



To: Richmond City Council

From: Jerry Chong
General Manager, Finance and Corporate
Services

Re: **2025 Statement of Financial Information**

Date: June 12, 2026

File: 03-1200-06/2025-Vol
01

Staff Recommendation

That the report titled, “2025 Statement of Financial Information”, from the General Manager, Finance and Corporate Services, dated June 12, 2026, be approved.

Executive Summary

The *Financial Information Act* requires that a municipality prepare the “Statement of Financial Information” (“SOFI”) within six months after the end of each fiscal year.

The SOFI provides public disclosure of the City’s audited financial statements, remuneration and expenses paid to elected officials and employees, and payments made to suppliers exceeding the prescribed reporting threshold.

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:

- a 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 2025 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 2025 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.

A statement listing payments to suppliers for goods and services in excess of \$25,000 for the 2025 fiscal year is attached in Section 7.

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

Budgetary Implications

None.

Conclusion

The attached 2025 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.

Respectfully submitted,

Jerry Chong, General Manager, Finance and Corporate Services

Report Contributors

This report was prepared by Mike Ching, Director, Finance.

Endorsed by Serena Lusk, CAO

Att. 1: 2025 Statement of Financial Information

CITY OF RICHMOND
STATEMENT OF FINANCIAL INFORMATION
For the year ended December 31, 2025

INDEX

1) Consolidated Statements.....	See Financial Statements
2) Statement of Assets and Liabilities.....	See Financial Statements
3) Operational Statement.....	See Financial Statements
4) Schedule of Debts.....	See Financial Statements
5) Schedule of Guarantee and Indemnity Agreements	Section 5
6) Schedule of Remuneration and Expenses:	
Elected Officials.....	Section 6
Employees.....	Section 6
Statement of Severance Agreements.....	Section 6
7) Schedule of Payments to Suppliers for Goods and Services:	
Schedule of Payments for Goods and Service in excess of \$25,000 and total.....	Section 7
Schedule of Grants and Subsidies.....	Section 7

CITY OF RICHMOND

2025 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 and Audit 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, 2025



KPMG LLP
777 Dunsmuir Street, 11th floor
Vancouver, BC V7Y 1K3
Canada
Tel 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, 2025
- 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, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Vancouver, Canada
May 12, 2026

CITY OF RICHMOND

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

December 31, 2025, with comparative information for 2024

	2025	2024
Financial Assets		
Cash and cash equivalents (note 3)	\$ 196,692	\$ 199,381
Investments (note 3)	1,595,351	1,590,310
Investment in Lulu Island Energy Company ("LIEC") (note 4)	42,174	39,855
Accrued interest receivable	21,582	22,681
Accounts receivable (note 5)	51,473	45,887
Taxes receivable	31,784	27,123
Development fees receivable (note 11)	18,000	18,084
Debt reserve fund - deposits (note 6)	960	960
Loans receivable (note 7)	881	-
	1,958,897	1,944,281
Liabilities		
Accounts payable and accrued liabilities (note 8)	106,930	125,784
Asset retirement obligations (note 9)	11,512	11,120
Post-employment benefits (note 10)	38,105	37,397
Development cost charges (note 11)	242,462	226,012
Deposits and holdbacks (note 12)	172,405	161,822
Deferred revenue (note 13)	87,258	80,586
Debt, net of sinking fund deposits (note 14)	85,455	89,092
	744,127	731,813
Net financial assets	1,214,770	1,212,468
Non-Financial Assets		
Tangible capital assets (note 15)	2,990,613	2,840,927
Inventory of materials and supplies	4,786	5,759
Prepaid expenses	6,304	5,393
	3,001,703	2,852,079
Accumulated surplus (note 16)	\$ 4,216,473	\$ 4,064,547

Contingent demand notes (note 6)
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, 2025, with comparative information for 2024

	2025 Budget (notes 2(p) and 25)	2025	2024
Revenue:			
Taxation and levies (note 21)	\$ 327,170	\$ 337,668	\$ 318,093
Utility fees	172,472	169,506	150,823
Sales of services	61,378	59,692	57,450
Payments-in-lieu of taxes (note 21)	15,001	22,052	20,054
Provincial and federal contributions	31,396	27,708	22,048
Development cost charges (note 11)	16,747	13,826	70,450
Other capital funding sources	83,619	33,640	31,237
Other revenue:			
Investment income	30,636	62,123	69,853
Gaming revenue	11,500	11,390	11,971
Licences and permits	14,014	15,822	19,856
Other (note 22)	16,313	29,056	39,892
Equity income in LIEC (note 4)	215	2,319	2,757
	780,461	784,802	814,484
Expenses:			
Law and community safety	171,545	160,652	152,746
Utilities: flood, sanitation, sewer and water	167,715	166,501	144,647
Parks, recreation and culture	86,660	87,504	78,173
General government	81,950	86,185	74,564
Engineering, transportation, public works and project development	78,284	77,996	71,322
Planning and development	44,179	21,045	27,427
Richmond Olympic Oval	20,963	19,933	20,351
Richmond Public Library	13,058	13,060	12,239
	664,354	632,876	581,469
Annual surplus	116,107	151,926	233,015
Accumulated surplus, beginning of year	4,064,547	4,064,547	3,831,532
Accumulated surplus, end of year	\$ 4,180,654	\$ 4,216,473	\$ 4,064,547

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, 2025, with comparative information for 2024

	2025 Budget (notes 2(p) and 25)	2025	2024
Annual surplus for the year	\$ 116,107	\$ 151,926	\$ 233,015
Acquisition of tangible capital assets	(157,061)	(194,697)	(187,379)
Contributed tangible capital assets	(62,803)	(32,256)	(31,065)
Amortization of tangible capital assets	74,070	76,492	71,703
Asset retirement obligation	-	(170)	(103)
Net loss (gain) on disposal of tangible capital assets	-	433	(2,514)
Proceeds on sale of tangible capital assets	-	512	3,333
	(29,687)	2,240	86,990
Acquisition of inventory of materials and supplies	-	(4,786)	(5,759)
Acquisition of prepaid expenses	-	(6,304)	(5,393)
Consumption of inventory of materials and supplies	-	5,759	6,146
Use of prepaid expenses	-	5,393	4,909
Change in net financial assets	(29,687)	2,302	86,893
Net financial assets, beginning of year	1,212,468	1,212,468	1,125,575
Net financial assets, end of year	\$ 1,182,781	\$ 1,214,770	\$ 1,212,468

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 151,926	\$ 233,015
Items not involving cash:		
Amortization of tangible capital assets	76,492	71,703
Asset retirement obligation	222	(876)
Net loss (gain) on disposal of tangible capital assets	433	(2,514)
Contributions of tangible capital assets	(32,256)	(31,065)
Equity income in LIEC	(2,319)	(2,757)
Changes in non-cash operating working capital:		
Accrued interest receivable	1,099	3,933
Accounts receivable	(5,586)	(10,820)
Taxes receivable	(4,661)	(6,590)
Development fees receivable	84	2,215
Loans receivable	(881)	-
Inventory of materials and supplies	973	387
Prepaid expenses	(911)	(484)
Accounts payable and accrued liabilities	(18,854)	22,550
Post-employment benefits	708	(484)
Development cost charges	16,450	(15,622)
Deposits and holdbacks	10,583	13,084
Deferred revenue	6,672	5,229
Net change in cash from operating activities	200,174	280,904
Capital activities:		
Cash used to acquire tangible capital assets	(194,697)	(187,379)
Proceeds on disposal of tangible capital assets	512	3,333
Net change in cash from capital activities	(194,185)	(184,046)
Financing activities:		
Repayments of debt	(3,637)	(9,537)
Debt reserve fund	-	508
Net change in cash from financing activities	(3,637)	(9,029)
Investing activities:		
Purchase of investments	(5,041)	(209,927)
Net change in cash from investing activities	(5,041)	(209,927)
Decrease in cash and cash equivalents	(2,689)	(122,098)
Cash and cash equivalents, beginning of year	199,381	321,479
Cash and cash equivalents, end of year	\$ 196,692	\$ 199,381
Non-cash transactions, related to asset retirement obligations:		
Tangible capital asset additions	\$ 170	\$ 103

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, 2025

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 Board (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, 2025

2. Significant accounting policies (continued):

(b) Basis of accounting:

The City follows the accrual method of accounting for revenue and expenses. Revenues are normally recognized in the year in which they are earned. 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, loans 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, 2025 and December 31, 2024. 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, development fees receivable, investments, accounts payable and accrued liabilities and debt are measured at amortized cost using the effective interest rate method.

Concessionary loans are recorded at net present value at issue and related present value discounts are expensed. The loan discount amortization is recorded to revenue using the effective interest rate method over the term of the loan. Valuation allowances are made when collectability is considered doubtful. Interest is accrued on loans receivable only when collection is certain.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

2. Significant accounting policies (continued):

(d) Financial Instruments (continued):

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.

(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 and development fees receivable:

Accounts receivable and development fees 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, 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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(i) Tangible capital assets:

Tangible capital assets are initially recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the assets. The cost, less estimated residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life - years
Buildings and building improvements	10 - 75
Infrastructure	5 - 100
Vehicles, machinery and equipment	3 - 40
Library's collections, furniture and equipment	4 - 20

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

(ii) Contributions of tangible capital assets:

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

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

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

(iv) Interest capitalization:

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

(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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(vii) Impairment of tangible capital assets:

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

(viii) Inventory of materials and supplies:

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

(k) Revenue recognition:

(i) Property taxes, penalties and interest:

The Community Charter provides the City with the ability to impose and enforce collection of property taxes and levies. Tax revenues are recognized when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual property tax levies and payments-in-lieu of taxes are recorded as taxes for municipal services in the year which they are levied. The British Columbia Assessment Authority's ("BCAA") appeal process may affect current year property assessments by supplementary roll adjustments. Adjustments on taxes are recognized in the year when the appeals are settled.

Property taxes collected in advance of the taxation year to which it relates are recorded in deferred revenue. Amounts collected on behalf of other governments and entities are recorded in the City's consolidated financial statements on a net basis.

The City is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied

(ii) Licence and development fees:

Revenue from building and development permits and rezoning fees received in advance of services are provided, is initially deferred and recognized as the performance obligations are fulfilled. The nature of the permit determines the number and type of performance obligation and when the revenue is recognized.

(A) Single performance obligation:

When a permit includes a single performance obligation, revenue is recognized at the time the performance obligation is fulfilled, being either issuance or completion of the permit.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

2. Significant accounting policies (continued):

(k) Revenue recognition (continued):

(ii) Licence and development fees (continued):

(B) Multiple performance obligations:

For permits with multiple performance obligations, the first performance obligation is the issuance of the permit, subsequent performance obligations include activities such as inspections or compliance related tasks. Revenue is recognized as each performance obligation is fulfilled. When multiple performance obligations exist, revenue is allocated between the performance obligations based on the estimated cost to satisfy each performance obligation.

(iii) Cost recoveries:

Fees from sewer and water connection permits are initially deferred and subsequently recognized as revenue when the installation of the connection is completed.

(iv) Donations:

Donations for specified purposes are recognized when the related expenditures are incurred. Unrestricted donations are recognized when the donation is received.

(v) Restricted non-government grants:

Grants from non-government sources with externally imposed restrictions are recognized as revenue when spent in accordance with the funder's specified purpose or when the restriction is fulfilled.

(vi) Development cost charges ("DCC's"):

The City collects development cost charges in accordance with Council-approved bylaws to finance growth-related projects including parks and engineering infrastructure, which includes roads, drainage, sewer and water. DCC's must be spent on projects within defined area boundaries and are recognized as revenue as Council approved expenditures are incurred.

(vii) Prepaid leases:

The City has land leases with terms ranging from 3 to 99 years, some of which have been prepaid. These amounts are recognized as revenue on a straight-line basis over the lease term.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

2. Significant accounting policies (continued):

(k) Revenue recognition (continued):

(viii) Capital contributions, government transfers:

Contributions are recognized as revenue as the related expenditures are incurred. Restricted transfers from governments are initially deferred and subsequently 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.

(ix) All other revenues:

Unilateral transactions are recognized as revenue when the City has the authority to retain the inflow of economic resources and identifies a past transaction or event giving rise to an asset. Exchange transactions are recognized as revenue when the City's performance obligation, which is usually to provide goods and/or services, is fulfilled.

(l) Taxes and Payments-in-lieu of taxes:

Property tax rates are calculated based on assessment values provided by the BCAA and are approved annually by Council. Assessment values are determined as of July 1 of each year.

Payments in Lieu of Taxes ("PILT") for federal properties are calculated based on 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, licences and other fees and recognizes this revenue in the year in which related performance obligations are met, 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, 2025

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 (2025-2029) ("Consolidated Financial Plan") and was adopted through Bylaw No. 10622 on January 27, 2025.

(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 these 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, 2025

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 City's asset retirement obligations includes the removal for asbestos and lead in buildings, removal of fuel tanks owned by the City and end-of-life decommissioning costs for certain leases.

Measurement of the asset retirement obligation is recorded at the best estimate of the expenditures required to retire a tangible capital asset. Where available, assessment reports are used with experience and expert advice to determine the liability. The resulting costs are capitalized as part of the carrying amount of the related tangible capital asset that are in productive use. 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.

The carrying value of the liability is reviewed at each financial reporting date and adjusted for any revisions to the timing or amount required to settle the obligation. Changes in the liability due to the passage of time are recorded as an accretion expense in the Consolidated Statement of Operations and all other changes are adjusted to the tangible capital asset. 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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

3. Cash, cash equivalents and investments:

	2025	2024
Cash and cash equivalents	\$ 196,692	\$ 199,381
Investments:		
Deposits	444,147	489,091
Government and government guaranteed bonds	719,664	755,104
Bank bonds	408,924	333,646
Municipal Finance Authority bonds	12,473	12,469
Municipal Finance Authority pooled investment fund	10,143	-
	1,595,351	1,590,310
Total cash, cash equivalents and investments	\$ 1,792,043	\$ 1,789,691

	2025	2024
Unrestricted operating, appropriated surplus and reserve funds	\$ 470,601	\$ 509,121
Restricted statutory and development cost charge reserve funds	1,149,037	1,118,748
Deposits and holdbacks	172,405	161,822
Total cash, cash equivalents and investments	\$ 1,792,043	\$ 1,789,691

Average investment portfolio yield is 4.01% (2024 - 4.33%). The average total cash, cash equivalents and investment portfolio yield is 3.92% (2024 - 4.48%).

The City has available a revolving credit facility up to a maximum of \$15,000,000 which bears interest at an annual rate of bank prime less 0.50% per annum, with standby letters of credit up to a maximum of \$500,000 for its ongoing operating requirements. The City also has available a revolving credit facility of \$4,500,000 which bears interest at an annual rate of the bank's leasing base rate plus 0.60% per annum for its ongoing capital requirements. The City also has available a commercial card credit facility of \$2,000,000, with overdue payment subject to an annual rate of bank prime plus 12%. No amounts are outstanding under these banking facilities as of December 31, 2025 or December 31, 2024.

4. Investment in Lulu Island Energy Company Ltd.:

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

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

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

Summarized financial information relating to LIEC, prepared in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board, is as follows:

	2025	2024
Cash, cash equivalents, and investments	\$ 22,438	\$ 21,305
Accounts receivable	4,379	4,385
Tangible capital assets	87,427	58,128
Total assets	114,244	83,818
Deferred contributions	39,107	22,789
Project agreement	29,527	19,283
Accounts payable and accrued liabilities	1,940	1,291
Government grants	1,360	514
Post-employment benefits	136	86
Total liabilities	72,070	43,963
Shareholder's equity	\$ 42,174	\$ 39,855
Total revenue	\$ 11,364	\$ 9,760
Total expenses	9,045	7,003
Net income	\$ 2,319	\$ 2,757

Included in accounts payable and accrued liabilities in the City's Consolidated Statement of Financial Position are payables to LIEC in the amount of \$187,181 (2024 - \$166,301).

On September 22, 2022, the LIEC entered into a new concession project agreement with City Centre Energy Limited Partnership ("Project Contractor") 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 Project Contractor is a wholly owned subsidiary of Corix District Energy Holdings GP Inc.

5. Accounts receivable:

	2025	2024d
Water and sewer utilities	\$ 20,073	\$ 17,903
Grants	18,167	12,728
Trade receivables	5,369	6,877
Casino revenue	2,819	2,918
Airport policing	2,429	3,622
Other receivables	2,616	1,839
	\$ 51,473	\$ 45,887

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

6. Debt reserve fund deposits and contingent demand notes:

The City issues its debt instruments through the Municipal Finance Authority (the "MFA"). As a condition of these borrowings, a portion of the debt proceeds is withheld by the MFA in a Debt Reserve Fund. The City also executes demand notes in connection with each debt 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, 2025 are as follows:

	Cash deposits	Contingent demand notes
General Revenue Fund	\$ 960	\$ 2,701

7. Loans receivable:

In 2025, the City entered into a concessionary loan agreement with the Richmond Caring Place Society (the "Society") for facility repairs. The Society received funding in the amount of \$1,300,000 to be repaid through equal monthly payments over the 20-year loan term. Payments of interest will not be required unless there is a default, which would result in interest being payable at the Prime Rate on the outstanding principal. The City holds security in the amount of \$65,000 and has the right to terminate the land occupancy lease in the event of default. The loan receivable is recorded at present value using the City's long-term borrowing rate at the loan date of 4.08%. The 2025 valuation allowance is \$nil.

	2025	2024
Construction loan	\$ 881	\$ -

8. Accounts payable and accrued liabilities:

	2025	2024
Trade and other accounts payable	\$ 59,519	\$ 81,520
Property tax payable	25,193	23,138
Payroll accrual	22,218	21,126
	\$ 106,930	\$ 125,784

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

9. Asset retirement obligations:

The City's asset retirement obligation consists of the following obligations:

- (a) Asbestos and Lead Obligation: Once disturbed, the City has a legal obligation to properly remove and dispose of asbestos and lead. As such, asset retirement obligations have been recognized for various City buildings that are known and/or suspected of containing asbestos and lead.
- (b) Fuel Tank Obligation: The City has a legal obligation to adhere to particular practices when removing aboveground storage tanks and underground storage tanks. Asset retirement obligations have been recognized for all known land or buildings where an aboveground storage tank and underground storage tank is known to exist.
- (c) Contractual Obligation: The City is party to various contracts and agreements with entities that dictate various end-of life decommissioning activities associated with properties the City is leasing. Asset retirement obligations have been recognized for the estimated cost of adhering to these contracts.

The City has recognized liabilities related to the legal obligations to incur costs to retire a tangible capital asset. A significant part of the City's asset retirement obligations result from the removal and disposal of designated materials from buildings and fuel tanks. The City estimates that the majority of the obligations will be paid during fiscal years 2048 to 2073.

	2025	2024
Asset retirement obligation, opening balance	\$ 11,120	\$ 11,893
Accretion expense during the year	222	195
Asset retirement obligation recorded during the year	170	103
Asset retirement obligation expenditure incurred during the year	-	(1,059)
Asset retirement obligation settled during the year	-	(12)
Asset retirement obligation, closing balance	\$ 11,512	\$ 11,120

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 2025 is 4.40% (2024 - 4.30%). There are no liabilities recorded using the present value of future cash flows at December 31, 2025 (2024 - \$nil).

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

10. Post-employment benefits:

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

	2025	2024
Accrued benefit obligation, beginning of year	\$ 35,147	\$ 34,813
Current service cost	2,537	2,514
Interest cost	1,514	1,463
Past service (credit) / cost	(442)	411
Benefits paid	(2,812)	(4,056)
Actuarial loss	2,952	2
Accrued benefit obligation, end of year	\$ 38,896	\$ 35,147

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2025. The actuarial gain (loss) is being amortized over a period equal to the employees' expected average remaining service lifetime of 11 years (2024 - 11 years).

	2025	2024
Accrued benefit obligation, end of year	\$ 38,896	\$ 35,147
Unamortized net actuarial (loss) gain	(791)	2,250
Accrued benefit liability, end of year	\$ 38,105	\$ 37,397

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

	2025	2024
Discount rate	4.40%	4.30%
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:

	2025	2024
Balance, beginning of year	\$ 226,012	\$ 241,634
Contributions	21,463	44,832
Interest	8,813	9,996
Revenue recognized	(13,826)	(70,450)
Balance, end of year	\$ 242,462	\$ 226,012

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

11. Development cost charges (continued):

	2025	2024
Drainage	\$ 74,804	\$ 65,486
Parks acquisition	4,877	4,867
Parks development	17,598	17,579
Roads	90,588	86,308
Sanitary sewer	41,869	39,498
Water	12,726	12,274
Balance, end of year	\$ 242,462	\$ 226,012

Development cost charges are comprised of restricted cash, cash equivalents and investments of \$224,462,425 (2024 - \$207,928,660) and restricted development fees receivable of \$18,000,063 (2024 - \$18,083,640).

12. Deposits and holdbacks:

	Balance December 31, 2024	Deposit contributions / interest earned	Refund / expenditures	Balance December 31, 2025
Security deposits	\$ 138,835	\$ 16,097	\$ (8,774)	\$ 146,158
Developer contributions	8,091	83	(406)	7,768
Damage deposits	6,527	(114)	1,037	7,450
Contract holdbacks	4,708	6,939	(4,448)	7,199
Other	3,661	289	(120)	3,830
	\$ 161,822	\$ 23,294	\$ (12,711)	\$ 172,405

13. Deferred revenue:

	Balance December 31, 2024	Externally restricted inflows	Revenue earned	Balance December 31, 2025
Taxes and utilities	\$ 33,197	\$ 34,805	\$ (33,197)	\$ 34,805
Grants	19,921	29,023	(22,172)	26,772
Building permits/development	17,322	3,393	(6,722)	13,993
Oval	2,893	15,311	(15,612)	2,592
Parking easement/leased land	2,535	100	(56)	2,579
Licences	843	2,160	(1,631)	1,372
Other	3,875	7,362	(6,092)	5,145
	\$ 80,586	\$ 92,154	\$ (85,482)	\$ 87,258

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

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	Sinking fund	Net debt 2025	Net debt 2024
158	10334	\$ 96,000	\$ 10,545	\$ 85,455	\$ 89,092

Current borrowing includes:

MFA issue	Issue date	Term (years)	Maturity date	Interest rate	Refinancing date
158	September 23, 2022	20	September 23, 2042	4.09%	September 23, 2032

Interest expense incurred for the year on the long-term debt was \$3,926,400 (2024 - \$4,764,848). Repayments on net outstanding debt over the next five years and thereafter are as follows:

2026	\$ 3,764
2027	3,895
2028	4,032
2029	4,173
2030	4,319
Thereafter	65,272
	\$ 85,455

15. Tangible capital assets:

Cost	Balance December 31, 2024	Additions and transfers	Disposals	Balance December 31, 2025
Land	\$ 1,285,310	\$ 56,588	\$ -	\$ 1,341,898
Building and building improvements	651,969	74,612	(3,132)	723,449
Infrastructure	2,034,574	69,305	(7,559)	2,096,320
Vehicles, machinery and equipment	196,125	18,125	(5,165)	209,085
Library's collections, furniture and equipment	12,784	951	(968)	12,767
Assets under construction	107,673	7,542	-	115,215
	\$ 4,288,435	\$ 227,123	\$ (16,824)	\$ 4,498,734

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

15. Tangible capital assets (continued):

Accumulated amortization	Balance December 31, 2024	Disposals	Amortization expense	Balance December 31, 2025
Building and building improvements	\$ 286,912	\$ (2,872)	\$ 24,373	\$ 308,413
Infrastructure	1,016,181	(7,316)	39,345	1,048,210
Vehicles, machinery and equipment	135,341	(4,723)	11,706	142,324
Library's collections, furniture and equipment	9,074	(968)	1,068	9,174
	\$ 1,447,508	\$ (15,879)	\$ 76,492	\$ 1,508,121

Net book value	December 31, 2025	December 31, 2024
Land	\$ 1,341,898	\$ 1,285,310
Buildings and building improvements	415,036	365,057
Infrastructure	1,048,110	1,018,393
Vehicles, machinery and equipment	66,761	60,784
Library's collection, furniture and equipment	3,593	3,710
Assets under construction	115,215	107,673
Balance, end of year	\$ 2,990,613	\$ 2,840,927

(a) Assets under construction:

Assets under construction having a value of \$115,215,211 (2024 - \$107,673,230) 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 value at the date of contribution. The value of contributed assets received during the year is \$32,255,906 (2024 - \$31,065,021) comprised of land in the amount of \$11,285,873 (2024 - \$23,144,146), and infrastructure in the amount of \$15,166,753 (2024 - \$7,920,875) and building in the amount of \$5,803,280 (2024 - \$nil).

(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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

15. Tangible capital assets (continued):

(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 2025 (2024 - \$nil).

16. Accumulated surplus:

	General and Reserve Funds	Waterworks Utility Fund	Sewerworks Utility Fund	Richmond Olympic Oval	Library	2025 Total	2024 Total
Investment in tangible capital assets	\$ 2,938,723	\$ -	\$ -	\$ 8,315	\$ 3,594	\$ 2,950,632	\$ 2,826,079
Reserves (note 17)	743,166	77,920	70,372	15,117	-	906,575	892,736
Appropriated surplus	250,780	18,685	11,695	989	2,720	284,869	273,054
Investment in LIEC	42,174	-	-	-	-	42,174	39,855
Surplus	18,530	1,113	6,653	770	494	27,560	27,215
Other equity	4,663	-	-	-	-	4,663	5,608
Balance, end of year	\$ 3,998,036	\$ 97,718	\$ 88,720	\$ 25,191	\$ 6,808	\$ 4,216,473	\$ 4,064,547

17. Reserves:

	Balance, December 31, 2025	Balance, December 31, 2024
Affordable housing	\$ 18,681	\$ 16,848
Arts, culture and heritage	4,457	4,310
Capital building and infrastructure	180,290	166,411
Capital reserve	305,735	337,547
Capstan station	22,174	21,468
Child care development	13,105	12,773
Community legacy and land replacement	1,929	1,800
Flood protection BL 7812 and BL 10403	80,651	71,177
Equipment replacement	32,654	31,390
Growing communities fund	21,705	21,528
Hamilton area plan community amenity	4,092	3,935
Leisure facilities	36,705	35,155
Local improvements	8,809	8,470
Neighborhood improvement	10,250	9,831
Oval	15,117	13,133
Public art program	5,652	5,302
Sanitary sewer BL 7812 and BL 10401	70,832	63,116
Solid waste	776	256
Steveston off-street parking	391	359
Steveston road ends	34	112
Transportation demand management	20	-
Waterfront improvement	199	195
Water supply BL 7812 and BL 10402	72,317	67,620
	\$ 906,575	\$ 892,736

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

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, 2024, the plan has about 273,000 (2024 - 256,000) active members and approximately 133,000 (2024 - 129,000) retired members. Active members include approximately 47,000 (2024 - 45,000) contributors from local governments. 1,943 (2024 - 1,902) of the City's employees are active members of the plan.

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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

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

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 \$18,106,887 (2024 - \$17,271,458) for employer contributions while employees contributed \$15,875,142 (2024 - \$15,100,313) to the plan in fiscal 2025.

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, 2025. Contingent assets are not recorded in these 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, 2025

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, licences, 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:

2026	\$ 46,406
2027	9,152
2028	6,679
2029	5,514
2030	2,795
Thereafter	10,610

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:

2026	\$ 5,013
2027	3,078
2028	2,728
2029	1,354
2030	1,143
Thereafter	11,793

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

20. Commitments and contingencies (continued):

(c) Litigation:

As at December 31, 2025, 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 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 Metro Vancouver; 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, 2025). 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. The City does not control the community associations, and their financial information is not included in the City's 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, 2025

21. Taxation and levies:

	2025	2024
Taxes collected:		
Property taxes	\$ 656,644	\$ 621,165
Payment-in-lieu of taxes and grants	38,968	35,264
Municipal and Regional District Tax ("MRDT")	9,276	9,315
Local improvement levies	74	74
	704,962	665,818
Less transfers to other authorities:		
Ministry of Education and Child Care, Province of British Columbia - school taxes	(255,460)	(247,616)
South Coast British Columbia Transportation Authority	(69,610)	(60,588)
Metro Vancouver Regional District	(12,133)	(11,701)
British Columbia Assessment Authority	(7,996)	(7,724)
Other	(43)	(42)
	(345,242)	(327,671)
Less payment-in-lieu of taxes retained by the City	(22,052)	(20,054)
	\$ 337,668	\$ 318,093

22. Other revenue:

	2025	2024
Penalties and fines	\$ 6,541	\$ 5,958
Recycle BC	4,964	3,326
Rental properties recoveries	3,959	1,601
Parking program	3,849	2,930
Oval - other revenue	2,633	2,712
Donations	2,581	60
Developer reserve contribution	2,572	15,967
Tangible capital assets gain on sale of land	-	3,008
Other	1,957	4,330
	\$ 29,056	\$ 39,892

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

23. 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:

	2025	2024
Operating:		
Government of British Columbia	\$ 19,967	\$ 16,650
Government of Canada	4,633	8,468
Capital:		
Government of British Columbia	13,196	7,099
Government of Canada	1,837	1,405
	\$ 39,633	\$ 33,622

24. 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) **Law and community safety** brings together the City's public safety providers such as police ("RCMP"), fire-rescue, emergency programs, and community bylaws along with sections responsible for legal and regulatory matters. It is responsible for ensuring safe communities by providing protection services with a focus on law enforcement, crime prevention, emergency response, protection of life and properties and legal services.
- (b) **Utilities** provide such services as planning, designing, constructing, operating, and maintaining the City's infrastructure of water and sewer networks, flood protection and sanitation and recycling.
- (c) **Engineering, transportation, public works and project development** comprises of general public works, roads and construction, fleet operations, engineering, transportation, project development and facility management. The services provided are construction and maintenance of the City's infrastructure and 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.
- (d) **Parks, recreation and culture** 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 arts, culture and community issues that the City encounters.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

24. Segmented reporting (continued):

- (e) **General government** comprises of Mayor and Council, corporate administration, finance and corporate services. It is responsible for adopting bylaws, effectively administering city operations, levying taxes, 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 and includes the Housing Office which oversees the affordable housing strategies.
- (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 five branches throughout the City.

	Law and Community safety	Utilities: Flood, sanitation, sewer and water	Parks, recreation and culture	General government	Engineering, transportation, public works and project development	Planning and development	Total city subtotal
Revenue:							
Taxation and levies	\$ -	\$ -	\$ 400	\$ 337,268	\$ -	\$ -	\$ 337,668
User fees	-	169,491	-	(1)	16	-	169,506
Sales of services	8,730	5,258	13,908	15,487	2,923	918	47,224
Payments-in-lieu of taxes	-	-	-	22,052	-	-	22,052
Provincial and federal grants	1,034	4,121	362	4,076	11,333	2,256	23,182
Development cost charges	-	601	2,100	2,822	8,303	-	13,826
Other capital funding sources	-	7,017	1,422	17,089	8,112	-	33,640
Other revenue:							
Investment income	-	366	-	61,723	-	-	62,089
Gaming revenue	979	-	-	10,411	-	-	11,390
Licences and permits	5,806	22	-	24	685	9,285	15,822
Other	4,134	6,545	241	(1,259)	1,144	147	10,952
Equity income in LIEC	-	-	-	2,319	-	-	2,319
	20,683	193,421	18,433	472,011	32,516	12,606	749,670
Expenses:							
Wages and salaries	69,846	25,284	46,845	37,165	31,395	16,266	226,801
Contract services	82,069	11,641	6,564	15,186	6,486	1,409	123,355
Regional district utility charges	-	82,212	-	-	-	-	82,212
Supplies and materials	4,733	11,926	12,760	17,735	374	1,327	48,855
Public works maintenance	80	10,511	2,439	(1,427)	4,380	2	15,985
Interest and finance	981	1	206	6,723	1	-	7,912
Non-capital project costs	(503)	6,523	6,700	298	7,673	(6)	20,685
Amortization of tangible capital assets	3,279	18,249	11,891	10,540	27,624	2,047	73,630
Loss (gain) on disposal of tangible capital assets	167	154	99	(35)	63	-	448
	160,652	166,501	87,504	86,185	77,996	21,045	599,883
Annual surplus (deficit)	\$ (139,969)	\$ 26,920	\$ (69,071)	\$ 385,826	\$ (45,480)	\$ (8,439)	\$ 149,787

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

24. Segmented reporting (continued):

	Total City subtotal	Richmond Olympic Oval	Richmond Public Library	2025 Consolidated	2024 Consolidated
Revenue:					
Taxation and levies	\$ 337,668	\$ -	\$ -	\$ 337,668	\$ 318,093
User fees	169,506	-	-	169,506	150,823
Sales of services	47,224	12,353	115	59,692	57,450
Payments-in-lieu of taxes	22,052	-	-	22,052	20,054
Provincial and federal grants	23,182	4,091	435	27,708	22,048
Development cost charges	13,826	-	-	13,826	70,450
Other capital funding sources	33,640	-	-	33,640	31,237
Other revenue:					
Investment income	62,089	-	34	62,123	69,853
Gaming revenue	11,390	-	-	11,390	11,971
Licences and permits	15,822	-	-	15,822	19,856
Other	10,952	6,207	11,897	29,056	39,892
Equity income in LIEC	2,319	-	-	2,319	2,757
	749,670	22,651	12,481	784,802	814,484
Expenses:					
Wages and salaries	226,801	12,642	9,317	248,760	236,245
Contract services	123,355	-	682	124,037	115,205
Regional district utility charges	82,212	-	-	82,212	66,161
Supplies and materials	48,855	5,557	2,071	56,483	59,652
Public works maintenance	15,985	(60)	45	15,970	16,444
Interest and finance	7,912	-	5	7,917	6,681
Non-capital project costs	20,685	-	(113)	20,572	8,877
Amortization of tangible capital assets	73,630	1,794	1,068	76,492	71,703
Loss (gain) on disposal of tangible capital assets	448	-	(15)	433	501
	599,883	19,933	13,060	632,876	581,469
Annual surplus (deficit)	\$ 149,787	\$ 2,718	\$ (579)	\$ 151,926	\$ 233,015

25. 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 27, 2025. The table below reconciles the adopted Consolidated 5 Year Financial Plan to the budget amounts reported in these consolidated financial statements.

	Financial plan Bylaw No. 10622	Financial statement budget
Revenue from Consolidated financial plan	\$ 780,461	\$ 780,461
Expenses from Consolidated financial plan	664,354	664,354
Annual surplus	116,107	116,107
Less:		
Acquisition of tangible capital assets - current year	(157,061)	-
Acquisition of tangible capital assets - prior years	(279,031)	-
Contributed tangible capital assets	(62,803)	-
Transfer to reserves	(109,720)	-
Debt principal	(3,710)	-
Add:		
Capital funding	481,288	-
Operating reserve funding	8,567	-
Transfer from surplus	6,363	-
Annual surplus	\$ -	\$ 116,107

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

26. Financial risk management:

Financial instruments include cash and cash equivalents, investments, receivables, payables and debt. The City has exposure to the following financial risks from its use of financial instruments: credit risk, market risk, interest rate risk and liquidity risk. Management is responsible for safeguarding resources, managing risks and implementing appropriate policies and framework. This note presents information on how the City manages those financial risks.

(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 primarily through its cash and cash equivalents, investments, accounts receivables and loans receivable. The maximum exposure to credit risk on these instruments is their carrying value.

Credit risk associated with cash and cash equivalent is minimized by ensuring that these assets are held at financial institutions with high credit ratings, of which a minimum of 90% of the portfolio is required to carry a Dominion Bond Rating Service credit rating of A (high) or higher. The City only deposits with reputable Canadian financial institutions, from which management believes the risk of loss to be remote.

The City mitigates credit risk in its investments by adhering to its restrictive investment Policy 3703 which limits the type and distribution of investments.

Accounts receivables mainly consist of property taxes, utilities, trade and other receivables. The Community Charter grants legislative authority for the City to enforce the collection of unpaid property taxes. As at December 31, 2025 and 2024, there were no significant collection issues related to outstanding receivable accounts. The City assesses, on a continuous basis, accounts receivables and provides for any amounts that are not collectible.

Credit risk associated with the loan receivable relating to the concessionary loan arrangement the City entered into during 2025 is minimized by the City holding security and having the right to terminate an existing land lease in the event of default. The City assesses the likelihood of default and provides a valuation allowance for collectability or risk of loss. At December 31, 2025, there were no collection issues identified.

(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.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

26. Financial risk management (continued):

(b) Market risk (continued):

(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 fixed income bonds, terms deposits and money market instruments held by the City. The City manages interest rate risk through its investment policy, which limits the terms of investments and staggers maturity dates to maintain liquidity and reduce exposure to interest rate fluctuations.

The City exposed to interest rate risk related to its 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 would be exposed to currency risk due to fluctuations in foreign exchange rates. The City does not hold investments in foreign currencies.

The City's exposure to currency risk is limited to its holdings of U.S. dollar cash and occasional payments to U.S.-based suppliers.

At year-end, the City held approximately \$8 million in U.S. dollar cash balance. Given the low value of U.S.-dollar transactions, the City does not employ foreign exchange hedging strategies and considers its currency risk to be minimal.

(iii) General risk:

Tariffs, other potential changes to tariff and import/export regulations, and ongoing trade disputes between the United States and other jurisdictions may have a negative effect on global economic conditions and the stability of global financial markets.

These tariffs are relatively recent and are subject to a number of uncertainties as they are implemented, and the impact cannot be predicted at this time.

(c) Liquidity risk:

Liquidity risk arises when the City is not able to meet its financial obligations as they fall due. The City manages liquidity risk by monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far out as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the City's reputation.

There has been no significant change to the risk exposure from 2024.

CITY OF RICHMOND

Notes to Consolidated Financial Statements

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

Year ended December 31, 2025

27. 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

Schedule 1 – Unaudited Statement of Growing Communities Fund
(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2025

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.

	2025	2024
Growing Communities Fund opening balance	\$ 21,528	\$ 21,067
Total eligible costs incurred	(518)	(7)
Interest earned	695	468
Balance, end of year	\$ 21,705	\$ 21,528

CITY OF RICHMOND

Schedule 2 – Unaudited Statement of Local Government Housing Initiatives Capacity Fund
(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2025

In 2023, the Provincial Government announced funding of \$51 million in grant-based funding to help facilitate implementation and support local governments' implement of the legislative changes to support housing initiatives, including small-scale multi-unit housing and proactive planning, development finance, and transit-oriented development.

In 2025, the City received the Local Government Housing Initiatives Capacity Fund of \$1.1 million. A requirement of the Local Government Housing Initiatives Capacity Fund is to include a schedule to the financial statements. A schedule will continue to be reported annually until funds are fully drawn down.

		2025
Local Government Housing Initiatives Capacity Fund received	\$	1,146
Total eligible costs incurred		(773)
Balance December 31, 2025	\$	373

CITY OF RICHMOND
Schedule of Guarantee and Indemnity Agreements for 2025

Section 5

A Schedule of Guarantees and Indemnity agreements 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 2025

Name	Title	Base Salary	Benefits & Other ¹	Expenses
Brodie, Malcolm	Mayor	\$ 207,854	\$ 27,678	\$ 4,182
Au, Chak	Councillor	84,969	14,260	154
Day, Carol	Councillor	96,574	17,104	311
Gillanders, Laura	Councillor	96,574	17,254	321
Heed, Kash	Councillor	96,574	16,645	-
Hobbs, Andrew	Councillor	96,574	17,254	1,062
Loo, Alexa	Councillor	96,574	17,179	10,169
McNulty, William	Councillor	96,574	16,943	359
Wolfe, Michael	Councillor	96,574	17,521	-
Total		\$ 968,841	\$ 161,839	\$ 16,558

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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Aarons, David	167,120	14,625	577
Absolon, Iris	75,715	1,421	-
Achiam, Cecilia	-	309,195	-
Ackerman, Laurie	97,085	5,221	385
Adair, Darrin	78,492	13,341	-
Adams, Clay	156,119	20,727	388
Adams, Matthew	71,318	11,411	81
Adamson, Claire	128,381	66,221	6,000
Agarpao, Jeffrey	74,944	283	-
Agawin, Rustico	70,278	11,474	-
Alabi, Tolulope	121,366	2,344	650
Allas, Benjamin	93,143	22,311	-
Allen, Michael	155,681	15,369	201
Al-Qadiri, Ayad	130,591	9,988	95
Alves, Luis	150,674	52,960	-
Alyasin, Abdul Karim	70,272	8,395	-
Alyasin, Khaled	61,143	18,934	-
Alyasin, Zakarya	73,208	17,159	483
Anderson, Adam	121,437	20,260	-
Anderson, Lorraine	92,482	8,797	-
Anderson, Mark	62,020	20,115	-
Andreou, Chelsea	110,715	7,509	650
Andres, Randall	117,019	21,629	-
Andrews, Nathaniel	109,009	5,053	-
Angman, Shelley	89,677	6,281	300
Anselmo, David	98,031	7,677	228
Arcand, Daniel	106,859	38,006	179
Archer, Melanie	72,752	10,866	45
Arias, Carlos	69,936	28,814	-
Armstrong, Ryan	64,278	10,752	52
Arneson, Christina	92,477	6,901	-
Arrigo, Stephen	109,236	27,731	1,925
Askwith, Stephanie	113,581	5,133	-
Assadian, Poroshat	107,702	6,804	-
Atwall, Devin	73,208	23,581	483
Atwall, Ranji	73,196	24,190	557
Au, Micah	117,019	24,362	-
Au, Victor	75,675	15,128	-
Aubichon, Christopher	71,024	7,910	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Augustinowicz, Grace	87,038	12,763	-
Aujla, Jag	142,071	23,155	-
Auzoux, Oliver	73,196	8,984	-
Aw, Davies	91,820	3,208	25
Ayers, Elizabeth	310,269	80,637	4,585
Ayoola, Alex	67,523	12,557	60
Babalos, Alexander	120,535	14,841	-
Bachynski, Laurie	-	176,192	-
Badesha, Amit	73,051	16,714	483
Badesha, Geetanjli	82,243	10,248	-
Badesha, Jasvir	75,024	29,858	-
Badra, Marcos	132,931	13,783	1,727
Badyal, Sara	140,717	14,834	1,362
Bah, El Hadj	72,759	16,519	-
Bailey, Casey	109,303	3,490	-
Bains, Hardeep	167,141	14,833	1,544
Bains, Mandeep	174,588	31,905	3,730
Bains, Rajinder	113,411	8,598	-
Bajwa, Akhtar	78,666	17,895	-
Baker, Danny	124,029	12,678	-
Baker, Gillian	120,066	8,901	-
Baker, Steven	84,184	33,272	-
Balsara, Arzan	118,675	3,626	-
Banzet, Calvin	117,019	44,440	-
Barlow, Kenneth	157,059	11,828	-
Barlow, Paul Graham	89,473	15,879	-
Barn, Rav	82,256	1,680	30
Barnett, Mitchell	117,019	17,858	-
Barstow, Murray	111,323	11,544	1,009
Bartley-Smith, Brenda	139,223	9,786	1,195
Barwin, Simon	117,965	30,871	-
Baryer, Jerry	77,941	3,330	300
Basford, Adam	73,196	25,726	474
Basraon, Avtar	97,778	76,199	679
Bath, Paul	106,480	56,647	-
Batra, Amritpal	105,533	4,089	1,923
Baumeister, Richard	97,762	12,576	557
Bavis, Nathan	142,930	25,717	-
Baylon, John	78,955	9,704	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Beare, Adam	141,021	18,457	-
Beauchamp, Alexandre	74,061	8,616	179
Bedford, Cade	115,647	2,791	206
Bedi, Govind	117,019	30,604	-
Beeby, James	150,674	27,579	-
Beeksma, Jordan	117,019	34,079	-
Beetstra, Matthew	73,196	14,620	910
Begg, Pam	110,980	9,854	1,580
Begin, Christopher	73,772	9,477	-
Behnia, Babak	124,845	4,889	-
Bennett, Shayne	136,088	14,988	1,621
Benning, Dal	155,389	43,135	-
Berenger, Matthew	91,279	3,051	900
Bergsma, Jacob	73,196	44,430	-
Bergsma, Nolan	100,648	17,455	179
Besic, Allen	72,649	6,256	483
Best, Merrill	120,355	9,072	1,657
Bhangu, Gurinder	73,196	18,693	557
Bhathal, Mandip	78,293	9,249	179
Bhattacharya, Neha	88,544	6,940	-
Bhoparai, Ashley	71,020	14,249	1,418
Biason, Evangel	156,962	19,004	1,655
Bie, Lloyd	209,628	30,762	2,586
Billings, Alan	150,674	12,818	-
Biring, Harjan	87,834	14,566	-
Bishay, Soraya	89,397	3,144	-
Bishop, Donna-Lee	78,943	1,482	490
Black, David	79,025	1,484	-
Bleidistel, Michael	114,726	10,814	-
Bloomfield, Derrick	97,085	4,344	-
Boden, Mark	89,476	9,259	1,279
Bodenbender, Philip	91,064	1,656	358
Bohonos, Elaine	86,930	1,845	-
Boivin, Michael	93,628	3,855	-
Bola, Kulwinder	135,902	36,420	-
Bolina, Sunjeev	73,196	12,311	-
Bonato, Steven	150,674	4,927	-
Bosch, Kevin	70,596	19,111	-
Bouman, Elena	71,820	6,549	179

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Bowley-Cowan, Laura	125,747	13,786	39
Bowman, Joshua	117,965	16,659	-
Boyal, Amarjit	78,467	25,258	-
Brace, Michael	99,534	28,495	-
Bramhill, Geoffrey	142,434	13,088	425
Brannen, Andrew	150,589	22,990	2,570
Bredeson, Lance	202,687	15,073	4,015
Bridal, Stacey	80,895	5,162	-
Brisson, Montgomery	204,545	13,712	3,278
Brodowich-Humchitt, Dillon	73,196	10,996	179
Brodsky, Ivan	63,630	14,455	-
Broughton, Skyler	96,069	24,117	-
Brown, Quinton	99,264	4,224	1,104
Brown, Susan	75,714	1,463	-
Bruce, Ian	91,006	1,708	1,245
Brunskill, Jason	150,674	6,694	-
Buchannon, William	145,707	130,835	-
Buemann, Mitchell	73,208	5,792	483
Buie, Dovel	114,693	2,471	493
Burbidge, Scott	97,762	6,775	483
Burgess, Tyson	93,816	11,702	-
Buric, Tony	141,014	29,529	4,266
Burner, Melanie	133,713	15,493	709
Burns, Brendan	202,687	17,330	3,185
Burns, Christina	78,954	2,336	27
Bustillo, Michael	81,980	18,237	308
Butler, Jason	97,762	18,865	179
Butler, Jessica	70,196	10,243	-
Buttar, Onkar	101,226	11,462	-
Bycraft, Brent	82,187	6,101	706
Bycraft, Suzanne	211,003	49,243	1,050
Byrne, Daisy	136,036	8,431	-
Cabatic, Allan	124,029	24,840	-
Cabrera, Naiely	90,036	2,703	2,387
Callsen, Lars	87,973	3,728	-
Camacho, Alexander	96,777	32,127	-
Cameron, David	88,728	7,544	-
Campbell, Robert	71,690	14,460	456
Campedelli, Marco	73,196	14,977	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Candusso, Giorgio	106,462	5,389	-
Canizo, Miguel	73,196	22,202	-
Canlas, Nicholas	73,196	36,250	-
Cantarella, Lorraine	119,868	13,607	-
Canteras, Rhea	88,880	3,901	1,671
Caprio, Andrew	92,488	3,390	1,213
Capuccinello Iraci, Anthony	320,483	125,317	4,247
Carey, Alisa	136,036	7,523	-
Carlile, Tanner	117,019	23,324	-
Carron, Kimberley	105,533	2,271	60
Carter, Chris	129,548	33,983	-
Carter-Huffman, Suzanne	155,958	9,115	-
Cathcart, Kathleen	91,822	2,023	-
Cerantola, Davin	142,395	14,073	-
Chahal, Jashanpreet	73,196	9,165	1,334
Chahal, Kashmiro	89,382	20,188	-
Chahal, Perryn	71,433	3,923	167
Chai, Sandra	155,761	12,603	2,057
Chaichian, Camyar	126,653	11,708	39
Chan, Chi-Huen	67,598	10,882	-
Chan, Henry	83,540	2,566	-
Chan, Ka Hing	164,178	18,661	2,579
Chan, Kathleen	107,016	4,341	21
Chan, Kavid	114,629	14,648	1,785
Chan, Milton	236,855	33,098	179
Chan, Nadia	118,858	11,741	-
Chan, Zoe	105,533	3,936	39
Chand, Amit	93,831	37,489	-
Chandler, Jordan	73,208	22,612	179
Chandra, Ryan	104,463	4,190	-
Chang, Yvonne	105,550	7,974	1,227
Ceah, Xin Ning	94,991	5,350	2,457
Cheema, Felicia	92,937	18,022	-
Chen, Nicholas	73,196	40,748	-
Chen, Peggy	111,269	3,162	1,521
Chen, Qi	97,085	4,533	-
Cheng, Eric	136,036	9,924	2,098
Cheng, Reinaldo	124,845	7,313	1,195
Cheng, Wing Yung York	131,550	4,307	1,195

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Cheuk, Chun Yu	100,648	7,020	-
Cheung, Helen	113,370	10,878	2,444
Chew, Peter	72,759	4,957	30
Chiang, Paul	76,886	53,246	692
Chichak, Sam	70,133	22,311	-
Chien, Johnny	119,795	9,932	-
Chim, Justin	58,341	26,179	-
Chima, Jaspal	97,044	3,967	-
Ching, Ka Wai	59,377	37,966	-
Ching, Mike	236,176	35,777	1,195
Chiu, Fernando	75,036	561	-
Chiu, Gary	73,870	9,064	-
Chiu, I Lin	73,196	22,789	179
Chiu, Jan	84,275	4,478	-
Choi, Gary	89,382	36,644	-
Choiselat, Sasha	97,366	4,132	692
Chong, Jerry	320,483	100,360	1,716
Chong, Stanley	74,573	8,091	-
Chou, Winston	87,834	16,170	-
Chou, Yu-Hsuan	97,085	10,945	-
Chow, Andy	87,260	11,167	1,198
Chow, Christopher	104,112	6,338	21
Chow, Jane	92,009	7,569	809
Chu, Anthony	79,748	30,781	-
Chu, Ka Wing	105,880	6,051	879
Chu, Lesa	88,614	7,482	-
Chu, Vincent	164,666	17,976	-
Chung, Leon	117,019	23,726	-
Cindric, Brendan	169,172	17,213	276
Cinquemani, Leonardo	81,980	16,590	-
Ciprut, Samuel	89,314	2,033	4,807
Cirillo, Nicola	117,019	9,412	-
Clark, Alison	111,763	6,986	-
Clarke, Rebecca	139,747	15,531	916
Clarkson, Neil	96,268	1,810	287
Clarkson, Reena	98,388	3,174	3
Close, Kirsten	168,465	17,897	15
Colby, Traci	89,382	6,118	749
Collinge, Chris	97,085	6,338	-

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Combs, Aric	117,019	19,840	-
Comfort, Yvonne	160,514	20,446	-
Connor, Shamira	75,703	2,056	287
Cooper, Bradley	150,674	19,175	-
Cooper, James	207,682	46,076	2,072
Cooper, Simone	92,614	1,738	-
Cornelssen, Kelvin	150,652	18,838	1,194
Cornils, Kevin	100,573	4,736	-
Coronel, John	96,175	1,771	-
Corrado, Mark	207,683	33,634	3,873
Costin, Alexander	98,445	4,555	638
Cowan, Michael	73,075	35,341	179
Cox, Taylor	73,208	25,741	179
Craig, Wayne	299,819	68,765	641
Cravino, Claudia	96,000	2,829	2,440
Crocker, Colleen	71,075	7,069	-
Crocker, John	86,243	2,534	308
Cromie, Kevin	97,101	2,170	-
Cromie, Spencer	110,464	4,597	1,198
Cruz, Louella	96,047	10,754	2,516
Csepany, Andras	106,462	25,308	-
Culzoni, Rosalina	85,747	15,591	1,072
Curry, Anthony	48,040	58,892	-
Cuthbert, Cameron	73,196	39,551	-
Da Silva, Ashley	88,000	6,794	-
Dabiri, Pouria	87,324	4,419	2,166
Dacey, Shaun	114,726	4,719	2,293
Dadwal, Kam	136,036	27,938	30
Dale, Diana	77,843	1,703	-
Dalla, Rajneesh	105,533	14,248	820
Dalla, Ridhi	135,213	17,484	-
Dalziel, Jeffrey	130,253	6,863	-
Davidson, Frank	110,995	22,476	55
Davies, Dean	93,816	18,832	1,306
Davies, Sean D.L	87,570	54,791	179
Davies, Sean	110,129	7,891	-
Davies, Tammy	79,392	1,922	-
Davis, Egan	162,215	22,396	2,462
Day, Koral	73,196	18,109	627

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
De Guzman, Josiah	69,936	11,785	-
De Leon, Carlo	74,977	428	-
De Leon, Gonzalo	74,942	2,853	-
De Sousa, Carmen	77,765	2,392	-
De Sousa, Steven	131,780	3,652	615
De Visser, Chee	136,757	12,400	1,195
Dean, Roy	75,024	26,556	304
Decker, Kim	134,697	14,065	-
Deeth, Robert	95,838	1,799	-
DeGianni, Rod	161,862	15,858	-
Del Rosario, Susan	91,681	1,721	-
Delmonico, Curtis	73,196	11,955	-
DeMatos, Steve	85,801	4,560	-
Demers, Erika	73,196	7,426	-
Deqani, Besim	75,024	5,260	-
Desgroseillers, Julie	75,715	2,833	-
Dewsbury, Dalton	96,517	15,268	-
Dezordo, Peter	89,701	399	-
Dhaliwal, Cameron	72,999	8,869	-
Dhaliwal, Jordan	73,208	35,018	-
Dhaliwal, Kamaljit	110,306	18,563	-
Dhanowa, Dalvinder	97,762	20,560	308
Dhatt-Sandhu, Mandy	154,007	14,053	1,077
Dhillon, Darshan	75,024	14,298	-
Dhillon, Jovandeep	85,449	2,941	308
Dhillon, Kearnbir	124,029	13,975	-
Dhillon, Navtej	120,535	20,898	-
Dias, Ben	175,477	31,622	-
Dickson, James	150,674	4,007	-
Dietz, Richard	110,828	3,697	2,931
Dimov, Petar	121,913	1,755	534
Dineen, Scott	124,029	9,655	-
Discusso, Matthew	73,834	2,831	-
Discusso, Peter	136,898	33,871	881
Dixon, Scott	150,674	17,589	-
Dobie, Adam	117,019	17,179	-
Dodds, Jacqueline	67,075	7,976	-
Donald, Brian	73,196	23,817	-
Donald, Gary	86,135	33,992	741

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Dorey, Jacob	101,714	11,868	-
Dos Santos, Francisco	75,024	5,966	-
Douglas, Justin	117,019	4,710	-
Douglas, Stewart	129,071	17,373	-
Dove, Philippa	74,695	1,863	105
Downton, Jonathan	73,196	5,883	-
Drake, Connor	96,645	6,506	-
Draper, Jason	150,674	42,259	-
Dressler, Kaitlynn	103,891	2,849	1,306
Duarte, Nathan	73,970	1,493	673
Duarte, Victor	110,581	40,606	-
Dubnov, Shawn	111,417	31,798	1,757
Duddles, Kevin	100,648	29,900	557
Duggan, Christine	160,566	24,874	490
Duncan, Nathaniel	105,533	15,505	1,845
Dunn, David	124,029	25,411	-
Duran, Rogelio	93,151	5,807	814
Duranleau, Sonia	144,628	28,953	-
Dusanj, Sukhjeevan	89,785	9,511	3,795
Ebert, Marcus	90,738	9,748	-
Edwards, Heather	74,291	6,580	-
Edwards, Sara	124,029	17,890	-
Egglefield, Keith	81,881	7,171	308
Ellis, Joshua	63,529	33,123	-
Elmer, Easton	71,329	14,280	483
Elshof, Eric	82,788	47,801	-
Enefer, John	139,084	29,233	-
Eng, Kevin	135,926	10,281	-
Enisan, Victor	72,759	2,566	685
Epp, Dylan	85,254	12,088	179
Ernst, Rachelle	136,291	8,612	-
Espino, Julian	134,145	37,098	2,218
Estabrook, Russell	103,978	18,289	-
Evanger, Todd	97,085	6,349	3
Ewing, Claire	112,159	2,385	1,761
Eyton, Laurel	97,482	2,048	978
Faccone, Steven	92,553	19,937	304
Falcon, Cindy	112,011	8,842	-
Falkenham, Gregory	75,024	50,342	557

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Fasciani, Mary Ann	102,092	4,612	-
Fatiaki, Kamoe	75,024	27,719	1,225
Fawcett, Mackenzie	56,707	26,091	-
Featherstone, Hoi May	83,800	1,922	1,408
Fengstad, Grant	236,856	25,615	5,151
Fenwick, Marie	211,288	24,501	4,049
Ferland, Khadija	199,687	23,003	1,623
Fernandes, Carlos	97,762	7,447	-
Ferraro, Domenic	111,446	9,387	2,257
Fiorvento, Alexandra	88,000	15,206	-
Fisher, Taylor	73,196	20,107	483
Fitton, Russell	150,674	7,837	-
Fitzmaurice, Dianne	93,940	2,906	-
Fitzpatrick, Tanya	97,085	9,512	115
Fleming, Andrew	73,208	26,433	-
Fletcher, Mark	65,989	14,881	179
Fleury, Jason	67,568	13,233	-
Fleury, Shane	98,112	4,500	-
Fok, Ben	80,143	2,587	29
Fok, Kai Sang	78,955	2,354	-
Fong, Mindy	89,382	40,331	-
Fong, Patrick	120,401	13,254	163
Ford, Larry	167,120	87,462	33
Frampton, Michael	124,029	22,365	-
Franco, Larissa	77,420	4,892	-
Fraser, Kevin	120,449	3,398	2,623
Galano-Tan, John	105,550	7,346	1,227
Galbraith, Adam	150,674	17,527	-
Gallant, Roger	75,024	39,943	-
Galloway, Shane	97,762	14,591	-
Gao, Zhan	70,493	15,927	-
Gardner, Brittany	76,094	12,175	-
Gauvin, Darnell	81,786	13,561	304
Gee, Karl	69,438	10,931	-
Gee, Peter	100,623	6,189	180
Gellard, Noah	78,505	24,300	-
George, Andrew	100,639	15,557	-
George, Trevor	100,603	3,262	-
Gerlach, Daniel	85,703	527	493

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Gewargis, Martin	90,686	32,249	-
Ghose, Tarun	111,875	33,292	-
Giammarco, Leanne	85,618	1,607	-
Gibson, Christina	97,085	7,903	-
Gibson, Matthew	96,481	1,933	692
Gilbert, Daniel	97,762	25,800	804
Gilfillan, Cindy	168,699	20,144	1,345
Gilfillan, Kris	111,030	6,641	-
Gill, Ajay	117,019	10,450	-
Gill, Jaspreet	84,462	31,053	-
Gill, Raminder	141,021	1,261	-
Giroux, Daniel	89,684	338	179
Girvin, Wayne	81,980	15,699	308
Goddard, Sarah	74,673	39,190	-
Godoy Borges dos Santos, Adam	117,019	40,303	-
Gondos, Nicholas	73,196	25,959	-
Gong, Xiao Ning	89,372	9,450	14
Goodwin, Tyler	73,196	2,946	-
Gossard, Jeremy	64,243	21,674	1,072
Goswami, Shant	103,031	8,554	2,185
Gould, Joshua	117,019	29,953	-
Gounder, Krishna	97,085	3,424	-
Graeme, Benjamin	74,783	6,634	336
Grant, Liam	96,517	6,138	-
Grauer, Craig	85,729	19,765	179
Gray, Kevin	190,219	37,122	1,725
Greenlees, Matthew D.	106,462	17,814	-
Greenlees, Matthew F.	73,196	5,744	-
Grewal, Raman	92,370	9,785	-
Griffin, Michael	124,029	25,693	327
Griffith, Michael	111,446	2,769	1,213
Griffith, Michelle	75,024	5,782	179
Groetelaars, Brittany	83,876	1,884	47
Gronlund, Todd	150,674	9,402	-
Gross, Todd	207,683	33,115	970
Grozdanich, Kristina	167,453	18,981	2,381
Guo, Li	76,594	1,367	1,312
Guscott, Ryan	92,418	19,338	-
Gushel, Brad	111,439	44,591	1,527

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Gushel, Tanner	73,196	11,823	179
Hackston, Stephanie	110,715	1,867	-
Hadfield, Mandy	136,076	13,096	2,962
Haer, Sunny	117,019	13,791	-
Hagong, Samuel	71,820	7,497	179
Hahn, Ruth	119,767	3,134	300
Haklander, Curtis	69,936	11,421	-
Haklander, Wesley	71,820	11,983	1,463
Haldeman, Ethan	78,955	3,591	-
Hamaguchi, Trevor	120,535	25,335	-
Hamilton, Jameson	100,270	9,622	-
Hamilton, Richard	117,019	18,810	-
Hamley, Carolyn	89,667	1,114	-
Hand, Donna	90,151	6,582	-
Hands-Verbian, Joshua	81,980	8,816	339
Hanna, Fadi	100,665	17,121	-
Harada, Gordon	75,024	13,221	327
Haraguchi, Nicole	116,184	12,729	4,795
Harms, Steven	76,059	7,470	-
Harris, Benjamin	63,165	15,437	-
Harris, David	147,041	10,146	-
Hassan, Hala	118,505	12,511	2,581
Hatzistamatis, Stamatis	87,122	2,681	-
Hau, Hei Man	97,029	6,105	2,117
Hayduk, Mark	73,196	9,773	-
Hayes, Jennifer A.	87,485	14,997	11
Hayes, Jennifer	212,821	18,455	3,185
Heap, Nicholas	136,291	7,222	-
Heathe, Gerina	134,799	8,733	-
Hedayati, Niloofar	97,731	1,841	-
Heidrich, George	105,935	22,390	248
Heinrich, Aida	73,196	6,671	308
Heinrich, George	111,464	19,562	179
Henderson, Derek	98,041	10,732	300
Henderson, Dillan	85,021	3,938	284
Henrickson, Matthew	97,085	19,016	3
Herbert, Nicholas	88,774	2,343	308
Herder, Kendall	97,085	3,998	-
Hesketh, Taryn	100,221	1,882	806

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Hicks, Alexander	114,648	6,074	-
Hicks, Christopher	97,085	14,612	-
Higo, James	73,208	5,272	284
Hikida, Nathan	70,482	7,634	-
Hill, James	120,535	9,117	2,119
Hill, Sheila	97,085	2,182	280
Hilton, Vanessa	117,965	18,542	-
Hingorani, Sonali	155,180	15,923	534
Hinman, Gregory	81,042	3,648	-
Hirayama, Nathan	117,019	23,463	-
Hirayama, Ryan	117,019	16,022	-
Hnatowich, James	100,531	1,978	615
Ho, Japhie	92,482	8,238	-
Ho, Jason	167,120	24,461	548
Ho, Mei Ping	167,120	13,825	1,222
Ho, Michael	100,636	18,434	557
Ho, William	75,714	19,798	-
Ho, Wing Chun	93,160	3,100	-
Hobbs, Katelin	101,298	7,812	1,438
Hobman, Lisa	202,687	16,220	3,746
Hodgson, Evan	117,019	8,885	-
Hoff, Tresse	104,531	420	300
Hofmarks, Anna	94,724	10,224	5
Hogan, Angela	97,085	2,143	-
Homeniuk, Alexander	110,129	3,036	-
Hopkins, John	207,096	27,222	962
Horita, Miwako	100,167	2,103	2,554
Horstmann, Michelle	94,089	10,164	2,570
Hosseiniarahdar, Mohammad	136,291	7,511	788
Houston, Cristina	97,101	10,283	40
Howard, Justin	109,301	10,080	-
Howe, Shawn	100,648	7,934	-
Huang, Dilys	128,841	2,196	2,179
Huang, Emily	115,222	6,433	1,417
Hui, Albert	93,161	2,479	2,516
Hui, Gerry	105,533	5,409	1,227
Hui, Ka Yi	114,707	5,737	21
Huie, Kevin	81,980	4,175	308
Huk, Matthew	116,666	12,485	2,000

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Humhej, Jerry	79,476	26,961	-
Humphreys, Joseph	117,019	16,210	-
Hung, Edward	136,291	11,380	-
Hunt, Evan	73,196	26,592	557
Hunter, Derek	111,399	27,305	179
Huynh, Linh	98,671	8,791	1,310
Hwang, Wei Sheng	79,414	1,694	811
Hyde, Ryan	97,083	3,614	-
Ircandia, Michael	149,246	12,355	554
Irving, John	342,889	67,798	2,071
Irwin, Lisa	81,994	3,921	-
Isaac, Darryl	124,029	41,820	-
Ison, Marvin	124,029	34,374	-
Jacobo, Erwin	100,648	1,339	-
Jacobson, Jaclyn	164,672	19,083	-
Jaggs, Gordon	66,816	56,462	-
Jang, Jessica	92,626	4,088	54
Jauk, Liesl	141,556	15,123	326
Javadi-Doodran, Yashar	93,176	8,808	1,080
Jeffrey, Preston	73,208	13,422	-
Jennejohn, Zachary	113,958	5,355	1,040
Jesson, Claudia	207,682	45,726	-
Jessop, Kyle	73,208	27,974	304
Jesty, Brian	73,196	39,531	557
Jewell, Joshua	117,019	4,556	-
Jo, Dorothy	134,521	14,034	750
Jochimski, Colin	101,424	8,398	-
Joel, Marissa	136,291	11,951	-
Johal, Bill	114,707	28,178	-
Johal, Jatinder	155,761	41,389	1,599
Johal, Raminder	78,166	2,356	30
Johnson, Craig	68,807	8,593	-
Jones, Alan	171,135	116,031	105
Jones, Debra	103,739	2,795	2,391
Jones, Glen	97,085	5,697	-
Jones, Michele	85,604	4,607	-
Jones, Riley	117,019	10,945	-
Jong, Wayne	145,748	10,689	7,114
Jung, Brock	69,936	7,441	-

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Jung, Brodie	69,936	16,339	-
Jut, Jeffrey	98,111	4,733	-
Kallianpur, Virendra	155,761	11,338	7,697
Kam, Brendan	96,517	21,695	-
Kam, Marilyn	137,756	14,500	485
Kam, Richard	121,985	11,285	-
Kaminsky, Serguei	117,019	30,033	-
Kaplun, Shannon	92,004	5,128	16
Karan, Vicky	78,095	28,385	805
Kaur, Gurnaman	80,506	2,639	-
Keating, Roger	136,308	19,359	655
Keenan, Bernadette	97,101	4,882	692
Kelly, Patrick	94,248	23,454	-
Kenny, Richard	93,146	3,429	387
Khatkar, Parmveer	117,019	29,594	-
Khudhur, Omar	126,244	12,050	1,354
Kiesewetter, Harold	44,844	71,923	-
Kim, Hyejoon	79,366	4,085	-
King, Eileen	127,568	11,694	423
King, Sara	107,264	1,697	3,378
Kinney, Derrian	70,504	36,176	-
Kirichuk, Iryna	114,499	5,272	-
Kirk, Wes	89,613	2,065	-
Kita, Jason	189,258	24,253	8,798
Kivari, Mia	92,642	8,621	-
Klimovich, Matthew	85,012	3,280	1,042
Klomp, Frederik	121,399	10,929	-
Ko, Charmaine	86,382	3,229	-
Ko, Sing	73,787	6,834	-
Kochen, Karlee	72,244	7,074	-
Kornerup, John	114,707	14,407	-
Koroglu, Abdulvahap	72,870	28,288	-
Kosteckyj, Nicholas	88,414	10,131	-
Kostromine, Max	167,120	14,703	376
Kovacs, James	74,504	2,854	179
Kovich, John	99,999	9,269	-
Kruk, Robert	78,899	13,831	-
Krumenacker, Kurtis	73,231	40,120	557
Krungtanmueng, Bunruen	65,067	13,180	248

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Kube-Njenga, Jennifer	136,291	9,184	1,615
Kucher, Leanne	89,381	1,728	10
Kump, Will	97,085	19,934	-
Kurji, Candice	76,983	4,565	1,745
Kurnicki, Alexander	134,235	14,490	315
Kuzik, Jared	142,988	10,819	249
Kuznik, Gregory	89,255	9,134	-
Kwan, Ashley Yee Teng	113,785	2,260	1,904
Kwan, June	80,407	7,831	-
Kwan, Vivian	78,586	7,673	-
La Rocque, Gail	89,588	6,389	563
Labeeb, Azzam	78,955	9,679	60
Laboucane, Kenneth	81,980	22,422	179
LaBoucane, Sherry	79,648	11,571	-
Lafortune, Deryck	117,019	8,461	-
Lai, Calan	90,943	1,760	1,105
Lai, Patrick	135,141	13,361	758
Lai, Tsz Ho	107,016	2,771	-
Lai, Victor	155,469	14,084	1,220
Laird, Scott	106,462	2,698	376
Lam, Annie	97,085	2,275	81
Lam, Gordon	117,019	13,176	-
Lam, Joshua	73,208	11,212	179
Lamoureux, David	75,024	7,762	-
Lander, Scott	66,241	15,332	-
Lang, Brittany	83,417	7,112	-
Lannard, Kevin	96,486	3,587	1,780
Larson, Harold	109,303	11,783	-
Lau, Arnold	97,085	4,786	-
Lau, Brian	107,624	2,080	140
Lauridsen, Cole	108,553	4,364	-
Law, Hsiang	101,209	4,731	-
Lawless, Ann	111,232	2,674	1,532
Lawrence, Justine	79,501	1,497	-
Laxa, Brandon	96,645	2,263	-
Lay, Martin	197,164	15,273	4,985
Lazar-Schuler, Christina	97,085	1,876	-
Lazeski, Joel	87,834	3,392	-
LeBlanc, Braeden	126,497	11,133	546

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Ledezma, Gonzalo	150,674	23,959	-
Leduc, Mark	103,463	11,047	-
Lee, Andrea	94,965	8,231	338
Lee, Donna	135,361	2,911	658
Lee, Edwin	124,811	2,412	638
Lee, James	101,226	13,162	-
Lee, Jeff	167,120	17,460	3,180
Lee, Matthew	67,073	15,673	-
Lee, Thadene	77,399	4,681	(180)
Lee, Tsz Hin	75,703	3,740	-
Lee, Vicky	129,480	5,980	1,055
Lee, Wun Fung	101,204	9,636	-
Lee, Ya-Hsin	75,586	13,280	-
Lee, Zachary	73,208	17,499	369
Lefebvre, Eamon	73,196	11,267	1,358
Legear, Loryn	97,085	3,609	2,129
Lehbauer, Jordan	148,051	24,537	1,958
Leiva, Anastacio	120,535	26,766	-
Lemaire, Joel	45,533	69,120	-
Lemire, Tyler	100,588	1,954	-
Leney, Kyle	150,674	48,496	73
Leong, Karen	85,618	2,559	-
Leung, Alan	93,161	9,688	-
Leung, Cynthia	95,716	1,890	-
Leung, Kwan Pui	85,604	2,769	-
Leung, Michael	93,816	17,880	4
Leung, Simon	93,052	16,824	-
Li, Lynsey	83,004	2,069	-
Li, Xiaoxue	102,988	5,384	1,219
Lian, George	89,382	1,832	1,219
Liao, Yihong	114,707	5,456	2,223
Lima, Trevor	73,196	19,292	557
Lin, I-Fang	114,602	4,457	21
Lin, Yi Tong	115,146	4,785	21
Linares, David	75,862	47,014	1,433
Lindsay, Colton	73,196	34,358	-
Litke, Jill	60,915	15,445	-
Liu, Douglas	167,099	15,166	1,176
Liu, Xiahui	101,795	3,155	2,873

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Lloyd, Adrian	100,648	5,777	-
Lo, Judith	89,382	5,876	39
Lo, Man Yi	97,219	2,935	564
Lochbaum, Kim	56,468	82,691	-
Loewen, Brian	96,645	11,885	-
Loftus, Zachary	110,715	37,563	-
Long, Wayne	77,808	1,020	179
Lopez Velarde, Monica	82,255	1,687	-
Lou, Faythe	117,130	2,264	-
Louie, Beayue	114,617	4,973	248
Lovett, Andrew	146,013	33,332	6,240
Lowe, Aaron	73,337	38,970	557
Lowson, Kyle	90,771	762	248
Luk, Becky	120,066	9,640	25
Luk, Yun	101,209	65,995	165
Lukacs, Laura	69,828	15,351	-
Lum-Thompson, Shawna	107,100	10,912	-
Lusk, Serena	388,623	76,389	1,302
Lussier, Cynthia	124,845	9,310	-
Ma, Cliff	144,051	23,837	-
Ma, Ming Yi	153,249	37,799	1,774
Ma, Nicole	120,535	3,327	-
Ma, Stephanie	75,484	8,185	-
Maan, Amildeep	97,005	16,339	-
Macalisang, Antoni	126,752	14,503	913
MacArthur, Gordon	93,816	1,662	284
MacDonald, Kylie	134,989	48,147	3,274
MacDonald, Lisa	93,176	8,423	1,298
MacDonald, Ryan	117,019	23,068	-
Mack, Rodney	89,684	28,038	179
Mack, Tyler	73,196	33,917	483
MacKay, Hamish	109,925	4,591	260
MacKinnon, Cameron	123,544	3,059	692
MacKowski, Igor	73,196	13,609	568
MacLachlan, Brennan	133,900	13,772	97
MacLeod, Brian	127,093	41,785	2,989
MacNeill, Skye	73,145	22,488	-
Mah, Cheryl	82,368	10,057	-
Mah, Spenser	73,208	7,557	-

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Mahon, Steve	110,147	2,067	52
Maitland, Steven	100,665	10,974	-
Malawiya, Sophia	93,176	7,530	-
Maldonado, Tanya	89,382	2,010	-
Malenstyn, Megan	87,973	6,238	-
Mallek, Ortal Talya	83,554	1,809	1,031
Mand, Paul	87,178	1,497	-
Mander, Daljit	96,690	20,620	650
Mann, Amraj	97,762	33,420	1,168
Mann, Jagtar	73,196	15,579	-
Mann, Portia	82,433	1,424	1,800
Manning, Thomas	114,698	11,778	21
Marchal, Luke	117,019	23,508	-
Marcotte, Ford	73,196	57,145	557
Marinakakis, Yvonne	69,747	11,717	-
Markham, Monique	146,752	16,498	1,591
Marquez, Christopher	97,071	11,517	522
Marsh, Nick	75,012	283	-
Martens, Dustin	94,713	5,400	-
Martin, Bryan	73,196	5,167	1,606
Martin, Melissa	97,085	4,420	52
Martin, Paul	150,674	5,179	-
Mascarina, Ave Nina	82,256	3,396	121
Matheson, Kathy	79,318	4,047	-
Matsunuma, Taiki	73,196	8,757	-
Matsuzaki, Spencer	73,161	21,442	304
McCall, Robert	124,029	8,779	-
McCluskey, Ryan	105,629	9,468	-
McConkey, Patrick	120,535	25,279	-
McCreary, Kathryn	139,142	15,946	3,052
McCullough, Cameron	121,399	5,043	35
McDermott, James	71,996	5,462	-
McDonald, Julia	117,019	21,809	650
McDonald, Michael	117,019	30,174	-
McDonald, Tyler	78,189	4,891	-
McDougall, Joe	72,071	6,975	179
McDougall, Mitch	85,801	4,393	-
McElgunn, Jennifer	123,234	26,094	-
McGee, David	97,085	1,822	-

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
McGrath, Alan	198,937	24,197	661
Mckenzie, Morgan	73,216	2,470	-
McKenzie-Cook, Cayden	81,629	5,425	308
McKenzie-Cook, Christopher	112,069	8,167	16
McLoughlin, Kris	72,440	14,152	-
McPhedrian, Matthew	73,196	21,212	557
McQuistin, Dylan	85,241	15,954	308
McQuistin, Shawn	73,557	12,984	1,009
Mearns, Jonathan	135,590	20,225	2,311
Medhurst, Colin	146,591	39,451	2,077
Meesters, Brett	87,807	11,227	-
Melnychuk, John	105,533	10,713	1,034
Melnyk, Andre	100,665	379	308
Memon, Wasim	114,707	41,808	713
Mercer, Barry	111,442	66,967	-
Mercer, Noel	75,024	28,845	-
Metzak, Brian	124,029	40,284	1,433
Miele, Michael	85,801	7,179	-
Milaire, Pratima	91,130	20,521	1,450
Miletich, Lori	155,761	13,930	1,023
Millar, Alexander	117,019	4,256	-
Miller, Carmen	92,136	6,408	3,068
Miller, Chad	111,446	25,881	-
Miller, Clay	72,825	8,342	-
Miller, Jack	69,936	8,319	-
Miller, Jesse	72,478	16,350	-
Miller, Keith	206,514	30,647	3,251
Miller, Shawn	77,950	8,421	-
Minshall, Travis	100,415	6,853	-
Mitchell, Dwayne	73,208	14,318	-
Mladin, Luka	96,523	2,745	692
Modhwadia, Samir	103,109	6,870	1,394
Moffat, Thomas	73,408	21,596	-
Mohan, Dharam	73,139	27,529	-
Mok, Natalie	85,467	1,862	25
Mol, Brandie	85,598	2,760	-
Molema, Kenneth	145,569	37,711	-
Molle, Sean	114,233	2,994	-
Montague, Eli	99,107	6,756	179

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Moore-Dempsey, Erin	124,029	14,952	-
Mora, Jamie	124,029	22,163	-
Morache, Tanner	86,627	3,216	-
Morin, Michel	97,101	7,647	29
Morison, Douglas	111,393	7,470	-
Morris, Aila	123,355	16,177	20
Morris, Allen	135,992	16,064	258
Morrison, Amber	89,382	8,934	-
Morrison, Taylor	73,196	32,289	-
Mortensen, Clint	73,196	6,038	832
Mosley, Judith	122,150	2,433	1,656
Mosley, Kyler	69,936	7,506	463
Moss, Kelly	147,363	40,003	-
Mossman, Cody	100,648	19,827	179
Moxin, Greg	106,462	15,028	179
Muir, Kenneth	87,807	13,934	-
Muir, Morgan	114,707	2,258	-
Mulgrew, Damien	71,725	11,058	-
Mulhall, Laoise	100,648	3,352	179
Muller, Shane	89,699	19,421	-
Mullock, Kevin	171,138	3,367	-
Mumblo, Ian	117,019	20,927	-
Murao, Dustin	120,535	30,656	616
Murphy, Liam	73,196	26,929	308
Murray, Ken	123,219	8,102	-
Muter, Heather	137,220	8,891	3,440
Nagata, Darren	111,428	25,324	-
Naguit, Christian	73,111	4,029	304
Naidu, Jotishna	72,696	10,147	1,418
Nanka, Eric	108,767	22,204	410
Naraina, Jagdish	93,531	3,054	927
Naso, Marcela	105,290	6,683	451
Nathorst, Dave	106,480	3,783	-
Nelson, Russell	156,425	12,314	615
Nesbitt, Christine	106,921	2,007	477
Neufeld, Matthew	104,153	2,247	865
Neufeld, Tammy	100,648	492	880
Newell, Allan	88,976	2,759	-
Newman, Gregory	148,417	22,448	7

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Newsome, Mitchell	88,000	8,457	-
Newstead, Blair	109,058	2,706	-
Ng, Aaron	69,936	16,887	2,443
Ng, Beata	156,897	11,451	-
Ng, Brenda	85,170	2,752	1,227
Ng, Justin	127,383	14,641	534
Ng, Kristy	84,908	1,701	2,151
Ng, Thomas	153,622	8,521	4,340
Ng, Yik Wan Karen	89,007	2,163	119
Ngan, Venus	168,620	18,666	1,469
Nguyen, Dang Anh Thi	136,152	3,037	-
Nguyen, Duc Nhu Quynh	109,063	3,462	1,646
Nguyen, John	97,330	2,435	-
Nguyen, Lisa	105,896	4,887	893
Nickel, Christel	120,535	20,801	-
Nickel, Sarah	97,081	10,747	-
Nikolic, Diana	161,845	17,027	615
Nishi, Casey	98,113	8,973	304
Nishi, Grant	117,497	8,643	15
Nivens, Michael	97,101	11,245	502
Nixon, John	89,684	780	179
Niyaz, Omeid	108,227	8,778	285
Nolan, Mark	96,496	379	-
Nomellini, Samuel	73,196	12,851	568
Normann, Spencer	73,208	19,065	483
Northrup, Olivia	69,337	7,443	-
Northrup, Trevor	182,624	31,033	4,946
Norton, Andrew	91,443	9,677	-
Nylund, Briton	85,037	7,947	965
O'Brien, Richard	75,024	39,449	557
Ogis, Peter	129,798	2,947	-
O'Keefe, Jacqueline	74,878	2,748	-
Oliver, Ian	97,085	11,636	-
Olson, Brandon	155,541	22,439	196
Olson, Mike	97,085	1,922	3,807
Ooi, Emily	97,085	3,620	-
Otero, Diego	71,135	3,865	-
Ouellet, Justin	100,648	33,713	-
Oviedo, Jose	98,031	28,425	179

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Owens, Camille	97,765	2,314	25
Paller, Elena	136,291	9,961	535
Pang, Serene	97,101	6,796	-
Panni, Daianna	85,604	4,987	-
Parhar, Gurdawar	144,522	15,868	-
Park, Minhee	135,759	3,703	615
Parker, Lorilyn	69,816	11,988	-
Parman, Paula	84,527	2,683	-
Parminter, Kelsey	117,019	4,420	-
Paterson, Kenneth	100,648	22,008	-
Paterson, Kimberly	85,604	1,969	-
Patkau, Brad	150,674	10,524	-
Paulin, Chad	187,313	37,695	2,660
Pedersen, Brian	81,980	4,915	-
Penney, Daniel	124,029	28,514	-
Pennier, Colin	69,493	6,471	-
Penrose, Trevor	105,880	7,030	-
Percival Smith, Beverly	85,596	2,250	-
Perkins, Michael	150,674	44,148	-
Persick, Christy	111,768	1,849	456
Peters, Cassidy	100,648	2,584	-
Pham, Teresa	126,898	11,853	2,048
Phaysith, Matthew	93,161	15,549	1,845
Philipson, Neil	73,231	9,060	304
Phillips, Kaia	94,331	4,236	-
Pighin, Darren	150,380	13,932	-
Piluso, Riccardo	97,762	10,884	1,330
Pingoy, Aliah	73,920	7,622	39
Pinkewycz, Alicia	75,832	4,792	-
Pinkney, Jason	171,138	28,457	-
Plishka, Miriam	119,775	6,459	2,875
Plomp, Deborah	67,073	11,943	-
Plowman, Richelle	78,783	4,262	-
Pockett, Kyle	111,306	4,833	21
Pommier, Leland	77,941	4,872	-
Poole, Jeremy	73,196	35,820	-
Poole, Travis	67,649	26,570	179
Poon, Debra	101,171	2,982	-
Porlier, Sheila	120,066	23,939	-

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Poumier, Jerome	75,705	1,045	-
Pow, Olivia	109,838	2,441	263
Powell, Jo	92,482	11,200	-
Poxon, Gerald	150,674	5,892	-
Prasad, Donald	74,703	2,713	-
Prentice, Blake	73,196	34,370	-
Preston, Cole	74,961	283	-
Protz, Gregory	54,778	45,108	-
Prystay, Deborah	36,302	44,916	-
Puddicombe, Alan	85,801	10,850	304
Pugsley, Brandon	110,715	12,612	-
Punn, Ariel	67,168	18,716	-
Quan, Jeremy	88,712	2,084	2,144
Quan, Stanley	98,047	15,051	-
Quiambao, James	114,696	8,746	21
Quinn, Star of Peace	134,920	1,062	686
Quiring, Angelica	132,888	9,779	-
Quiroz, Jimmy	76,059	3,969	2,995
Racic, Mile	166,511	24,538	144
Rajan, Omar	77,615	3,343	567
Raman, Dinesh	73,196	16,427	-
Raman, Rithik	73,208	8,914	-
Ramirez, Antonio	93,049	9,723	-
Ramos, Dinos	132,956	12,243	-
Rea, Keenan	96,645	2,782	-
Rebiffe, Taylor	85,604	17,517	-
Recavarren, Mario	93,455	9,745	-
Reddy, Nandini	85,557	2,454	1,150
Reddy, Ram	75,024	6,422	-
Redlinski, Jacek	105,533	10,919	1,702
Reel, Ravinder	69,776	8,610	-
Rehwald, Jessie	119,591	6,643	-
Reis, Joshua	220,382	25,092	1,705
Remedios, Pauline	75,715	2,087	-
Rempel, Graeme	117,019	18,256	-
Rende, Michael	150,674	3,158	-
Revell, Michael	100,648	21,170	-
Reyes, Maurice	78,492	17,921	-
Richards, Tom	89,684	365	-

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CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2025

Name	Base Salary	Benefits & Other¹	Expenses
Richardson, April	117,019	13,415	-
Ricketts, Terry	98,701	3,088	-
Rienzo, Adam	110,715	11,603	-
Roberts, Cattleya	86,363	2,146	-
Roberts, Kevin	66,128	116,757	-
Roberts, Merrick	73,186	16,459	-
Robertson, Kirsten	66,660	17,311	-
Robie, Colin	111,410	7,490	376
Robinson, Jake	100,648	8,132	-
Robinson, Tyler	74,966	2,402	-
Robles, Miguel	100,648	384	-
Robson, Mark	150,674	8,118	-
Rocha, Carlos	127,504	9,427	522
Rodriguez, Edgar	145,158	15,274	3,271
Rogal, Peter	89,584	856	-
Romas, Mike	155,761	10,092	1,742
Ronquillo, Danny	78,942	6,915	245
Roorda, Stephanie	117,019	15,976	534
Roper, Ryan	84,934	27,841	-
Rose, Elizabeth	117,019	2,286	-
Rosenberg, Suzanne	97,085	2,644	81
Roszkowski, Ailie	86,764	650	179
Rowley, Darren	150,674	38,963	823
Ru, Zhi	105,551	14,290	1,222
Ruan, Emily	75,895	1,644	749
Rushton, Wade	86,487	17,901	858
Russell, Paul	146,219	11,147	-
Russell, Peter	212,083	31,970	1,821
Ryan, Bhavani	97,730	6,014	-
Safar, Yousif	108,660	9,814	-
Safi, Hashir	110,129	3,291	141
Saggers, Paul	119,775	8,070	3,293
Sahota, Bhavdeep	89,432	3,245	-
Saito, Aaron	150,674	31,565	-
Sakai, Richard	66,513	10,804	-
Sakai, Ross	97,085	10,519	39
Salameh, Alexander	121,624	2,154	-
Salmasi, Kamran	105,550	9,899	-
Samson, Brent	111,763	16,563	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Sanchez Garcia, Melissa Jazmin	80,411	3,639	-
Sandeen, Devon	82,926	33,771	-
Sander, Amarjit	100,665	5,294	58
Sandhu, Amritpal	136,291	8,383	961
Sandhu, Parmel	101,298	1,917	-
Sandhu, Pulvinder	89,684	12,462	-
Sangara, Jaren	69,084	7,351	-
Sangha, Rajvinder	145,635	4,227	-
Santos, Manuel	100,648	6,065	-
Santos, Victor	100,648	1,155	391
Sarai, Lovepreet	73,208	6,671	179
Saretsky, Ryan	73,196	18,249	-
Sargent, Emily	110,147	3,752	252
Sato, Kelly	73,789	11,431	-
Savoie, Gilbert	101,417	8,583	903
Sawada, Stephen	120,535	32,474	-
Sayson, Jared	75,715	14,298	-
Schiedel, Tyler	120,535	48,070	-
Schlossarek, Teresa	101,209	1,983	-
Schmidt, Michael	73,196	20,508	304
Schouten, Geoff	93,781	1,565	917
Schouten, Stacey	124,029	22,298	616
Schroeder, Scott	110,271	4,734	81
Schuck, Adam	71,946	16,004	-
Schuler, Terry	85,604	1,607	-
Schultz, Jeremy	124,029	33,648	-
Schultz, Kim	88,069	10,436	308
Schultz, Susan	82,151	20,305	-
Scott, Jason	103,862	7,538	179
Scott, Sean	117,019	26,257	-
Segal, Brandon	117,019	4,382	-
Selinger, Edward	171,138	10,729	-
Shariff, Aliya	105,880	7,525	451
Sharma, Amen	93,161	6,324	-
Sharma, Himanshu	64,087	12,324	-
Sharma, Reecha	75,703	1,421	107
Sharma, Shyreen	93,176	3,082	-
Sharp, David	99,590	1,871	39
Sharp, Gabrielle	93,161	1,748	76

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Shaw, Geoffrey	95,728	2,055	-
Shaw, Trevor	103,978	16,424	1,331
Shay, Horace	84,597	5,863	-
Sheikh, Mehrazin	115,418	7,956	2,835
Shek, Rita	72,759	3,511	30
Shepherd, Bryan	167,120	29,009	1,155
Shepherd, Lisa	74,406	20,485	179
Shergill, Katrina	70,597	4,778	-
Shergill, Kiranjeet	97,101	1,822	1,445
Sherman, Sarah	81,013	30,879	-
Shiau, Melissa	167,120	10,563	1,227
Shigeoka, Shannon	106,462	8,850	342
Shimonek, Todd	93,816	4,600	-
Shirey, Jill	148,157	25,776	366
Shiu, Priscilla	86,004	3,394	-
Sholdra, Brian	120,535	11,927	-
Shum, Chi Ting	114,726	20,910	1,785
Sidhu, Baldev	73,196	43,998	-
Siemens, Gregory	150,654	45,253	6,315
Sikora, Rose	120,066	9,520	650
Sim, Ming Teck	74,492	1,997	400
Simkin, Eric	122,780	21,105	-
Simonson, Brock	89,382	47,635	948
Simpkins, Brodie	76,059	3,380	1,199
Sinclair, Magnus	96,713	27,255	2,345
Sinclair, Owen	167,884	16,575	1,426
Singh, Neal	70,830	7,406	-
Siu, Ka Hei Rachel	77,116	5,227	-
Siu, Nicholas	111,116	10,215	-
Slater, Tanya	121,530	11,764	616
Smail, Jamie	124,564	8,405	704
Smail, Robert	76,248	25,946	804
Smith, Carly	94,605	7,205	308
Smith, Michael	150,674	9,074	-
Smith, Mitchell	92,530	11,471	-
Smith (Pillay), Samantha	261,342	35,980	5,701
Smithers, Todd	94,973	52,597	679
Snowball, Joanne	84,371	5,418	4,226
Socias, Roberto	86,138	11,225	179

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Sodi, Sunjeev	145,966	18,076	2,508
Sokic, Dario	73,582	3,198	248
Somerville, Kim	209,385	50,085	3,733
Soronow, Benjamin	72,179	9,258	-
Spare, Benjamin	69,904	6,668	-
Sparolin, Eric	164,419	35,134	596
Sparolin, Jennifer	78,628	1,731	1,516
Specht, Darren	85,541	4,860	-
Spolowicz, Ryan	100,665	4,871	-
Squarci, Leigh	89,684	890	179
Stancioff Clayton, Abbas	134,336	12,612	2,562
Standerwick, Jeffrey	168,976	56,003	-
Steeves, Susan	97,085	1,822	-
Stene, Ryan	150,674	45,843	-
Stephens, Larry	75,024	8,683	-
Stewardson, Kevin	150,674	2,701	-
Stewart, Aaron	93,205	4,702	-
Stewart, James	120,535	27,475	-
Stewart, Kathleen	105,533	5,790	692
Stockdale, Todd	147,041	12,517	-
Stocking, Nicole	166,918	7,021	437
Stockley, Ivan Scott	93,755	1,789	-
Stokes, Ryan	117,019	7,958	-
Stone, Brett	73,047	32,984	-
Streit, Hans-Peter	85,604	3,653	-
Strome, Chris	73,196	9,112	483
Sturrock, Mark	111,195	579	-
Stutt, Yuko	73,196	8,038	179
Su, Guang	100,532	524	284
Suleyman, Ferman	139,736	11,297	1,157
Summerfield, Sean	84,695	27,579	24
Sun, Bin	79,319	1,976	2,204
Sun, Shi Lin	90,553	2,198	7,833
Swail, Stefanie	110,129	3,703	-
Swan, Cathy	72,759	2,246	-
Swanson, Brad	101,209	2,274	-
Sy, Anthony	92,286	22,569	-
Syed, Imran Quadri	84,884	3,056	-
Tahir, Edwin	116,720	14,694	2,068

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Tai, Mavis	75,715	2,174	-
Tai, San Yau Peter	99,307	7,843	-
Takagawa, Michael	78,492	3,870	-
Takiya, James	117,019	4,080	-
Takizawa, James	83,231	2,671	-
Tallosi, James	85,604	1,754	-
Talmey Jr, Patrick	98,047	65,654	679
Tam, Wing Shan	115,300	2,598	4,771
Tanyag, Wilbert	93,816	904	-
Tardif, Rene	115,717	4,464	902
Tatchen, Elisabeth	120,535	32,336	-
Tate, Bryce	73,196	10,890	-
Taylor, Kirk	200,986	21,867	2,100
Taylor, Mervyn	107,210	58,138	-
Teichrieb, Craig	88,083	15,272	-
Tellis, Peter	55,480	50,725	3,957
Teo, James	137,051	8,552	-
Tewfik, Frederic	173,599	13,516	1,489
Thandi, Neera	105,533	6,488	1,225
Thind, Prabhjot	73,196	21,186	-
Thomas, Bryan	100,648	2,022	-
Thome, John	85,604	9,412	-
Thomson, Dylan	73,045	11,580	575
Thorsteinson, Jordan	80,615	18,771	-
Tikanmaki, Anna	179,285	19,959	-
Tillmanns, Mike	90,555	3,352	-
Tillyer, Curtis	91,214	6,065	199
Tillyer, Justin	59,408	18,822	179
Tinkley, Clayton	73,208	11,782	483
Tinney, Lucas	117,019	30,115	-
Tiu, Miriam	112,157	7,430	-
Tjepkema, Nicole	97,085	2,901	-
To, Tik Hang	101,596	8,014	1,188
Tong, Dominic	77,990	25,450	-
Tongohan, Darwin	95,404	2,157	774
Tooth, Gregory	101,209	1,899	-
TorabiMoghaddam, Niloufar	167,120	15,125	277
Towers, Brett	117,019	12,312	-
Tran, Ton	97,093	2,143	1,845

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Tran, Vu	97,085	1,822	692
Tremayne, Brent	117,965	6,028	-
Tremblay, Alex	73,196	28,887	557
Tremblay, Gail	81,980	386	179
Trim, Victoria	110,375	21,175	-
Trott, Eric	73,196	16,764	179
Trott, Ryan	73,196	20,046	557
Trotter, Nicole	100,602	573	-
Truscott, Loic	111,815	36,300	-
Tsang, Hing Wai	112,570	8,578	-
Tsang, Jonathan	117,886	7,276	50
Tsang, Tiffany	86,404	3,308	-
Tse, Edward	69,219	9,747	-
Tse, Kelvin	155,627	11,719	2,488
Tso, Eunice	82,243	1,543	-
Turick, Julia	119,076	11,876	38
Turner, Jeffrey	141,003	3,853	-
Tycholis, Kathy	97,085	2,464	-
Underwood, Brandon	117,019	29,297	-
Unrau, Shannon	92,448	10,022	-
Vallance, Scott	97,084	3,084	-
Van Neck, Caitlyn	121,399	1,913	-
Van Niekerk, Stuart	117,019	23,490	-
Vance, Justin	85,721	94,094	179
Vanderwel, Christopher	120,535	22,468	875
Vargas, Arthur	86,898	1,951	-
Vaughn, Jerret	140,740	6,067	-
Velkova, Biliana	114,707	2,352	44
Vellani, Omar	117,019	13,330	-
Velo, Vanessa	117,019	12,104	-
Venturas, Byron	78,492	8,125	-
Verbian, Liana	98,129	4,530	-
Villaluz, Jaime	105,550	12,406	780
Vint, Owen	68,703	12,724	-
Vo, Tuan	73,208	20,252	-
Vodchenko, Ivan	93,770	1,942	-
Vrba, Karol	125,550	51,402	-
Vrooman, Rowan	150,674	65,790	-
Vu, Brian	80,635	1,602	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Vuletin, Johana	86,845	19,058	170
Waddell, Matthew	117,019	14,917	-
Waddington, Nathaniel	117,019	7,570	-
Wagner, Justin	95,396	2,045	692
Wahl, Kevin	107,210	31,275	-
Wakefield, Richard	73,653	11,593	-
Walker, Brendan	71,810	3,824	-
Walker, Tracy	110,147	2,482	-
Wall, Anthony	150,674	1,916	-
Wallace, James	110,900	4,525	735
Waller, Duncan	78,945	3,641	-
Wallinger, Nolan	78,650	7,664	248
Walrond, Randall	85,632	3,560	-
Walters, Bryan	136,600	42,614	-
Wan, King-Lun	97,085	19,574	-
Wang, Ge	67,446	35,821	-
Wang, Xiaoxue	75,568	1,313	164
Wang, Xue Song	78,492	9,681	-
Warder, Simon	100,648	1,497	813
Warren, Darren	105,527	1,981	280
Warzel, Edward	203,215	52,730	94
Watson, Nicholas	73,196	30,185	557
Watson, Ryan	73,196	8,836	-
Watt, Devon	76,059	1,687	248
Watters, Sandra	76,569	4,755	-
Wei, Daniel	117,019	12,312	125
Weissler, Forrest	81,711	39,893	332
Welsh, Michael	135,772	25,496	-
Weng, Alisha	69,993	12,645	39
Weststrate, Jason	111,366	17,004	248
Wheeler, Gregg	88,834	97,936	359
Whitaker, Lauren	100,578	767	-
White, Jason	85,814	1,768	-
Whitmarsh, Kevin	105,862	8,234	-
Whitmore, Ryan	78,675	2,217	11
Whittam, Jonathan	112,960	37,001	2,280
Whyman, Max	75,024	56,772	-
Wicken, Trevor	100,530	13,018	-
Wilding, Marianne	89,381	2,816	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Wilke, Steve	106,480	21,962	-
Williams, Mary	82,263	2,347	6
Williams, Sam	89,380	1,640	910
Wilmink, Tracey	77,332	2,689	-
Wilson, Dennis	76,191	3,242	-
Wilson, Jordyn	73,196	21,178	557
Wilson, Tracy	110,129	2,248	-
Windsor, Ryan	151,784	19,908	883
Wishlove, Vernon James	233,010	35,677	6,624
Wong, Desmond	114,707	17,116	-
Wong, Edbert	110,639	9,176	944
Wong, Isabel Anne	91,770	2,878	-
Wong, Kai Chun	134,156	8,185	-
Wong, Kimberley	67,073	11,006	-
Wong, Mitchell	68,163	15,341	2,148
Wong, William	111,362	24,123	14
Woodcock, Taylor	96,645	3,389	-
Wringe, Iain	117,019	20,459	1,433
Wu, Emily	74,729	9,333	251
Wu, Yongjia	119,930	12,435	-
Wyatt, Sail	111,176	6,919	-
Wyenberg, Grant	182,624	50,971	3,606
Xavier, Victor	75,036	19,007	-
Xie, Xichen	89,382	17,943	1,222
Xu, Dajiang	97,085	26,957	-
Yalong, Alexander	84,545	1,697	776
Yang, Gongxia	120,237	16,007	-
Yee, Stephen	110,129	16,396	1,117
Yetbarek, Weldetensae	55,789	19,656	557
Yeung, Lap Man	114,707	13,801	-
Yeung, Yuen	105,520	3,900	692
Yon, Elisa	92,397	1,737	122
Yoo, John	124,029	39,714	-
Yoo, Wonwook	100,595	5,431	1,806
Yoshida, Tomoko	75,703	1,590	1,989
Young, Thomas	73,196	9,099	179
Younis, Munkith	207,682	30,861	200
Yu, Weilin	109,987	2,756	1,195
Zanardo, Wilma	166,739	15,139	30

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle allowance) 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 2025

Name	Base Salary	Benefits & Other¹	Expenses
Zellweger, Joey	89,221	713	-
Zerbinos, George	73,196	5,071	-
Zhang, Feng	89,382	8,718	1,225
Zhang, Ling Yi	93,161	25,694	-
Zhang, Zihang	100,218	621	-
Zhu, Michael	56,069	24,187	-
Zinin, Timofey	75,090	3,056	-
Zukowsky, Doug	90,003	41,275	371
Zwaag, Roeland	298,836	63,396	919
Total	\$ 132,056,672	\$ 18,732,020	\$ 625,553

	Remuneration²	Expenses
Employees Over \$75,000	\$ 150,788,692	\$ 625,553
Employees Under \$75,000	41,093,215	65,194
Total	\$ 191,881,907	\$ 690,747

² 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;

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

CITY OF RICHMOND
Statement of Severance Agreements for 2025

Section 6

There were two severance agreements made between the City of Richmond and its employees during fiscal year 2025.

The agreements represent a range of 3 to 4 months of salary and benefits.

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
1166618 BC Ltd dba Save on Blacktop	\$ 6,771,461
1203706 BC Ltd	35,870
13887715 Canada Inc	65,295
1832 Asset Management LP	30,000
1st Trauma Scene Clean Up Ltd	38,142
2744769 Ontario Inc	748,734
384789 Alberta Ltd	43,798
3M Canada Company	49,688
4Refuel Canada LP	25,290
A J Forsyth - A Division of Russel Metals Inc	58,952
A R Mower & Supply Ltd	41,436
ABC Transmissions Ltd	40,788
Acceo Solutions Inc	71,170
Access Information Management of Canada	48,282
Advanced Mobility Analytics Group Pty Ltd	33,815
AE Concrete Products Inc	63,822
Aecom Canada ULC	90,899
Aimpoint Security Solutions Inc	56,816
Ainsworth Inc	901,980
Air Cleaning Specialists Inc	37,476
Airon Heating & Air Conditioning Ltd	564,497
Allmar Inc	25,216
Amazon	164,315
Amrize Canada Inc	1,909,306
Anderson Creek Site Developing Ltd	56,603
Andrew Sheret Ltd	974,243
Anigraph Productions Ltd	331,907
Aon Canada Inc	3,963,572
Aplin & Martin Consultants Ltd	992,796
Arrow Speed Controls Ltd	146,128
Arsalan Construction Ltd	4,263,537
Ashton Mechanical Ltd	2,276,977
ASSA ABLOY Entrance Systems Canada Inc	100,282
Associated Engineering (BC) Ltd	113,236
Associated Fire Safety Group Inc	346,400
Astro Turf West Distributors Ltd	367,000
Astrographic Industries Ltd	57,379
Atlas Power Sweeping Ltd	184,597
ATS Traffic Ltd	140,536
Austria Vancouver Club	28,367
Avenue Machinery Corp	323,966
AVO Vehicle Outfitting Inc	43,542

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Avolve Software Corporation	179,071
A-Z Lockmasters Canada Inc	48,305
B.A. Blackwell & Associates Ltd	28,696
BA Blacktop	1,153,971
Barnes Wheaton GM	549,419
Barry Hamel Equipment Ltd	32,343
BC Assessment*	7,964,749
BC Corps of Commissionaires	388,767
BC Earth Exchange Inc	173,521
BC Employer Health Tax*	3,973,580
BC Hydro	5,926,807
BC Legal Management Association	117,827
BC Life & Casualty*	1,991,679
BC Society for the Prevention of Cruelty to Animals	1,094,455
BCD Holdings Ltd	108,037
Beneva Inc	52,283
Best Buy	34,993
Bichin Laundry Equipment	67,516
BI Associates Corporate Psychologists	49,900
Blackmamba Tree Service Inc	112,143
Blue World Painting Ltd	45,656
Bluebeam Inc	43,093
Borden Ladner Gervais Llp	42,041
Bowden, Tony	36,723
Bowland Consulting Inc	87,500
Bunzl Cleaning & Hygiene	632,282
Burnaby Hitch Ltd	63,893
Busch Systems International Inc	50,675
C.Y. Loh Associates Ltd	33,946
Cadence Solutions Inc	424,700
Cam Clark Ford Richmond Ltd	26,899
Canada Post	318,948
Canada Revenue Agency*	55,469,402
Canadian Emergency Medical Services Inc	151,893
Canadian National Railway Company	88,596
Canadian Red Cross*	56,593
Canadian Stainless Fasteners Inc	65,869
Canadian Tire	36,073
Canex Building Supplies Ltd	118,590
Cansel Survey Equipment	109,532
Carscadden Stokes McDonald Architects Inc	458,833

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Cascade Capital Machine Sales Inc	66,608
Cascade Wear BC Ltd	26,395
Cascadia Strategy Consulting	147,720
CBS Parts	25,836
CDW Canada	680,589
Cedar Crest Lands (BC) Ltd	1,660,269
Charlemain Productions Ltd	102,029
Chase Paymentech	1,127,694
Cheng, Roger	43,125
Chilled Rentals Ltd	107,107
Chinese Informedia Consulting Group Inc	40,687
CIMA Canada Inc	45,461
Cimco Refrigeration Ltd	694,112
Cintas Canada Ltd	211,810
Citizencentric	161,150
City Electric Supply	388,901
City Green Solutions Society	70,625
City of Nanaimo	64,702
City of Vancouver	1,574,993
Civic Legal LLP	79,686
Clark Wilson LLP	32,002
Cleantech Service Group Ltd	40,523
Cleartech Industries Inc	321,188
Cloo Graphic Imaging Corporation	34,503
Cloud Software Group Inc	289,365
Cloverdale Paint Inc	144,866
CM Agility Consulting Ltd	33,820
Coast Salish Arts	76,500
Coastline (BC) Facility Services Ltd	29,910
Cobra Electric Services Ltd	2,279,379
Coencorp Consultant Corporation Inc	34,876
Coit Cleaning Services	43,130
Cold Fire Canada Ltd	53,780
Columbia Chrysler	84,239
Commander Warehouse Equipment Ltd	48,758
Commercial Lighting Products Ltd	46,886
Commercial Truck Equipment Co	90,581
CommunityLogiq Software Inc	26,750
Compugen Inc	426,078
Contemporary Office Interiors Ltd	690,944
Cool Air Rentals Ltd	42,044

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Core6 Environmental Ltd	180,505
Corix Utilities Inc	78,823
CUPE 394*	869,073
CUPE 718*	1,386,771
D Chouhan Trucking	52,378
Dafco Filtration Group Corp	59,560
DB Perks & Associates Ltd	149,574
Dell Canada Inc	145,909
Deloitte LLP	294,000
Denbow Transport Ltd	64,834
Dennis Dawson James Aitken LLP	64,608
Dentons Canada LLP	42,955
Dentons Canada LLP, In Trust	749,561
Dexterra Group Inc	160,731
DHI Water & Environment Inc	33,488
Dialog BC Architecture Engineering Interior Design Planning Inc	112,550
Diamond Head Consulting Ltd	50,019
Digi-Key Corp	48,129
Dillon Consulting	97,411
Dinesen Nurseries Ltd	68,970
DLA Piper (Canada) LLP	440,927
DLA Piper (Canada) LLP, In Trust	87,840,988
Donald Luxton & Associates Inc	42,275
Door Ace Your Garage Door & Gates Co Ltd	143,877
Dorset Realty Group	739,911
Dorset Realty Group Canada Ltd, In Trust	180,095
Double R Rentals Ltd	217,824
Douglas Lake Equipment Ltd	59,770
Dragonetti Group Public Works Training	56,852
Dudchenko, Kyrylo	81,307
Dueck Chevrolet Buick Cadillac GMC Ltd	25,007
Dyna Engineering Ltd	55,358
Dynamic Facility Services Ltd	335,466
E B Horsman & Son Ltd	38,978
E. Lees & Associates Consulting Ltd	57,803
Eagle West Crane & Rigging Inc	99,433
Earthcam Inc	25,582
East Richmond Nurseries Inc	78,772
EBB Environmental Consulting Inc	143,345
Eclipsys Solutions Inc	609,338
Econolite Canada Inc	293,648

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Ecotainer Sales Inc	163,568
Ecowaste Industries Ltd	618,140
ECS Electrical Cable Supply Ltd	140,722
Edifice Construction Inc	1,374,802
Elander Inspections Ltd	59,965
Elite Fire Protection Ltd	462,842
Elite Tents & Events (2019) Ltd	59,235
EMCO Corporation	91,357
Emelle's Catering Ltd	47,957
Emergency Communications for BC (E-Comm)	7,564,564
Enersys Canada Inc	36,475
Engo Equipment Sales Inc	1,047,198
Enterprise Paper Co Ltd	66,326
Entity Mechanical Ltd	392,550
Entro Communications Inc	46,618
Entuitive Corporation	37,519
EPI Ecoplan International Inc	71,856
Esri Canada Ltd	346,451
Everbridge Inc	60,372
EXP Services Inc	44,308
Extreme Glass Ltd	41,936
Family Services of Greater Vancouver	50,408
Faster Asset Solutions	26,609
Federation of Canadian Municipalities	104,996
Finning (Canada)	390,194
Fireball Excavating & Transport Inc	319,030
First Light Energy Solutions Ltd	30,720
Flir Unmanned Aerial Systems ULC	62,847
Flocor Inc	938,618
Flowsystems Distribution Inc	1,430,127
Foreseeson Technology Inc	166,525
FortisBC	803,343
Fortress Fencing Inc	131,507
Fountain Tire Ltd	119,040
Fraser River Pile and Dredge Ltd	175,275
Fraser Valley Aggregates (2014) Ltd	28,000
Fraser Valley Equipment Ltd	34,587
Fraser Valley Refrigeration Ltd	83,261
Fred Surridge Ltd	1,190,890
Frontier Power Products ULC	206,378
G B Bobcat Service	248,340

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Gardaworld Cash Services Canada Corp	45,432
Gargoyle Protective Services	34,436
Garnett Wilson Realty Advisors Ltd	61,525
GB Paving Ltd	661,395
GE Vernova	28,681
GFL Environmental Inc	3,739,255
GHD Digital (Canada) Ltd	31,596
GHD Ltd	35,530
Gibson Waterworks Supply Inc	32,874
Ginco Consulting Ltd	60,370
Glacier Media Group	33,919
Gladiuk Contracting Ltd	371,819
Glasshouse Systems Inc	223,789
Global Industrial Canada Inc	40,442
Global Rental Canada ULC	258,093
Goodyear Canada Inc	156,030
Goss, Krista-Marie	25,979
Grainger Canada	78,349
Granicus LLC	132,685
Green Admiral Nature Restoration	159,570
Green Shield Health Inc	99,773
Greenpoint Asbestos Remediation Services Ltd	25,107
Greenpower Motor Company Inc	128,876
Gregg Distributors Ltd	384,870
Grimco Canada Inc	27,655
Groundwater Technology Inc	1,338,750
GS Bhullar Trucking	28,630
Guardteck Security Corp	60,419
Guillevin International Inc	339,043
Habitat Systems Inc	82,036
Hajdo Forbes, Andrea	58,843
Hanscomb Ltd	52,030
Hapa Landscape Architecture Collaborative Inc	30,884
Happy Cities Studio Inc	45,848
Harris & Company LLP	92,130
HCL Canada Inc	111,377
HDR Architecture Associates Inc	663,993
Heatherbrae Builders Co Ltd	7,330,166
Heidelberg Materials Canada Ltd	180,221
Heritage Office Furnishings Ltd	487,331
Hexcel Construction Ltd	4,061,220

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Holaco Construction Ltd	1,251,796
Holland Imports Inc	41,652
Hooker Craig Lum Group Ltd	40,350
Hootsuite Inc	26,255
Horizon Landscape Contractors Inc	76,379
Horseshoe Star Holdings Ltd	59,170
HR Path Canada Inc	49,231
HUB Cycling	169,616
HUB Surface Systems West Inc	40,991
Huks Industries Corp	27,124
Hunter McCorquodale	71,626
Hybrid Audio Visual Inc	78,931
iA Private Wealth Inc	27,558
ICONIX Waterworks LP	190,292
Icsclean Supplies Ltd	38,957
Ideaspace Consulting Inc	29,893
IDRS Inc	122,793
Ignite Management Services Ltd	95,000
Image Sign & Lighting Ltd	76,794
Imperial Dade Canada Inc	42,570
Imperial Parking Canada Corporation	103,884
Infor Canada Ltd	155,819
Infrastruct Municipal Services Ltd	27,184
Inland Kenworth	66,539
Interprovincial Traffic Service Ltd	262,145
iON United Inc	146,362
Iredale Architecture Inc	101,289
ISL Engineering and Land Services Ltd	96,105
Island Key Computer Ltd	98,980
J & T Sports	45,514
Jack Cewe Construction Ltd	727,654
Jarislowsky Fraser Ltd	90,000
JK49 City Consulting Services	162,280
Jordair Compressors Inc	54,244
JSP Enterprises Canada Ltd	112,126
Kal Tire	25,570
Kanga Roofing Inc	118,230
Kasian Architecture Interior Design and Planning Ltd	138,615
Kei Space Design Ltd	30,151
Kendrick Equipment (2003) Ltd	27,034
Kennedy Landscaping Ltd	30,906

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Kern BSG Management Ltd	567,363
Kerr Wood Leidal Associates Ltd	642,448
Keystone Environmental Ltd	61,431
Kifinti Solutions Inc	201,099
Kinsol Timber Systems Ltd	73,836
KMS Tools and Equipment Ltd	62,016
Konecranes Canada Inc	61,577
KPMG LLP	428,597
Kronos Canadian Systems Inc	367,957
Kutny's Richmond Soils	66,054
Kwela Leadership & Talent Management Inc	33,505
Laird Plastics Canada Inc	30,221
Lamar Companies	34,358
Land Title & Survey Authority of BC	26,995
Lanesafe Traffic Control Ltd	906,475
Latoplast Ltd	42,771
Lauze Enterprises Ltd	25,000
Layfield Canada Ltd	99,470
Layfield Flexible Films Ltd	94,543
Legacy Environmental Ltd	37,844
Lenovo (Canada) Inc	28,239
Levelup Planning Collaborative Inc	73,076
Levio Conseils Inc	56,250
Lidstone & Company Law Corp	54,580
Lifesaving Society of BC	80,769
Linde Canada Inc	108,053
LIT Aquatics Ltd	427,722
Livingston International Inc	26,315
Long View Systems Corp	390,331
Lordco Parts Ltd	240,116
Macaulay Trucking Ltd	327,955
Mainland Construction Materials ULC	1,271,557
Mainland Ford Ltd	563,454
Mainroad Maintenance Products LP	118,238
Mallen Gowing Berzins Architecture Inc	400,554
Marine Roofing Repair & Maintenance Service (2003) Ltd	258,836
Mastech Infotrellis Digital Ltd	66,195
Matson Peck & Topliss	26,860
Maven Consulting Ltd	75,803
Maydanyk Trucking Ltd	116,337
McElhanney Consulting Services Ltd	1,204,392

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Mckinney Bulldozing Ltd	31,000
McRae's Environmental Services Ltd	2,632,857
Medteq Solutions CA Ltd	56,794
Meltwater News Canada Inc	27,349
Memory Express Inc	31,811
Meraki IT Consulting Inc	196,630
Mercer (Canada) Ltd	28,260
Metro Motors Ltd	152,609
Metro Vancouver Regional District*	114,199,197
Mickelson Consulting Inc	177,445
Microsoft Canada Inc	33,516
Mills Printing & Stationery Co Ltd	60,623
Min, Ines	70,588
Minister of Finance*	220,328,219
Minoru Seniors Society	58,968
Miovision Technologies Incorporated	32,443
Mitacs Inc	52,500
MIZA Architects Inc	38,989
Monashee Racks Canada	30,600
Multivista Construction Documentation ULC	36,434
Mundie Trucking Ltd	142,602
Municipal Finance Authority of BC*	42,699
Municipal Insurance Association of BC	1,264,802
Municipal Pension Plan*	33,076,292
myHSA Ltd	822,000
NAPA Auto Parts	106,538
Navis Marine Insurance Brokers	33,596
Nearmap US, Inc	68,420
Neptune Technology Group Canada Co	164,118
New Line Products Ltd	34,839
Northern Building Supply Ltd	29,366
Nova Pole International Inc	74,868
Novamodus Solutions Inc	76,200
Nutech Facility Services Ltd	99,416
Nutrien Ag Solutions Inc	107,250
Oakcreek Golf & Turf Inc	47,044
Olthuis van Ert	155,525
Omicron Canada Inc	234,918
Onix Networking Canada Inc	50,450
Open Text Corporation	273,691
OpenRoad Toyota Richmond	170,061

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Optiv Canada Inc	303,810
Oracle Canada ULC	815,942
P D Trucking Ltd	175,421
Pacific Blue Cross*	8,703,578
Pacific Cutting & Coring Ltd	283,496
Pacific Flow Control Ltd	129,200
Pacific Mattress Recycling Inc	358,115
Pacific Net & Twine Ltd	33,773
Par Bhullar Trucking Ltd	68,082
Parsons Inc	93,164
Paul Sahota Trucking	212,484
PCL Constructors Westcoast Inc	2,401,950
Pedal Foundation	32,222
Perfectmind Inc	215,605
Performance Objects Inc	36,166
Peterbilt Pacific Inc	114,583
Peterson Commercial Property Management	227,584
Petit Architect Design for Kids	43,714
Petro-Canada Lubricants Inc	27,897
Phoenix Truck & Crane Services Ltd	44,656
Pinchin Ltd	25,610
Ping Identity Corporation	198,663
PitneyWorks	120,000
PJB Mechanical Plumbing, Heating & Cooling Ltd	254,013
Plan Group Inc	93,904
Platinum Professional Claims Services Ltd	30,860
Potus Consulting Inc	160,000
Power-West Industries Ltd	65,740
PrairieCoast Equipment Inc	106,803
PRE Labs Inc	32,984
Pricewaterhousecoopers LLP	437,408
Profire Emergency Equipment Inc	47,606
Progressive Housing Society	425,082
Province of BC	64,265
PSE Equipment Ltd	94,367
PSL Par's Services Ltd	65,800
Puma Utility Monitoring Inc	33,795
Purtech Service Group Inc	31,360
PW Trenchless Construction Inc	1,642,027
PWL Partnership Landscape Architects Inc	143,343
Qualichem Industrial Products Ltd	324,894

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
R F Binnie and Associates Ltd	547,637
Raybern Erectors Ltd	28,559
Raymond James Ltd	64,507
Receiver General for Canada (RCMP)	80,485,297
Receiver General for Canada*	111,675
Rexel Canada Electrical Inc	110,085
RGC Trucking & Excavating Ltd	82,246
Richelieu Hardware Ltd	42,628
Richmond Agricultural & Industrial Society	28,251
Richmond Air Sweep Enterprises 1986 Inc	36,579
Richmond Art Gallery Association	66,744
Richmond Building Supplies Co Ltd	121,550
Richmond Caring Place Society	1,300,000
Richmond Firefighter Association RFFA Local 1286*	831,292
Richmond Fitness & Wellness Association	31,119
Richmond Hotel Association*	1,030,925
Richmond Museum Society	42,179
Richmond Music School Society	32,146
Richmond Pest Management Inc	26,457
Richmond Potters' Club	60,670
Richmond School District No. 38*	301,048
Richmond Tourism Association*	6,346,786
Richvan Holdings Ltd	104,095
Ricoh Canada Inc	31,638
Rissling Services Ltd	36,933
River White Homes Ltd	2,120,337
Riverside Recycling Ltd	332,018
Roadway Traffic Products Ltd	135,745
Rogers Wireless Inc	62,651
Rollins Machinery Ltd	633,272
Rona Inc	53,859
Roper Greyell LLP	131,894
Rose Security Services Inc	101,393
Routeware Canada Inc	25,690
Royal Roads University	30,000
Rusty's Auto Towing Ltd	55,623
S.I. Systems Partnership	186,090
Sabre Rentals Ltd	64,618
Safe & Sound Security Systems Ltd	320,157
Safe Software Inc	26,750

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Sandhu, Dalip	691,809
Savatree Canada Inc	140,674
Savioz Design Inc	68,254
Scott Construction Ltd	23,799,042
Scott Construction Management Ltd	234,159
Scott DB Services Ltd	2,341,366
Scott Special Projects Ltd	3,905,289
Searidge Ventures Ltd	28,600
Secure Energy Corp	69,365
Selectron Technologies Inc	25,342
Shaw Cablesystems GP	27,729
Shelley Automation Ltd	35,580
Sheraton Vancouver Airport Hotel	43,405
Sierra Waste Services Ltd	11,556,153
Siteimprove Inc	29,883
SLD Supporting Learning and Development Consulting Inc	49,850
Slip Tube Enterprises Ltd	62,064
Smartreview Inc	83,144
Social Pinpoint Software Inc	30,919
Softchoice LP	69,553
Solid Caddgroup Inc	33,856
South Arm Excavating Ltd	362,389
Specimen Trees Wholesale Nurseries Ltd	28,407
Stan's Transmission Centre Ltd	37,131
Stantec Consulting Ltd	113,487
Staples Canada ULC	228,739
Stellar Power & Control Solutions Inc	67,793
Sterling Sentinel Solutions Inc	33,902
Steveston Harbour Authority	2,117,487
Steveston Historical Society	50,031
Stewart Brothers Nurseries Ltd	61,215
Stormtec Water Management Inc	54,060
Stryker Canada ULC	251,809
Summit Valve and Controls	34,760
Sunbelt Rentals of Canada Inc	122,205
Suncor Energy Products Partnership	2,219,113
Sunrise Washroom Rentals Ltd	76,661
Super Save Disposal Inc	104,780
Super Save Toilet Rentals Inc	29,049

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Superior Asphalt Paving Ltd	147,464
Superior Propane Inc	74,971
Tacel Ltd	358,245
Talbot Marketing	51,284
TEC Floor Coverings Ltd	36,207
Technical Safety BC	62,226
Telus Communications Inc	797,825
The AME Consulting Group Ltd	56,794
The Bank of Nova Scotia	231,071
The Driving Force Inc	105,438
The Gordian Group, Inc	90,557
The Gourmet Lunch Ladies Ltd	35,413
The Home Depot Inc	138,470
The Lawnmower Hospital	130,041
The Neutral Zone Coaching & Consulting Inc	35,850
Thibault Industries Ltd	30,181
Thomas Trucking LLC	223,543
Thomson Reuters Canada Ltd	35,365
Thurber Engineering Ltd	78,744
Tinbox Energy Software Inc	71,077
TK Graphics Inc	29,175
TKA+D Architecture + Design Inc	402,873
Tomko Sports Systems Inc	125,819
Total Power Ltd	55,969
Touchstone Family Association	621,703
Tower Fitness Equipment Services Inc	74,121
Trane Canada ULC	120,000
Translink (South Coast British Columbia)*	71,565,354
Truffles Fine Foods Ltd	169,721
Turning Point Housing Society	200,000
Turning Point Recovery Society	134,590
Twining, Short & Haakonson, Barristers	45,677
UBS Industries Ltd	25,445
Uline Canada Corporation	184,958
Ulmer Contracting Ltd	1,677,321
Unified Systems Inc	60,521
Union of BC Municipalities*	29,805
United Rentals of Canada Inc	122,337
Universal Coach Line Ltd	63,125
Universal Traffic (1611) Ltd	61,824

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Uno Digital Screen Press Ltd	27,570
Urban Systems Ltd	240,368
Valley Paint Product Ltd	42,337
Valmont West Coast Engineering Ltd	57,876
Vancouver Marina (1971) Ltd	44,995
Vanport Enterprises Ltd	561,626
Vecima Networks Inc	246,426
Vega Instruments Canada Ltd	46,720
Vertiv Canada ULC	38,592
VFA Canada Corporation	53,649
Viking-Cives Ltd	544,104
Vimar Equipment Ltd	218,532
Walker, Aubrey	32,949
Walker's Gradall Services Ltd	228,879
WCS Waste Control Services Inc	29,589
Wesco Distribution Canada LP	158,778
West Coast Elevator Ltd	141,235
Westburne	284,813
Westcan Auto Parts Ltd	33,217
Westcoast Drainage & Contracting Ltd	159,248
Western Oil Services Ltd	36,017
Western Weed Control Ltd	118,200
Westerra Equipment LP	29,472
Westview Sales Ltd	265,623
WFR Wholesale Fire & Rescue Ltd	367,423
White Cap Supply Canada Inc	165,219
Wilcor Industries Inc	31,048
Willscot Mobile Mini Inc	28,374
Wolseley Industrial Canada Inc	30,747
Wong's Greenhouse & Nursery	41,741
Work Truck West	46,771
WorkSafe BC	7,511,278
WSP Canada Inc	496,774
Wurth Canada Ltd	45,147
X10 Technologies Inc	28,339
Xerox Canada Ltd	203,874

Schedule of Payments to Suppliers for Goods and Services in Excess of \$25,000 for 2025

Supplier Name	Payment Amount
Xylem Canada LP	366,134
Young Anderson Barristers & Solicitors	711,881
Zeemac Vehicle Lease Ltd	150,990
Zhou, Linfeng	40,314
Zuma Lift Service Inc	57,887
Payments Over \$25,000	905,714,696
Payment Under \$25,000	9,070,976
Total Payments	\$ 914,785,672

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 expenses shown in the consolidated financial statements due to 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 to and 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.

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2025

Section 7

Organization	Payment Amount
A.R. Macneill Secondary PAC	\$ 934
Air Cadet League of Canada	760
Asian Canadian Basketball Association	3,782
Aspire Richmond	17,200
Atira Women's Resource Society	13,010
BC Pets and Friends	2,000
Belleza, Richard	500
Beth Tikvah Congregation and Centre	1,107
Big Brothers of Greater Vancouver	6,150
Big Sisters of BC Lower Mainland	6,000
Canada Chinese Performing Arts Society	4,500
Canadian Rock Paintings Association	947
Canadian YC Chinese Orchestra	7,000
Casa Meshiko Cultural Society	598
Chabad Richmond	1,094
Chan, Betty	480
Cheng, Desmond	500
Cheng, Michelle	500
Chimo Community Services	52,317
Chinese Cultural Centre of Greater Vancouver	667
Christian Addictions Recovery Ministries	2,500
Chu, Bill	440
Church on Five	110,000
Cinevolution Media Arts Society	10,000
Community Arts Council of Richmond	8,650
Community Mental Wellness Association	13,059
Connections Community Services Society	14,334
Daniel Woodward Elementary PAC	805
Dann, Bryce	500
Daum, Aniela	760
Dhari, Neetu	500
Diefenbaker Elementary School	2,042
Direct Theatre Collective Society	4,500
Dolotallas, Amy	500
Dolphin Basketball Association	774
East Richmond Community Association	7,736
Familogue Education Society	1,094
Family Services of Greater Vancouver	51,166

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2025

Section 7

Organization	Payment Amount
Feng, Qirong	500
Fraserview Mennonite Brethren Church	5,000
Garden City Conservation Society	1,992
General Currie Elementary School PAC	1,027
Green Teams of Canada	2,258
Greenseeds Music Society	2,100
Gulf of Georgia Cannery Society	1,147
Hamilton Community Association	15,787
Immigrant Link Centre Society	10,000
Islamic Art of BC	1,187
J.N. Burnett Secondary School PAC	1,227
Kajaks Track & Field Club	2,987
Kidsport - Richmond Chapter	24,000
Kwantlen St. Farmers Market Society	8,352
Latincoover Cultural & Business Society	3,000
Lieu, Justin	500
Limantoro, Adrian	500
Little Wings Day Care Centre Society	4,294
Loh, Charlene	500
London Heritage Farm Society	1,001
Louie, Jinny	500
MacInnes, Faye	500
Marchant, Alan	500
Matheson, Donna	500
Milaire, Paul	500
Minoru Seniors Society	5,708
Mission Possible Compassionate Ministries Society	10,000
Nations Cup Soccer Society	3,000
Nature Kids BC	2,008
Pacific Wave Artistic Swim Club	3,000
Pathways Clubhouse	36,657
Peace Mennonite Church	7,500
Pian Pian Dancing Society	787
Qian, Rachel	433
Rabbitats Rescue Society	1,983

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2025

Section 7

Organization	Payment Amount
Richmond 55+ers Wellness and Fitness Society	1,174
Richmond Addiction Services Society	200,000
Richmond Agricultural & Industrial Society	6,881
Richmond Art Gallery Association	6,107
Richmond Arts Coalition	10,000
Richmond Baptist Church	1,121
Richmond Bayanihan Society of BC	759
Richmond Cares Richmond Gives	54,961
Richmond Carvers Society	947
Richmond Centre for Disability	204,005
Richmond City Centre Community Centre	48,311
Richmond Community Band Society	5,400
Richmond Community Orchestra & Chorus	9,000
Richmond Cosom Floor Hockey Association	1,380
Richmond Delta Youth Orchestra	10,000
Richmond Family Place Society	43,490
Richmond Garden Club	2,142
Richmond Gateway Theatre Society	1,519,882
Richmond Improv Theatre Society	10,000
Richmond Jewish Day School	6,214
Richmond Mental Health Consumer and Friends Society	7,073
Richmond Minor Football League	1,041
Richmond Multicultural Community Services Society	21,391
Richmond Museum Society	3,000
Richmond Music School Society	10,000
Richmond Nature Park Society	5,125
Richmond Poverty Reduction Coalition	7,396
Richmond Presbyterian Church	7,500
Richmond Secondary School	934
Richmond Senior Mutual Aid Society	634
Richmond Singers	8,650
Richmond Therapeutic Riding Association	69,053
Richmond Winter Club	1,147
Richmond Women's Resource Centre	31,558
Richmond Youth Choral Society	6,539

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2025

Section 7

Organization	Payment Amount
Riesterer, Linda	490
Scouts Canada - 10th Richmond Sea Scouts	2,060
Se, Miranda	500
Sea Island Community Association	6,372
Society for Youth Empowerment and Strength	2,552
South Arm Community Association	1,054
Spul'u'Kwuks Elementary School PAC	1,094
St. Alban's Anglican Church	65,894
St. Joseph The Worker Parish	7,500
Steveston Community Society	41,402
Steveston Historical Society	5,960
Steveston Society of Children's Centres	2,926
Storey, Anne	200
Textile Arts Guild of Richmond	1,300
Tham, Jennifer	500
The Chop Theatre Society	5,000
The Heart of Richmond AIDS Society	14,183
The Kehila Society of Richmond	7,500
The Richmond Sports Council	8,000
The Salvation Army	20,000
The Sharing Farm Society	40,257
Thompson Community Association	3,166
Tian, Sue	427
To, Tuan	500
Tomekichi Homma Elementary School	1,305
Tomekichi Homma Elementary School PAC	947
Tu, Diem	500
Tweedlie, Lynn	500
Tzu Chi Foundation of Canada	854
Ung, Madeline	500
University of British Columbia	15,000
Urban Bounty	10,726
Vancouver Cantonese Opera	4,500
Vaughan, Chelsea	330
W.D. Ferris Elementary School PAC	974
Wang, Sam	500
West Richmond Community Association	2,369
Wong, Fay	500

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2025

Section 7

Organization	Payment Amount
Wong, Michelle	500
Wong, Raf	500
Zhang, Rong	500
Total Payments	\$ 3,112,997