, Cheung Wai	77,425	17,912	1,420
Lau, Shu Kong	93,102	5,247	-
Lauridsen, Cole	85,386	12,789	-
Law, Hsiang	92,043	5,681	-
Lawless, Ann	98,501	785	-
Lazar, Doru	72,042	83,756	1,506
Lazar-Schuler, Christina	89,405	2,764	-
LeBlanc, Braeden	91,107	5,693	1,204
Ledezma, Gonzalo	118,048	28,137	-
Leduc, Mark	90,046	7,496	843
Lee, Andrea	86,040	10,711	-
Lee, Donna	113,358	2,302	82
Lee, Edwin	114,962	2,338	1,188
Lee, James	93,206	11,728	-
Lee, Jeff	156,245	17,930	2,665
Lee, Matthew	61,065	16,325	-
Lee, Vicky	74,247	3,630	1,094
Lee, Wun Fung	93,204	8,837	-
Lee, Ya-Hsin	68,474	11,621	-
Lee, Zachary	66,397	10,262	-
Lees, Brooke	88,747	5,957	-
Lefebvre, Eamon	67,400	12,580	-
Legear, Loryn	89,405	2,846	792
Lehbauer, Jordan	130,103	15,524	2,251
Leiva, Anastacio	106,468	19,646	-
Lemaire, Joel	128,732	21,117	-
Lemire, Tyler	92,687	2,980	-
Leney, Kyle	130,758	27,728	-
Lenting, Tanner	64,488	19,919	-
Leong, Karen	78,841	2,194	-
Leung, Alan	85,805	15,232	-
Leung, Cynthia	79,933	2,122	-
Leung, Kwan Pui	78,841	2,102	-
Leung, Michael	86,386	11,374	-
Leung, Simon	85,805	19,373	-
Lewis, Arthur	130,103	78,239	-
Lj, Xiaoxue	82,314	2,727	1,145
Lian, George	82,314	3,126	1,145

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Name	Base Salary	Benefits & Other	Expenses
Liao, Yihong	92,491	2,674	451
Lima, Trevor	65,787	12,443	-
Lin, I-Fang	106,025	8,368	-
Lin, Pei Shi	88,662	13,077	1,592
Linares, David	67,400	42,909	2,001
Lindenbach, Greg	111,455	6,312	-
Lindsay, Colton	67,863	23,513	-
Liu, Douglas	148,133	13,316	-
Liu, Marcus	16,881	110,530	-
Lloyd, Adrian	92,187	10,708	-
Lloyd, Susan	112,488	7,673	35
Lo, Judy	82,314	7,515	1,637
Lo, Kin Ming	131,453	10,601	2,364
Lo, Man Yi	77,112	2,093	-
Lochbaum, Kim	82,314	35,662	85
Loftus, Zachary	79,950	17,535	-
Long, Wayne	68,550	17,815	178
Lopez Velarde, Monica	75,752	4,362	-
Lou, Faythe	96,054	2,177	-
Louie, Beayue	74,934	7,784	-
Lovett, Andrew	122,314	7,914	9,185
Lowe, Aaron	67,400	31,025	-
Lowson, Kyle	77,704	3,370	-
Luk, Becky	111,283	9,608	-
Luk, Yun	93,206	30,744	329
Lukacs, Laura	64,295	15,851	-
Lusk, Serena	352,347	146,712	14,551
Lussier, Cynthia	114,970	7,440	-
Ma, Cliff	114,959	7,213	-
Ma, Ming Yi	118,217	10,408	596
Ma, Stephanie	66,292	9,030	-
Maan, Amildeep	88,355	16,660	110
MacArthur, Gordon	86,396	1,567	-
MacDonald, Kylie	119,435	29,499	1,665
MacDonald, Lisa	85,805	1,939	692
MacDonald, Ryan	103,530	19,905	-
Mack, Rodney	82,592	29,147	178
Mack, Tyler	64,454	11,783	-
MacKinnon, Cameron	106,616	3,984	2,278
MacKowski, Igor	67,607	12,000	43

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Name	Base Salary	Benefits & Other	Expenses
MacLachlan, Brennan	126,225	14,084	235
MacLeod, Brian	130,103	31,688	395
MacNeill, Skye	67,400	20,077	-
Mah, Cheryl	79,842	6,530	-
Mahdiar, Zohreh	127,895	13,299	2,279
Mahon, Steve	101,424	2,457	-
Malawiya, Sophia	85,805	3,539	-
Maldonado, Tanya	82,314	3,836	-
Mallen, Tiffany	98,218	4,907	-
Mand, Paul	92,692	513	595
Mander, Daljit	89,210	35,052	524
Mann, Portia	86,935	4,132	-
Manning, Thomas	90,436	3,329	-
Marchal, Luke	103,909	11,431	-
Marcotte, Ford	64,228	22,496	-
Markham, Monique	112,002	10,552	-
Marquez, Christopher	89,405	9,317	889
Marsh, Andrew	82,568	6,860	-
Martens, Dustin	75,850	2,267	-
Martin, Melissa	82,218	1,671	-
Martin, Paul	127,286	4,679	-
Matheson, Kathy	73,065	4,609	-
Matsuzaki, Spencer	67,078	18,293	180
Maxwell, Kyle	93,639	4,569	480
Maxwell, Mark	92,692	3,171	-
Maxwell, Randy	88,029	1,241	-
McCall, Robert	106,639	14,612	-
McCluskey, Ryan	106,639	1,532	-
McConkey, Patrick	106,662	19,363	-
McCullough, Cameron	106,639	2,863	-
McDonald, Julia	103,624	10,732	-
McDonald, Michael	103,530	17,783	-
McDonald, Tyler	72,490	4,307	-
McDougall, Mitch	79,017	8,692	-
McElgunn, Jennifer	105,174	8,532	387
McGee, David	89,405	1,816	-
McGrath, Alan	183,583	20,782	968
McKenzie-Cook, Christopher	106,004	16,884	4,458
McLoughlin, Kris	101,367	17,434	-
McMillan, Allison	67,164	9,848	-

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Name	Base Salary	Benefits & Other	Expenses
McPhedrian, Matthew	67,400	14,256	-
McQuistin, Dylan	67,249	19,480	178
McQuistin, Scott	70,027	8,557	99
McQuistin, Shawn	69,083	15,802	528
Mearns, Jonathan	125,254	18,534	1,939
Medhurst, Colin	130,103	28,498	2,323
Melnychuk, John	97,188	5,737	1,246
Melnyk, Andre	77,137	10,670	386
Memon, Wasim	105,643	46,225	201
Mercer, Barry	102,620	64,586	-
Mercer, Noel	69,083	26,561	-
Metzak, Brian	106,921	30,280	-
Miele, Michael	72,879	13,513	507
Milaire, Pratima	92,019	10,447	1,912
Miletich, Lori	144,256	15,340	843
Milford, Wendy	60,781	20,895	-
Millar, Alexander	103,577	4,036	-
Miller, Chad	102,648	18,610	-
Miller, Jesse	67,095	11,824	-
Miller, Keith	157,109	19,786	1,985
Miller, Shawn	67,863	13,826	-
Minshall, Travis	92,692	5,154	-
Mitchell, Dwayne	67,400	10,013	-
Mladin, Luka	80,454	1,956	1,592
Modhwadia, Samir	97,146	4,517	93
Moffat, Thomas	64,992	13,285	-
Mohammadi, Mohadeseh	115,450	6,972	2,448
Mohan, Colin	47,954	31,657	-
Mohan, Dharam	67,393	23,450	143
Mok, Siu Wai	73,594	1,695	459
Mol, Brandie	77,361	10,352	359
Molema, Kenneth	131,294	18,188	-
Molle, Sean	75,749	11,307	-
Moore-Dempsey, Erin	106,688	13,239	-
Mora, Jamie	106,590	14,383	-
Morache, Tanner	69,594	11,949	-
Morin, Michel	89,405	3,020	-
Morison, Douglas	106,932	2,362	-
Moritz, Bradley	67,379	10,275	-
Morris, Aila	94,880	3,558	813

¹ 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	Expenses
Morris, Allen	126,609	8,300	-
Morrison, Amber	82,316	2,639	-
Morrison, Taylor	67,400	27,673	-
Moss, Kelly	131,175	27,224	-
Mossman, Cody	67,400	39,567	530
Moxin, Greg	98,055	22,253	178
Mozin, Stella	73,145	7,365	-
Muir, Morgan	105,643	2,162	-
Mulgrew, Damien	67,142	14,732	-
Mulhall, Laoise	75,505	18,429	528
Muller, Shane	82,592	21,990	-
Mullock, Kevin	151,356	9,306	-
Mumblo, Ian	81,724	4,537	-
Murao, Dustin	104,288	18,682	-
Murphy, Liam	80,554	11,257	277
Murray, Ken	128,911	8,585	-
Muter, Heather	110,939	6,372	-
Nagata, Darren	102,644	36,376	-
Naidu, Denis	64,295	13,957	450
Nanka, Eric	96,324	16,716	885
Naraina, Jagdish	85,805	3,114	1,642
Naso, Marcela	83,604	10,928	-
Nathorst, Dave	98,055	13,081	-
Neufeld, Tammy	92,692	1,391	528
Newell, Allan	106,591	946	-
Newson, Oren	88,542	12,317	451
Newstead, Blair	89,405	2,774	-
Ng, Beata	135,529	11,755	522
Ng, Thomas	122,441	9,713	4,357
Ngan, Venus	155,249	16,891	188
Nguyen, Dang Anh Thi	115,581	8,211	711
Nguyen, Lisa	85,107	1,731	497
Nickel, Christel	103,956	22,322	-
Nickel, Sarah	89,399	10,175	326
Nikitin, Amelie	75,017	5,442	-
Nikolic, Diana	147,632	10,594	693
Nishi, Casey	89,262	8,047	180
Nishi, Grant	102,806	9,052	435
Nishi, Kristina	138,061	17,810	495
Nivens, Michael	89,405	11,847	-

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Name	Base Salary	Benefits & Other	Expenses
Nixon, John	82,592	461	178
Nolan, Mark	85,748	13,498	-
Nomellini, Samuel	67,400	10,672	43
Northrup, Trevor	143,252	10,466	454
Nyagaba, Leeleebari	82,654	3,551	-
Oborne, Renata	93,602	10,435	24
Ogis, Peter	112,298	11,787	-
Oliver, Ian	88,535	8,308	-
Olson, Brandon	106,725	24,587	626
Olson, Mike	81,865	6,554	1,342
Ooi, Emily	89,397	2,488	-
Ordman, Jonas	88,893	5,426	-
Ouellet, Justin	92,684	16,654	-
Oviedo, Frankie	66,225	34,344	-
Oviedo, Jose	87,578	13,800	178
Owens, Camille	80,966	2,434	9
Paller, Elena	126,609	12,266	522
Pang, Serene	89,405	3,614	-
Panni, Daianna	78,841	1,602	-
Parhar, Gurdawar	107,220	24,969	-
Park, Minhee	116,553	2,771	584
Parker, Cory	84,033	13,084	-
Parker, Lorilyn	64,295	22,101	-
Parminter, Kelsey	103,577	2,217	-
Patel, Ravi Vishnubhai	72,792	2,290	75
Paterson, Kenneth	92,692	21,400	-
Paterson, Kimberly	78,841	2,638	-
Patkau, Brad	130,103	14,483	-
Pattullo, Chris	89,405	26,698	188
Paulin, Chad	148,323	19,982	677
Pedersen, Brian	67,400	20,752	-
Penney, Daniel	106,639	14,667	-
Penrose, Trevor	98,322	6,966	251
Percival Smith, Beverly	78,841	1,645	-
Perkins, Michael	128,832	22,129	566
Persick, Christy	101,254	6,478	394
Peters, Cassidy	90,584	538	-
Phaysith, Matthew	78,841	3,117	261
Philipson, Neil	66,489	11,754	279
Pighin, Darren	130,400	10,649	-

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Name	Base Salary	Benefits & Other	Expenses
Piluso, Riccardo	82,715	12,077	282
Pinkney, Jason	130,094	16,554	-
Plishka, Miriam	107,041	3,828	1,833
Plomp, Deborah	61,767	16,882	-
Plowman, Richelle	72,540	4,889	-
Pockett, Kyle	91,700	5,053	-
Poole, Jeremy	67,651	27,131	-
Poole, Travis	69,083	28,247	180
Poon, Debra	84,736	4,153	1,456
Porlier, Sheila	111,538	14,808	26
Powell, Jo	85,913	6,613	1,130
Poxon, Gerald	130,103	7,119	-
Prentice, Blake	67,400	11,896	-
Protz, Gregory	130,103	24,238	-
Prystay, Deborah	114,672	11,334	226
Puddicombe, Alan	79,017	6,524	180
Pugsley, Brandon	79,817	13,528	-
Punn, Ariel	70,666	22,281	-
Purewal, Pawandeep	105,120	3,035	1,145
Quan, Stanley	90,282	15,912	-
Quiambao, James	105,611	7,134	-
Quiring, Angelica	78,049	7,255	555
Quon, Howard	67,804	11,803	-
Racic, Mile	145,772	21,250	4,261
Raman, Dinesh	67,449	13,145	-
Ramirez, Antonio	85,786	13,380	-
Ramos, Dinos	99,506	2,042	152
Recavarren, Mario	77,242	6,173	-
Reddy, Nandini	71,749	5,593	1,420
Reddy, Ram	69,083	7,802	497
Redlinski, Jacek	97,188	5,397	1,698
Redzic, Vesna	105,633	2,999	-
Reel, Ravinder	69,889	6,454	-
Rehwal, Jessie	97,031	5,558	-
Reid, Sheldon	66,712	9,853	99
Reis, Joshua	150,002	15,019	985
Rempel, Graeme	103,672	16,812	-
Rempel, Timothy	92,657	3,138	-
Rende, Michael	130,103	6,695	-
Revell, Michael	92,692	13,704	-

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Name	Base Salary	Benefits & Other	Expenses
Reyes, Maurice	72,283	11,833	-
Richards, David	55,216	24,777	-
Richardson, April	85,547	9,141	-
Ricketts, Terry	91,056	5,055	-
Rienzo, Adam	79,964	7,611	-
Roberts, Kevin	155,249	20,539	522
Roberts, Merrick	65,904	19,212	-
Robertson, Cameron	67,414	23,526	-
Robertson, Kirsten	71,596	5,353	-
Robie, Colin	102,637	7,634	750
Robles, Miguel	92,692	5,551	-
Robson, Mark	127,290	6,434	-
Rocha, Carlos	104,581	5,568	437
Rodriguez, Edgar	131,175	10,770	385
Rogal, Peter	82,592	13,535	-
Romas, Mike	144,696	10,563	10,070
Ronquillo, Danny	76,624	5,259	-
Roorda, Stephanie	85,509	7,267	-
Roper, Ryan	73,797	30,636	-
Rose, Elizabeth	85,547	3,277	-
Rosenberg, Suzanne	89,405	2,152	-
Roszkowski, Ailie	89,986	922	178
Rowley, Darren	75,554	11,762	705
Ru, Zhi	97,188	5,631	1,145
Rubin, Daniel	60,777	16,151	-
Ruiz, Garret	64,460	15,168	-
Rushton, Wade	79,017	15,142	180
Russell, Paul	106,639	30,762	-
Russell, Peter	185,756	45,297	9,312
Ryan, Bhavani	103,530	12,664	-
Safar, Yousif	85,434	3,492	-
Saggers, Paul	110,298	5,217	1,499
Saito, Aaron	130,103	27,961	-
Sakai, Ross	89,405	18,010	397
Sakurai, Hanae	82,881	3,609	849
Salameh, Alexander	106,639	9,259	-
Salmasi, Kamran	97,188	16,577	-
Samson, Brent	108,100	17,747	-
Sandeen, Devon	92,687	15,709	-
Sander, Amarjit	92,692	4,505	537

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Name	Base Salary	Benefits & Other	Expenses
Sandhu, Amritpal	126,225	10,316	437
Sandhu, Parmel	97,188	2,301	-
Sandhu, Pulvinder	75,505	23,977	-
Sangara, Jaren	67,675	7,651	-
Sangha, Rajvinder	107,137	14,053	-
Santos, Victor	92,692	5,272	289
Sarai, Lovepreet	68,488	15,432	-
Saretsky, Ryan	67,400	13,650	-
Sargent, Emily	91,517	6,991	188
Savoie, Gilbert	93,206	8,849	-
Sawada, Stephen	106,468	30,435	-
Sayson, Jared	69,713	9,900	-
Schiedel, Tyler	101,435	19,393	-
Schlossarek, Teresa	93,206	3,807	-
Schmidt, Michael	67,400	13,657	279
Schouten, Geoff	67,704	15,901	-
Schouten, Stacey	111,315	8,591	394
Schroeder, Scott	101,424	2,076	582
Schuler, Terry	78,841	1,602	-
Schultz, Jeremy	107,781	18,925	-
Schultz, Kim	69,083	16,221	43
Schultz, Susan	83,225	20,806	-
Scott, Jason	87,478	704	180
Scott, Sean	103,719	19,579	-
Segal, Brandon	85,434	12,668	-
Selinger, Edward	151,425	15,461	-
Shariff, Aliya	98,285	8,640	843
Sharkey, Christopher	62,000	14,761	-
Sharma, Amen	85,805	7,507	1,579
Sharma, Shyreen	80,275	2,806	-
Sharp, Gabrielle	84,979	2,068	850
Shaw, Geoffrey	77,590	6,417	-
Shaw, Trevor	95,753	10,433	1,699
Shay, Horace	77,907	7,745	2,159
Sheikh, Mehrazin	72,009	5,772	-
Shek, Rita	67,004	8,149	45
Shepherd, Bryan	155,249	31,234	1,540
Shepherd, Lisa	67,990	18,271	279
Shiau, Melissa	155,249	29,755	1,145
Shigeoka, Shannon	93,128	10,282	675

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Name	Base Salary	Benefits & Other	Expenses
Shimonek, Todd	86,355	6,049	-
Shirey, Jill	141,292	13,869	589
Sholdra, Brian	107,249	6,088	-
Shrestha, Sahara	94,637	1,694	-
Shum, Chi Ting	105,643	18,994	-
Sidhu, Baldev	68,295	25,418	143
Siemens, Gregory	130,103	18,535	276
Sikora, Rose	111,538	5,246	650
Simas, Antonio	105,354	7,388	424
Simkin, Eric	102,098	13,570	-
Simmons, Norman	92,744	5,009	-
Simonson, Brock	82,314	8,722	-
Sinclair, Magnus	66,470	10,843	-
Sinclair, Owen	138,061	15,461	2,074
Singh, Neal	65,238	10,658	-
Siu, Nicholas	82,314	2,170	675
Slater, Tanya	107,078	7,428	565
Smail, Jamie	67,581	28,696	528
Smail, Robert	69,074	21,881	180
Smith, Carly	75,505	8,460	1,132
Smith, Mark	128,652	32,933	-
Smith, Michael	116,401	23,100	-
Smith, Suzanne	149,151	20,777	1,188
Smithers, Todd	75,935	38,859	201
Snowball, Joanne	78,378	8,086	-
Socias, Roberto	67,598	16,741	180
Sodi, Sunjeev	125,911	9,450	2,439
Somerville, Kim	185,625	51,439	543
Soon, Angela	70,044	8,047	-
Soronow, Benjamin	66,464	11,083	-
Sparolin, Eric	155,249	19,384	1,174
Specht, Darren	78,843	6,729	-
Squarci, Leigh	82,592	1,423	178
Stancioff Clayton, Abbas	115,773	11,509	-
Standerwick, Jeffrey	149,512	28,633	-
Staples, Kaitlynn	90,724	9,783	-
Steeves, Susan	83,279	1,990	-
Stene, Ryan	130,103	23,232	-
Stewardson, Kevin	130,103	15,072	-
Stewart, Aaron	62,052	20,332	-

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Name	Base Salary	Benefits & Other	Expenses
Stewart, James	102,913	22,759	-
Stewart, Kathleen	97,187	4,705	1,142
Stockdale, Todd	106,755	22,760	-
Stocking, Nicole	145,313	9,843	-
Stockley, Ivan Scott	67,400	20,109	-
Stokes, Ryan	103,530	5,968	-
Stone, Brett	67,400	32,376	497
Streit, Hans-Peter	78,841	2,490	-
Sturrock, Mark	98,742	906	-
Suleyman, Ferman	110,887	16,103	1,340
Swail, Stefanie	101,424	2,073	-
Swanson, Brad	93,206	6,830	-
Sy, Anthony	76,267	10,238	57
Tahir, Edwin	93,189	8,156	3,695
Takagawa, Michael	72,283	3,969	-
Takiya, James	85,547	7,473	-
Talmey Jr, Patrick	90,282	52,262	180
Tanyag, Wilbert	86,396	1,099	-
Tarr, Christopher	106,988	16,281	-
Tatchen, Elisabeth	107,488	22,800	-
Tate, Bryce	67,400	21,091	-
Taylor, Kirk	188,799	25,482	3,178
Taylor, Mervyn	131,056	24,640	-
Teichrieb, Craig	80,687	19,327	-
Tellis, Peter	138,297	1,303	1,951
Teo, James	122,338	5,721	-
Tewfik, Frederic	163,011	12,575	2,929
Thandi, Neera	97,168	4,665	1,145
Thind, Prabhjot	66,301	14,910	-
Thomas, Bryan	88,776	6,598	-
Thome, John	78,841	1,888	-
Thomson, Dylan	67,284	8,742	43
Tikanmaki, Anna	166,399	29,500	-
Tillmanns, Mike	92,673	1,709	-
Tillyer, Curtis	93,206	3,637	-
Tillyer, Justin	64,870	18,810	180
Tinney, Lucas	101,367	21,453	929
Tiu, Miriam	83,953	12,313	-
Tjepkema, Nicole	89,405	5,174	72
To, Tik Hang	85,913	6,484	6,480

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Name	Base Salary	Benefits & Other	Expenses
Tobin, Sean	103,530	19,359	-
Tom, Ian	78,841	23,076	1,332
Tong, Dominic	69,705	12,462	-
Tongohan, Darwin	89,405	4,476	513
Tooth, Gregory	93,206	1,894	-
TorabiMoghaddam, Niloufar	155,249	16,578	448
Towers, Brett	85,547	10,478	-
Tran, Ton	87,485	4,118	-
Tran, Vu	89,405	1,816	1,592
Tremayne, Brent	103,340	8,793	-
Tremblay, Alex	67,692	25,073	-
Trim, Victoria	85,434	9,651	-
Trott, Eric	67,400	14,080	975
Trott, Ryan	67,400	14,036	-
Trotter, Nicole	92,620	2,605	-
Truscott, Loic	108,174	24,088	-
Tsang, Jonathan	100,448	7,556	-
Tse, Kelvin	137,310	10,894	1,145
Turick, Julia	96,295	5,242	-
Turick, Renata	109,863	10,728	3,956
Turner, Jeffrey	124,769	3,963	-
Tycholis, Kathy	89,405	2,687	-
Underwood, Brandon	103,530	20,586	-
Unrau, Shannon	80,002	7,166	945
Vallance, Scott	89,405	5,174	-
Van Niekerk, Stuart	101,367	24,577	-
Vance, Justin	75,726	14,099	178
Vanderwel, Christopher	88,218	11,635	-
Varallo, Nadia	94,272	2,887	-
Vaughn, Jerret	119,261	5,405	-
Velkova, Biliana	105,643	2,563	385
Vellani, Omar	103,530	22,565	-
Velo, Vanessa	85,386	8,401	-
Venturas, Byron	72,297	22,604	-
Villaluz, Jaime	97,188	5,791	524
Vo, Tuan	67,400	19,823	-
Vodchenko, Ivan	86,396	833	-
Vrba, Karol	106,838	31,906	-
Vrooman, Rowan	130,103	50,382	-
Vuletin, Johana	86,329	24,185	145

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Name	Base Salary	Benefits & Other	Expenses
Waddell, Matthew	85,386	14,530	-
Waddington, Nathaniel	103,577	14,062	-
Wahl, Kevin	130,103	4,654	-
Wakefield, Richard	72,365	7,937	-
Wakelin, Frank	105,643	25,534	-
Wall, Anthony	129,626	18,365	-
Walrond, Randall	77,268	12,363	244
Walters, Bryan	130,520	26,219	-
Wan, King-Lun	89,405	15,687	46
Wan, Li Yang	93,160	2,830	949
Wang, Ge	64,984	24,775	-
Wang, Xue Song	71,945	8,205	-
Warder, Simon	72,520	3,534	948
Warren, Darren	97,188	3,071	921
Warzel, Edward	155,249	30,184	-
Watson, Kenneth	84,433	8,878	14
Watson, Nicholas	66,290	12,034	-
Watson, Valerie	111,293	12,193	-
Watters, Sandra	71,374	12,500	-
Wei, Daniel	104,430	22,067	-
Weissler, Forrest	151,426	11,714	3,242
Welsh, Michael	130,400	24,864	-
Weststrate, Jason	102,519	14,430	99
Wheeler, Gregg	142,519	22,176	118
Whitaker, Lauren	92,675	895	-
White, Jason	78,838	5,751	-
Whitmarsh, Kevin	93,837	9,400	-
Whittam, Jonathan	98,633	25,204	467
Whitter, Glen	78,848	5,731	-
Whyman, Max	69,083	36,320	-
Wild, Danyon	130,103	13,702	-
Wilke, Steve	98,055	12,671	6
Willett, Ryan	67,400	22,510	862
Williams, Mary	72,876	2,493	99
Wilson, Jordyn	67,565	15,121	-
Wilson, Tracy	99,801	2,030	-
Windsor, Ryan	109,884	12,578	851
Wishlove, Vernon James	215,446	30,985	4,454
Wong, Desmond	105,626	8,196	-
Wong, Isabel Anne	69,519	8,411	-

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Name	Base Salary	Benefits & Other	Expenses
Wong, Ivy	48,327	336,977	1,000
Wong, John	68,845	9,065	-
Wong, Kai Chun	111,410	10,204	-
Wong, William	101,767	38,741	16
Woolgar, John	23,000	100,885	844
Wringe, Iain	103,672	15,561	-
Wu, Yongjia	104,175	6,492	-
Wyatt, Sail	92,692	20,575	-
Wyenberg, Grant	148,381	19,211	1,152
Xavier, Victor	69,083	14,275	-
Xie, Xichen	82,314	4,651	1,145
Xu, Dajiang	89,405	16,815	-
Yang, Gongxia	104,424	5,226	-
Yee, Stephen	101,424	17,802	576
Yeung, Lap Man	105,643	12,892	-
Yeung, Yuen	97,188	4,158	1,468
Yin, Tze Chieh	71,712	5,568	-
Yon, Elisa	85,274	1,862	-
Yoo, John	106,755	23,984	-
Yoo, Wonwook	84,167	6,566	632
Young, Jim	58,345	121,410	351
Younis, Munkith	182,265	40,216	948
Zanardo, Wilma	137,939	10,282	45
Zellweger, Joey	92,666	3,402	-
Zhang, Feng	82,314	10,192	1,145
Zhang, Ling Yi	85,805	24,467	-
Zhu, Michael	135,389	12,546	118
Zimmer, Marden	72,283	3,061	178
Zukowsky, Doug	82,592	32,404	735
Total	\$ 104,530,874	\$ 16,137,335	\$ 502,345

¹ 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 2023

Name	Remuneration¹	Expenses
Employees Over \$75,000	\$ 120,668,210	\$ 502,345
Employees Under \$75,000	41,692,348	79,323
Total	\$ 162,360,558	\$ 581,668

¹ 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 2023

Section 6

There were three severance agreements made between the City of Richmond and its employees during fiscal year 2023.

The agreements represent a range of 1 week to 13 months of salary and benefits.

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
3DLS	\$ 42,635
3M Canada Company	51,966
3Si Risk Strategies Inc	46,705
4Refuel Canada LP	33,417
A J Forsyth - A Division of Russel Metals Inc	51,551
A R Mower & Supply Ltd	99,066
Acceo Solutions Inc	54,402
Access Information Management of Canada	43,857
Ace Link Fence Ltd	70,553
Acklands Grainger Inc	72,830
Active Earth Engineering Ltd	55,660
Adcentives	55,829
Advance Property Exposure Canada Inc	32,558
Advanced Mobility Analytics Group	27,185
Aecom Canada Ltd	53,313
Aimpoint Security Solutions Inc	79,768
Ainsworth Inc	488,155
Airon Heating & Air Conditioning Ltd	520,927
Alexander Holburn Beaudin + Lang LLP	80,050
Alithya Canada Inc	26,325
All Roads Construction Ltd	540,966
Allied Technical Sales Inc	77,000
Allmar Inc	33,448
Altec Industries Ltd	30,120
Amazon - supplies	185,332
Andrew Sheret Ltd	793,323
Anigraph Productions Ltd	267,813
Ansan Industries Ltd	197,699
Aplin & Martin Consultants Ltd	699,437
Apple Canada Inc	347,287
Applus Velosi Canada Ltd	220,928
Aquam	54,467
ARETE Safety and Protection Inc	68,845
Ashton Mechanical Ltd	1,784,149
ASSA ABLOY Entrance Systems	134,405
Associated Engineering (BC) Ltd	140,105
Associated Fire and Safety	419,984
Astrographic Industries Ltd	127,219
Atlas Power Sweeping Ltd	134,106
Attain Solutions Inc	73,623
Ausenco Sustainability Inc	61,370
Austin Metal Fabricators	25,268
Avenue Machinery Corp	120,528

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Avolve Software Corporation	236,649
BA Blacktop Ltd	4,114,952
BARR Plastics Inc	62,794
Barry Hamel Equipment Ltd	147,580
BC Assessment*	7,351,599
BC Earth Exchange Inc	170,062
BC Employer Health Tax	3,148,108
BC Green Construction & Demolition Ltd	55,915
BC Helical Piles Ltd	32,000
BC Hydro	4,772,577
BC Legal Management Association	113,744
BC Life & Casualty*	1,912,059
BC Society for the Prevention of Cruelty to Animals	1,136,732
BCD Holdings Ltd	32,535
Beesla Trucking 2003 Ltd	27,887
Benchmark Site Services Inc	48,704
Beneva Inc	48,778
Best Buy	43,305
Bettsm Controls Inc	41,985
BI Associates Corporate Psychologists	53,950
Black Tusk Fire & Security Inc	103,267
Blackmamba Tree Service Inc	90,841
Blake, Cassels & Graydon LLP	129,352
Blue Pine Enterprises	58,420
Bosa Construction Inc	396,791
Boston Construction Corp	657,157
Bouillet, Celan	40,950
Bowden, Tony	33,778
Bridge Electric Corp	34,327
Bulldog Bag Ltd	25,108
Bunzl Cleaning & Hygiene	569,298
Burnaby Blacktop Ltd	50,849
Busch Systems International Inc	26,913
Butler Marketing Ltd	39,060
Cactus Club Cafe	52,257
Canada Post	274,838
Canada Revenue Agency*	46,938,493
Canadian Dewatering	129,804
Canadian Mattress Recycling Inc	294,247
Canadian National Railway Company	143,240
Canadian Stainless Fasteners Inc	76,492
Canadian Tire	31,938
Canex Building Supplies Ltd	126,510

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Cansel Survey Equipment	35,939
Canstar Restorations	250,000
Capital Project Management, Inc	32,223
Cascade Wear BC Ltd	28,880
CDW Canada	67,009
Cedars at Cobble Hill	29,460
Centralsquare Canada Software Inc	196,081
Chase Paymentech	855,020
Chinese Informedia Consulting Group Inc	43,888
Cimco Refrigeration	360,940
Cintas Canada Ltd	111,169
Citizencentric Consulting Inc	230,724
City Electric Supply	205,029
City of Nanaimo	66,853
City of Vancouver	1,438,778
Classis Custom Site Furnishings Ltd	53,158
Cleantech Service Group Ltd	37,750
Cleartech Industries Inc	271,944
Cloud Software Group Inc	410,471
Cloverdale Paint Inc	31,200
Coastline (BC) Facility Services Ltd	31,985
Cobra Electric Services Ltd	2,201,616
Coencorp Consultant Corporation Inc	60,159
Coeuraj Canada	119,984
Coit Cleaning Services	25,702
Cold Fire Canada Ltd	46,037
Columbia Chrysler	80,063
Commercial Lighting Products Ltd	213,038
Commercial Truck Equipment	128,955
CommunityLogiq Software Inc	26,313
Compugen Inc	621,445
Concord Excavating & Contracting Ltd	72,127
Connect Landscape Architecture Inc	76,626
Contemporary Office Interiors	227,339
Cool Air Rentals Ltd	84,248
Corix Utilities Inc	60,956
CPA Development Consultants	43,050
Creative Door Services Ltd	108,713
Cross Country Canada	45,738
CUPE 394*	780,102
CUPE 718*	1,131,800
Custom Power Generation	40,862
CWPK Art Practice	100,218

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
D Chouhan Trucking	32,544
Dafco Filtration Group	73,999
Davidson Bros Mechanical Contractors Ltd	179,202
DB Perks & Associates	183,521
Dekra-Lite	59,059
Dell Canada Inc	97,016
Dennis James Aitken LLP	70,713
Dentons Canada LLP	230,727
Dexterra Group Inc	154,974
DHI Water & Environment Inc	46,963
Dialog BC Architecture Engineering	208,186
Diamond Head Consulting Ltd	71,743
Dillon Consulting	102,684
Dinesen Nurseries Ltd	31,391
Division Mechanical Ltd	35,679
DLA Piper (Canada) LLP	153,357
DLA Piper (Canada) LLP, In Trust	12,603,919
DMD & Associates Ltd	34,827
Dominion Blueprint & Reprographics Ltd	65,487
Dorset Realty Group	604,079
Double R Rentals	193,177
Douglas Lake Equipment Ltd	41,062
Dragonetti Group Public Works Training	47,674
Dumoulin, Tyler	27,310
Dynamic Facility Services Ltd	318,591
E B Horsman & Son Ltd	36,190
Earls	27,174
East Richmond Nurseries	170,111
EBB Environmental Consulting Inc	71,187
Eclipsys Solutions Inc	88,085
E-Comm, Emergency Communications for BC	5,606,502
Econolite Canada Inc	434,957
Ecotainer Sales Inc	134,767
Ecowaste Industries Ltd	611,865
ECS Electrical Cable Supply Ltd	54,614
Edifice Construction Inc	632,568
Elections Ontario	44,319
Elemental Architecture and Interiors Inc	246,700
Elia Kirby Productions Ltd	28,520
Elite Fire Protection Ltd	234,969
Elite Tents & Events (2019) Ltd	36,032
EMCO Corporation	88,839
Emelle's Catering Ltd	96,470

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
English Lawns Ltd	37,860
Entech Environmental Consultants Ltd	30,269
Entity Mechanical Ltd	772,161
Entrance Automation Systems Inc	34,087
Entro Communications Inc	100,066
Entuitive Corporation	45,190
Equiparc	119,961
ESC Automation Inc	85,120
Esri Canada Ltd	261,350
Everbridge Inc	58,050
EXP Services Inc	97,012
Extreme Glass Ltd	72,203
Factory Outlet Trailers Inc	28,997
Family Services Employee Assistance Program	137,127
Faster Asset Solutions	25,081
Faulknerbrowns Architecture Inc	71,428
Federation of Canadian Municipalities	45,999
Finning (Canada)	384,767
Fireball Excavating & Transport Inc	196,610
Fireworks Spectaculars Canada Ltd	27,143
First Light Energy Solutions Ltd	125,252
Flir Unmanned Aerial Systems ULC	38,959
Flocor Inc	780,142
FM Systems Inc	29,403
Foreseeson Technology Inc	362,354
Forgerock US, Inc	207,114
FortisBC - Natural Gas	979,224
Fountain Tire (Delta) Truck Centre Ltd	99,135
Frances Andrew Site Furnishings Ltd	31,145
Franklin Covey Canada Ltd	46,492
Fraser River Pile and Dredge Ltd	130,277
Fraser Valley Equipment Ltd	73,288
Fred Surridge Ltd	3,282,417
Fricia Construction Inc	319,027
Frontier Power Products Ltd	53,906
G B Bobcat Service	302,050
G.V.A. Power Vac	35,163
Garda Canada Security Corporation	267,452
Gardaworld Cash Services Canada Corp	67,530
Gargoyle Protective Services	29,705
GCL Contracting Inc	68,600
George Faulkner Productions Inc	29,989
GFL Environmental Inc	2,693,905

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
GHD Digital (Canada) Ltd	31,030
Gibson Waterworks Supply Inc	57,087
Glacier Media Group	104,193
Gladiuk Contracting Ltd	336,189
Glasshouse Systems Inc	191,488
Global Industrial Canada Inc	66,762
Global Rental Canada ULC	51,419
Golder Associates Ltd	29,114
Goodyear Canada Inc	111,181
GPM Civil Contracting Inc	70,228
Granicus Canada Holdings ULC	167,063
Greater Vancouver Regional District*	45,301,701
Greater Vancouver Sewerage & Drainage	157,699
Greater Vancouver Water District	29,608,964
Green Admiral Nature Restoration	45,923
Greenbarn Potters Supply Ltd	56,973
Gregg Distributors Ltd	312,228
Grimco	33,949
Grootendorst's Flowerland Nursery Ltd	25,324
GS Bhullar Trucking	31,288
Guillevin International Inc	139,087
Habitat Systems Inc	699,193
Hanscomb Ltd	81,320
Happy Cities	38,605
Harris & Company LLP	136,236
HDR Architecture Associates Inc	1,382,041
Heatherbrae Builders Co. Ltd	3,104,610
Heidelberg Materials Canada Ltd	207,486
Heritage Office Furnishings Ltd	480,576
Hexcel Construction Ltd	808,520
Hildenbrandt Consulting Services Ltd	28,683
Hi-Lite Truck Accessories Ltd	33,194
HILTI Canada Ltd	25,727
Holaco Construction Ltd	3,556,684
Holland Imports Inc	33,442
Hooker Craig Lum Group Ltd	49,730
Hootsuite Inc	26,411
Horizon Landscape Contractors Inc	105,904
Hunter McCorquodale	79,821
ICONIX Waterworks LP	411,806
Ideaspace Consulting Inc	150,877
IDRS	132,412
Ignite Management Services Ltd	32,000

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Image Sign & Lighting Ltd	124,935
Imperial Parking Canada Corporation	110,258
Infor Canada Ltd	158,693
Infrastruct Municipal Services Ltd	58,205
Inland Kenworth	50,684
Integrus Engineering Inc	134,923
Interprovincial Traffic Service Ltd	368,499
Invasive Species Council of BC	29,013
iON United Inc	171,719
Iredale Architecture Inc	65,926
Iridia Medical Inc	46,418
ISL Engineering and Land Services Ltd	294,641
Island Key Computer Ltd	75,518
J & T Sports	44,455
Jack Cewe Construction Ltd	3,075,371
Jarislowsky Fraser Ltd	120,000
Jensen Hughes Consulting Canada Ltd	57,624
JJM Construction Ltd	101,534
Johnston Ross & Cheng Ltd	45,274
JSP Enterprises	92,666
Kaleidoscope Training and Consulting	61,133
Keg Restaurants Ltd	44,624
Kennedy Landscaping Ltd	33,381
Kern BSG Management Ltd	263,590
Kerr Wood Leidal Associates Ltd	517,660
Kifinti Solutions Inc	45,961
Kimbo Design Inc	109,917
Kinetic OHS Services	37,307
KMS Tools and Equipment	39,562
Konecranes Canada Inc	60,788
KPMG LLP	112,309
Kronos Canadian Systems Inc	307,497
Kutny's Richmond Soils	123,566
Kwela Leadership & Talent Management	39,624
Lafarge Canada Inc	1,542,323
Lafrentz Road Marking	67,314
Lamar Companies	29,894
Lanesafe Traffic Control Ltd	326,534
Langley Concrete Group	115,370
Latoplast Ltd	40,051
Lawson Lundell LLP	121,398
Layfield Canada Ltd	192,685
Leading Edge (Ireland) Ltd	49,225

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Lehigh Hanson Materials Ltd	57,756
Lesperance Mendes Lawyers "In Trust"	97,343
Levelup Planning Collaborative Inc	26,800
Lifesaving Society	34,898
Linde Canada Inc	99,493
LIT Aquatics Ltd	366,607
Lock-Block Ltd	25,707
Long View Systems	153,884
Lordco Parts Ltd	178,532
Luma Tech Solutions Canada Ltd	71,070
LV Transport LLC	27,677
Lyonridge Property Services	32,766
M. Van Noort & Sons Bulb Co. Ltd	51,726
Macaulay Trucking Ltd	329,382
Mackin Architects Ltd	124,797
Mainland Construction Materials ULC	1,062,214
Mainland Ford Ltd	426,299
Mainroad Maintenance Products	358,417
Mallen Gowing Berzins Architecture	146,367
Marine Roofing Repair & Maintenance	155,773
Maven Consulting Ltd	34,953
Maydanyk Trucking Ltd	116,072
McAsphalt Industries Ltd	28,988
McElhanney Consulting Services Ltd	807,348
McRae's Environmental Services Ltd	2,513,887
MDT Technical Services Inc	58,113
Medteq Solutions CA Ltd	53,532
Meltwater News Canada Inc	63,211
Memory Express	33,940
Meraki IT Consulting	94,500
Mercer (Canada) Ltd	26,065
Merletti Construction (1999) Ltd	589,235
Metro Motors Ltd	492,781
Metro Vancouver Regional District	13,295,898
Metrosystems	26,226
MG Collision Repairs Ltd	29,332
Mickelson Consulting Inc	147,687
Mills Office Productivity	108,693
Minister of Finance*	198,380,046
Minoru Seniors Society	88,429
MIZA Architects Inc	79,347
Modern Niagara Vancouver Inc	33,184
Modern Transmissions Ltd	36,129

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Modus Planning Design & Engagement Inc	77,293
Morrison Hershfield Ltd	91,148
Mulholland Parker Land Economists Ltd	58,700
Multivista Construction Documentation ULC	67,398
Mundie Trucking	146,404
Municipal Finance Authority of BC*	40,935
Municipal Insurance Association of BC	1,029,590
Municipal Pension Plan*	26,493,446
NAPA Auto Parts	81,071
National Air Technologies	35,700
ND Graphics Inc	106,188
Nearmap US, Inc	118,427
Nedco	54,227
Neptune Technology Group	152,501
New Line Products Ltd	27,734
Northern Building Supply	30,015
Nutech Facility Services Ltd	107,530
Nutrien Ag Solution	155,565
O4 Architecture Ltd	183,532
Olthuis van Ert	651,886
O'M Engineering Inc	27,300
Omicron Canada Inc	109,036
Omicron Construction Ltd	39,207
Open Road Toyota Richmond	262,377
Open Text Corporation	503,916
Optiv Canada Inc	342,474
Oracle Canada ULC	632,693
Organized Crime Agency of BC	189,397
P D Trucking	166,969
Pace Solutions Corporation	46,548
Pacific Blue Cross*	6,651,990
Pacific Cutting & Coring Ltd	256,868
Pacific Flow Control Ltd	77,764
Pacific Net & Twine Ltd	35,189
Palmer Environmental Consulting	59,789
Palmieri Bros Paving Ltd	28,900
Pareto Technology Group	42,300
Parkworks Solutions Corp	61,665
Parsons Inc	35,729
Paul Sahota Trucking	181,817
PCL Constructors Westcoast Inc	6,586,192
Peel's Nurseries Ltd	75,295
Perfectmind Inc	225,430

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Performance Objects Inc	72,867
Peterbilt Pacific Inc	521,972
Peters Industries (2012) Ltd	43,262
Petro-Canada	37,690
Phoenix Truck & Crane Services	29,251
Pickering Safety	135,399
Pinchin Ltd	133,801
Pit Stop Portable Toilet Services Ltd	89,132
PitneyWorks	60,000
PJB Mechanical Plumbing & Heating	459,909
PJS Systems	381,632
Plan Group	83,130
Platinum Pro-Claim Restoration	49,842
Polymetis Projects Inc	117,600
Pottinger Gaherty Environmental	28,107
Potus Consulting Inc	401,785
PrairieCoast Equipment	25,509
Procore Technologies Canada Inc	41,787
PS Traffic Pro Services (2012) Inc	67,552
Purtech Service Group Inc	34,765
PW Trenchless Construction Inc	183,876
PWL Partnership Landscape Architects Inc	47,105
Qualichem Industrial Products	327,074
Quantum Lighting Inc	63,733
R. F. Binnie & Associates Ltd	607,817
Radical I/O Technology Inc	593,200
RC Strategies Inc	38,708
Receiver General for Canada (RCMP)	61,509,974
Receiver General For Canada*	39,511
Recycle It Canada	60,154
Renov8T.Com Construction Inc	172,347
Reshape Infrastructure Strategies Ltd	57,719
RGC Trucking & Excavating Ltd	30,207
Richco Contracting Ltd	39,722
Richelieu Hardware Ltd	29,276
Richmond Air Sweep Enterprises 1986 Inc	38,537
Richmond Building Supply	101,134
Richmond Firefighter Assn RFFA Local 1286*	725,591
Richmond Hotel Association*	970,723
Richmond Potters' Club	32,075
Ricoh Canada Inc	33,027
River White Homes Ltd	2,120,887
Rivera, Laura	30,619

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Riverside Recycling & Aggregate Sales Ltd	73,068
Riverwest General Contractors Ltd	46,616
Roadway Traffic Products	168,037
Rollins Machinery Ltd	628,342
RONA	51,111
Roper Greyell LLP	417,259
Rose Security Services Inc	43,097
Ross Templeton & Associates	34,500
RTR Terra Contracting Ltd	43,992
Rusty's Auto Towing	25,409
S.I. Systems Partnership	71,778
Safe & Sound Security Systems Ltd	370,327
Safe Software Inc	26,750
Sandhu, Dalip	205,466
School District 38 Richmond*	312,620
Schultz, Lani	32,950
Scotia Bank	117,089
Scott Construction Ltd	1,599,442
Scott Construction Management Ltd	108,058
Scott DB Services Ltd	261,523
Scott Special Projects Ltd	1,301,801
Searidge Ventures Ltd	25,600
Secure Energy	285,777
Seismic 2000 Construction Ltd	144,499
Shaw Cablesystems GP	30,066
Shelley Automation	33,786
Sherine Industries Ltd	55,159
ShowTech AVL Systems Inc	123,098
Sierra Waste Services Ltd	9,802,415
Siteimprove Inc	27,472
Slip Tube Enterprises Ltd	31,865
Smartcity ITS	25,359
Smith Bros & Wilson (BC) Ltd	235,016
Softchoice LP	99,006
Solid Caddgroup Inc	25,134
South Arm Excavating	341,753
South Coast British Columbia	1,894,582
Special T Cleaning (2012) Ltd	50,167
Specimen Trees Wholesale Nurseries Ltd	70,681
Stantec Consulting Ltd	277,106
Staples Professional	217,505
Steveston Historical Society	60,399
Stormtec Water Management Inc	87,214

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Studio Hub Architects Ltd	92,995
Summit Valve And Controls	94,547
Sunbelt Rentals	84,294
Suncor Energy Products Partnership	2,190,340
Super Save Disposal Inc	97,510
Superior Propane Inc	88,720
Sutton Road Marking Ltd	55,846
Talbot Marketing	62,353
Target Products Ltd	48,521
TEC Floor Coverings Ltd	73,610
Technical Safety BC	54,007
Telus Communications Inc	1,716,466
Terminix Canada	36,407
Tetra Tech Canada Inc	33,720
Textile Image Inc	53,309
The AME Consulting Group Ltd	94,315
The Art of Productions Inc	27,460
The Driving Force Inc	168,376
The Get Go Inc	48,458
The Gourmet Lunch Ladies Ltd	26,076
The Home Depot	173,561
The Salvation Army	109,816
The Social Agency Inc	59,099
The W Group	37,875
Thibault Gates and Access Control Ltd	80,303
Thinkspace Architecture Planning	299,954
Thomas Trucking	249,042
Thomson Reuters	29,189
Thurber Engineering Ltd	53,617
Tinbox Energy Software	45,682
Torak Services Ltd	104,800
Tourism Richmond*	5,994,629
Tower Fitness Equipment Services Inc	72,165
Trane Canada	114,943
TransLink*	49,370,847
TRE Altamira Inc	63,033
Truffles Fine Foods Ltd	112,596
Turner & Townsend Canada Inc	33,000
Turning Point Recovery Society	698,407
Turning Point Technology Services Inc	243,765
Twining, Short & Haakonson, Barristers	82,011
UBS Industries	40,138
Uline Canada Corporation	262,320

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Ulmer Contracting Ltd	857,891
Union of BC Municipalities*	26,355
United Rentals	92,041
United Way of the Lower Mainland*	31,131
Universal Coach Line Ltd	51,500
Uno Digital Screen Press	55,876
Urban Systems Ltd	48,776
Valley Traffic Systems Inc	59,141
Vancouver Sign Group	41,479
Vanport Enterprises Ltd	328,667
Vecima Networks Inc	131,279
Vertiv Canada ULC	30,340
VFA Canada Corporation	58,978
Vigilant Consulting Services Inc	50,000
Vimar Equipment Ltd	1,137,825
Walker, Aubrey	33,239
Walker's Gradall Services Ltd	384,584
West Coast Elevator Ltd	113,960
West Consulting Services	121,748
Westburne	190,584
Westcoast Drainage & Contracting	152,184
Western Oil Services Ltd	142,916
Western Weed Control Ltd	112,600
Westerra Equipment LP	38,127
Westmar Advisors Inc	47,776
Westpac Solutions Ltd	64,985
Westview Sales Ltd	201,407
White Cap Supply Canada Inc	140,296
White Spot	29,018
Wilco Civil Inc	3,758,300
Wilcor Industries	49,098
Willis Canada Inc	3,235,812
Willscot Mobile Mini	25,131
Wong's Greenhouse & Nursery	34,658
Work Truck West	76,969
WorkSafe BC	6,041,495
WSP Canada Inc	305,900
Wurth Canada	87,580
X10 Technologies Inc	61,468
Xerox Canada Ltd	201,089
Xylem Canada LP	448,888

*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2023

Section 7

Supplier Name	Payment Amount
Young Anderson Barristers & Solicitors	223,721
Young, James V	30,400
Zeemac Vehicle Lease Ltd	344,326
Payments Over \$25,000	669,562,412
Payment Under \$25,000	9,106,948
Total Payments	\$ 678,669,360

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 the accrual method of accounting and various factors including:

- Timing differences between the cash basis and accrual method;
- There are disbursements that are not considered expenditures for other taxing authorities and employee payroll deductions;
- The Schedule of Payments excludes the payments made by the Richmond Public Library, Richmond Olympic Oval Corporation and Lulu Island Energy Company;
- There are payments that are externally recovered, these recoveries are recorded against expenditures or as revenue in the consolidated financial statements.

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Grants and Subsidies for 2023

Section 7

Recipient	Payment Amount
10th Richmond Sea Scouts	\$ 2,400
Alfred B. Dixon Elementary School	1,280
Amyotrophic Lateral Sclerosis Society	4,255
Archibald Blair Elementary School PAC	1,180
Arison Yue Opera Society	4,050
Aspire Richmond	14,107
Atira Women's Resource Society	3,912
Atlantis Programs Inc	467
Autism Society of British Columbia	2,500
BC Philharmonic Society	3,850
Big Brothers of Greater Vancouver	6,000
Big Sisters of BC Lower Mainland	4,160
Birds Canada	2,350
Blundell Elementary School PAC	1,300
Boys & Girls Clubs of South Coast BC	6,915
Bradley-Tse, Macaela	100
British Columbia Chinese Soccer	1,300
Canada Chain Commerce and Culture	940
Canada Chinese Performing Arts Society	3,850
Canadian International Dragon Boat	1,120
Canadian Mental Health Association	10,398
Canadian Parents for French	988
Canadian YC Chinese Orchestra	8,000
Chabad Richmond	1,480
Chan, Yiu Ki	675
Chandler, Linda	1,200
Cheung, Anthony	896
Chimo Community Services	50,000
Chiu, Wilson	1,280
Church on Five	5,000
Cinevolution Media Arts Society	8,500
City Centre Community Association	47,038
Coastal Partners in Conservation Society	2,000
Community Arts Council of Richmond	9,130
Community Mental Wellness Association	12,478
Defy Gravity Dance Company	431
Developmental Disabilities Association	3,000
Dolotallas, Amy	1,060
Dy Ning, Anthony	832
East Richmond Community Association	5,351

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Recipient	Payment Amount
Evangelical Formosan Church	1,580
Family Services of Greater Vancouver	49,918
First Pacific Theatre Society	3,400
Freedman, Deborah	743
General Currie Elementary School PAC	1,500
Godswill, Glory Chinaeleobi	783
Greater Vancouver Law Students' Legal Advice Society	2,600
Green Teams of Canada	2,500
Greenseeds Music Society	750
Gulf of Georgia Cannery Society	1,440
Haer, Corrine	1,300
Hamilton Community Association	12,434
Heart of Richmond Aids Society	13,552
Homma Elementary School	2,500
HUB Cycling	186,080
Immigrant Link Centre Society	10,000
International Elite Club Association	1,580
J.N. Burnett Secondary School PAC	1,200
James Gilmore Elementary School	1,160
James Whiteside Elementary School PAC	1,380
Khoo, Brenda	413
Kidsport - Richmond Chapter	25,000
Kobe Memory Basketball Club	1,460
Kwantlen St. Farmers Market Society	6,850
Li, Michelle	1,220
Little Wings Day Care Centre Society	4,226
London Heritage Farm Society	2,500
Minoru Seniors Society	7,103
More Than a Roof Housing Society	1,320
Multicultural Helping House Society	8,768
Open Green Building Society	14,200
Palmer Secondary School	1,200
Parish of St. Alban's (Richmond)	38,048
Pathways Clubhouse	35,027
Philippine Cultural Arts Society of BC	4,125
Plea Community Services Society of BC	5,000
Qian, Rong (Rachel)	350
Qureshi, Nikhat	1,420
Richmond Addiction Services Society	226,860
Richmond Agricultural & Industrial	6,700

CITY OF RICHMOND
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Recipient	Payment Amount
Richmond Allotment Gardens Association	832
Richmond Art Gallery Association	63,486
Richmond Arts Coalition	9,000
Richmond Cares Richmond Gives	56,773
Richmond Centre For Disability	194,936
Richmond Chinese Community Society	3,000
Richmond City Centre Community	1,000
Richmond Community Band Society	3,350
Richmond Community Orchestra & Chorus	8,300
Richmond Cosom Floor Hockey Association	1,410
Richmond Delta Youth Orchestra	9,130
Richmond Family Place Society	41,982
Richmond Food Security Society	16,000
Richmond Garden Club	1,800
Richmond Gateway Theatre Society	1,446,591
Richmond Improv Theatre Society	4,150
Richmond Jewish Day School	6,311
Richmond Kiwanis Senior Citizens Housing	1,280
Richmond Martial Arts	1,000
Richmond Mental Health Consumer and Friends Society	6,759
Richmond Minor Football League	1,400
Richmond Multicultural Community	13,563
Richmond Museum Society	38,000
Richmond Music School Society	9,370
Richmond Nature Park Society	3,370
Richmond Potters' Club	6,570
Richmond Poverty Reduction Coalition	7,557
Richmond Ravens Female Hockey	860
Richmond School District No. 38	57,582
Richmond Singers	8,100
Richmond Therapeutic Riding Association	65,983
Richmond Women's Resource Centre	30,155
Richmond Youth Choral Society	7,650
Roaf, Elise	419
Sagert, Alex	1,420
Sargeant, Doug	250
Sea Island Community Association	6,578
Sharing Farm Society	38,610
Singh, Sharlene	500
Somali Women's Empowerment Society	1,000

CITY OF RICHMOND
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Section 7

Recipient	Payment Amount
South Arm Community Association	1,660
Spul'u'Kwuks Elementary School PAC	1,200
Steveston Community Society	44,211
Steveston Historical Society	5,485
Textile Arts Guild of Richmond	1,558
The Kehila Society of Richmond	5,000
The Society of St. Vincent De Paul	5,000
The YMCA of Greater Vancouver	13,330
Thompson Community Association	3,638
Tomekichi Homma Elementary School PAC	1,300
Tomsett Elementary School PAC	1,260
Touchstone Family Association	191,749
Truong, Patrick	920
Tu, Diem	1,021
Turning Point Housing Society	3,700,000
Turning Point Recovery Society	15,000
University of BC	15,000
Urban Bounty	14,690
Vancouver Cantonese Opera	4,050
Vaughan, Chelsea	708
Voices of Muslim Women Foundation	3,000
W D Ferris Elementary PAC	1,254
Walter Lee Parents Advisory Council	1,660
West Richmond Community Association	6,524
Wong, Ling Ling Jane	1,180
WS Immigrant And Multicultural Services	1,000
Wu, Xin Chen	1,380
Yan, Cathy	500
Zhong, Rosanna	1,200
Total Payments	\$ 7,144,470