



COUNCIL REPORT

Report Date: March 24, 2025
Contact: Greg Krueger
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VanRIMS No.: 08-2000-20
Meeting Date: April 16, 2025
[Submit comments to Council](#)

TO: Standing Committee on City Finance and Services
FROM: General Manager of Finance and Supply Chain Management
SUBJECT: 2024 Statement of Financial Information

Recommendations

- A. THAT Council approve the 2024 Statement of Financial Information for filing with the Ministry of Housing and Municipal Affairs pursuant to the Financial Information Act.
- B. THAT Council receive for information the portion of the 2024 Statement of Financial Information which represents the report of the City's auditors on the 2024 financial statements of the City pursuant to Section 231 of the *Vancouver Charter*.
- C. THAT Council receive for consideration the portion of the 2024 Statement of Financial Information as it pertains to the remuneration and expenses of Council members pursuant to Section 196A of the *Vancouver Charter*.

Purpose and Executive Summary

The Financial Information Act (FIA) requires municipalities to prepare a Statement of Financial Information (SOFI) to be filed with the Ministry of Housing and Municipal Affairs. The detailed requirements for a SOFI are set out in the Financial Information Regulation ("FIR") enacted pursuant to the FIA. The 2024 SOFI has been prepared in accordance with the FIR and has been approved by the Director of Finance as required by the FIR.

Section 231 requires the City's external auditors to report on the financial statements to Council by April 30 of the following year.

Section 196A of the *Vancouver Charter* requires:

1. At least once a year, Council must have prepared a report separately listing for each Council member by name:
 - i. The total amount of remuneration paid to the Council member

- ii. The total amount of expense payments made under section 196
2. The report must be considered by Council at a Council meeting that is open to the public and a copy of the report must be made available for public inspection at City Hall during its regular office hours from the date when it is considered by Council until one year after that date.

Council Authority/Previous Decisions

There is no applicable Council authority or previous decisions relevant to this report.

City Manager's Comments

The City Manager concurs with the foregoing recommendations.

Context and Background

The 2024 SOFI contains the audited Annual Consolidated Financial Statements including the Independent Auditors Report and the following schedules:

- Schedules of Debts and Guarantee and Indemnity Agreements
- Schedule of Payments to Suppliers of Goods and Services – list of suppliers with payments over \$25,000
- Schedule of Remuneration and Expenses – list of employees earning over \$75,000
- Remuneration and expenses paid to Council and Board members.

It should be noted that the list of payments to suppliers reported in SOFI includes some items that do not go through the traditional competitive procurement processes at the City and are not reported in the City's annual procurement report. These types of payments include items such as real estate acquisitions and the purchase of water from Metro Vancouver.

Discussion

The SOFI has been prepared in accordance with the FIA and the Annual Consolidated Financial Statements have been prepared in accordance with the Public Sector Accounting Board standards. The SOFI incorporates the Independent Auditors Report and includes a statement on the remuneration and expenses of Council members. Accordingly, the approval of the SOFI is recommended by the Director of Finance and such approval and receipt for information and consideration by Council will satisfy the City's legal obligations with respect to its financial reporting requirements for 2024 under the Vancouver Charter and the FIA.

Financial Implications

There are no financial implications associated with this report's recommendations.

Legal Implications

There are no legal implications associated with this report's recommendations.

* * * * *

2024

Statement of Financial Information

For the fiscal year
ended December 31, 2024

British Columbia, Canada





CITY OF VANCOUVER
INCLUDING BOARDS AND COMMISSIONS
BRITISH COLUMBIA

STATEMENT OF FINANCIAL INFORMATION

DECEMBER 31, 2024

- FINANCIAL STATEMENTS
- SCHEDULE OF DEBTS
- SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
- SCHEDULE OF REMUNERATION AND EXPENSES
- SCHEDULE OF SUPPLIERS FOR GOODS AND SERVICES

Published pursuant to the Financial Information Regulations under the
Financial Information Act of British Columbia

CITY OF VANCOUVER
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*.

A handwritten signature in black ink, appearing to read "G. Krueger", with a stylized, cursive script.

Greg Krueger, CPA, CA
Associate Director, Financial Reporting
March 24, 2025

CITY OF VANCOUVER

DIRECTOR OF FINANCE REPORT

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

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

The City's Internal Audit Division has the responsibility for assessing the internal control environment of the City and making observations and recommendations on the effectiveness of management systems and processes. The Internal Audit Division reports to the Internal Audit Management Team.

The External Auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the City's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The External Auditors present their audit findings to City Council.

On behalf of the City of Vancouver,



Greg Kreuger, CPA, CA

Associate Director, Financial Reporting

March 24, 2025

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CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

Prepared by the City of Vancouver Finance.

Front cover design and photos provided by City of Vancouver Civic Engagement and Communications.

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INTRODUCTION

GFOA AWARD

MAYOR & COUNCIL

ORGANIZATIONAL CHART

GFOA AWARD



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

City of Vancouver

British Columbia

For its Annual
Financial Report
for the Year Ended

December 31, 2023

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to City of Vancouver for its annual financial report for the fiscal year ended December 31, 2023. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

VANCOUVER CITY COUNCIL 2022-2026

City Council is made up of the Mayor and ten councillors who are elected at large for a four-year term.



MAYOR KEN SIM



REBECCA BLIGH



CHRISTINE BOYLE



ADRIANE CARR



LISA DOMINATO



PETE FRY



SARAH KIRBY-YUNG



MIKE KLASSEN



PETER MEISZNER



BRIAN MONTAGUE



LENNY ZHOU

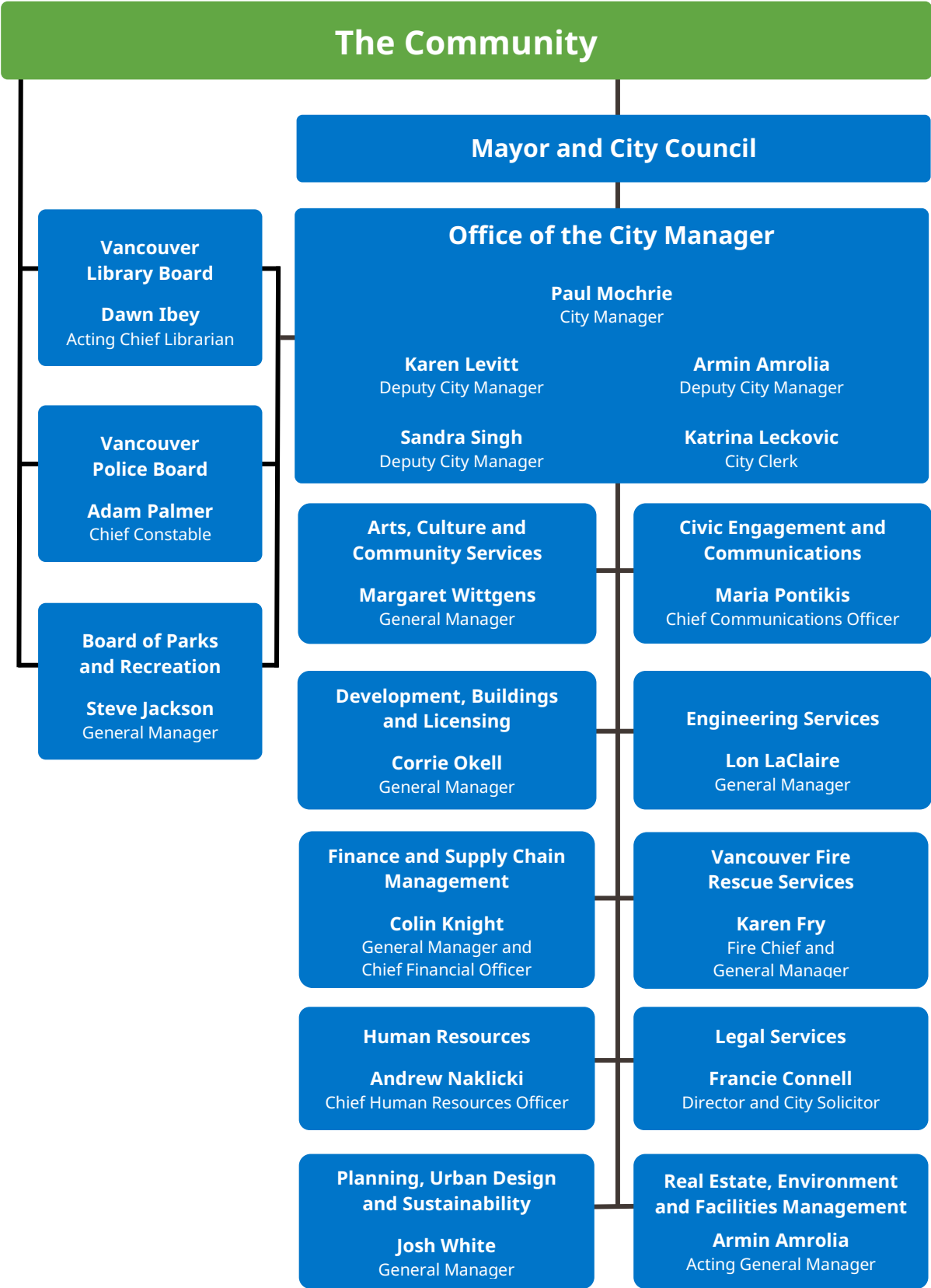
As of date of this report, March 24, 2025, there are two vacant councillor seats on council. The vacancies were created following the resignations of the following councillors:

- Councillor Christine Boyle, who resigned effective December 12, 2024.
- Councillor Adriane Carr, who resigned effective January 15, 2025.

A by-election to fill these vacancies is scheduled for April 5, 2025.

CITY OF VANCOUVER ORGANIZATIONAL CHART

The City of Vancouver’s organizational structure supports the community.



An aerial photograph of Vancouver, British Columbia, taken at sunset. The city's dense urban core is visible, with numerous high-rise buildings. The city is situated along the coast, with the water of the harbor in the foreground and the mountains in the background. A large, stylized, semi-transparent 'V' shape is overlaid on the right side of the image, with a gradient from dark blue to light orange. The text is positioned on the left side of the image, overlaid on the water and city. The text is white and bold, with the main title 'FINANCIAL SECTION' being the largest and most prominent.

FINANCIAL SECTION

REPORT OF THE DIRECTOR OF FINANCE

AUDITOR'S REPORT

CONSOLIDATED FINANCIAL STATEMENTS

SUPPLEMENTARY FINANCIAL INFORMATION

REPORT OF THE DIRECTOR OF FINANCE

March 24, 2025

Mayor K. Sim, Members of Council and Readers

It is our pleasure to submit the annual financial report for the City of Vancouver ("City") for the year ended December 31, 2024. The annual financial report provides an overview of the City's 2024 financial performance and includes the audited consolidated financial statements, Supplementary Financial Information and the Task Force for Climate-Related Financial Disclosures. The consolidated financial statements include the financial position and results of operations of the City including its Boards and City-controlled entities.

The City is primarily governed by the Vancouver Charter; a statute enacted by the Legislature of British Columbia. The Vancouver Charter establishes the City of Vancouver as a municipal corporation, provides for its basic structure and operation, and sets out the City's main powers and responsibilities, including elections, public works, real property taxation and land use planning. In order to meet its responsibility for accountability and transparency, management maintains accounting, budgeting and other internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, and that assets are properly accounted for and safeguarded.

Budgeting: City staff prepare annual operating and capital budgets for Council's approval, and Council also considers an updated five-year financial plan each year. The annual budgets align with and reflect the long-term vision and mission of the City, Council's priorities, the four-year capital plan, established strategies and plans, and emerging issues. Council approved the 2024 annual operating and capital budget on December 12, 2023.

Internal Control Framework: In 2021, Council established the Office of the Auditor General to add additional oversight to the City's performance management and efficiency of business processes. The created office enhances the City's existing accountability framework, which includes the City's existing Internal Audit division – responsible for performing financial audits to assess the effectiveness of internal controls and the Finance and Supply Chain Management department – responsible for developing financial policy and overseeing corporate functions including supply chain financial planning, accounting and treasury.

The preparation of the Consolidated Financial Statements is the responsibility of management and they have been prepared in accordance with Canadian Generally Accepted Accounting Principles as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. As required by the Vancouver Charter, the Statement of Financial Position and Statement of Operations must be audited by an appointed chartered professional accountant firm and a report must be made available to Council on or before the thirtieth day of April. The 2024 annual report is scheduled to be presented to Council on April 16, 2025.

The City's consolidated financial statements consist of:

- Consolidated Statement of Financial Position – summary of financial and non-financial assets, liabilities and accumulated surplus at year-end.
- Consolidated Statement of Operations – summary of revenues, expenses and annual surplus for the year.
- Consolidated Statement of Change in Net Financial Assets – summary of changes in financial assets and liabilities.
- Consolidated Statement of Cash Flows – summary of the sources and uses of cash in the year.

The Consolidated Financial Statements have been audited by the independent firm of KPMG LLP and their report precedes the financial statements.

REPORT OF THE DIRECTOR OF FINANCE

To ensure fiscal responsibility, the City adheres to a sustainable financial planning framework; which includes spending within our means, considering long-term implications of decisions, maintaining stable and predictable revenue stream, managing debt levels and building flexibility for emerging priorities and opportunities. The Mayor's Budget Taskforce report highlighted areas such as revenue generation, service improvements, innovation and capacity building across the organization, which are also in alignment with the City's sustainable financial planning framework. The Mayor's Budget Taskforce Implementation Oversight Committee has been actively working on the recommendations presented in the final report with progress made in enhancing budget and governance processes, introducing new performance metrics to better track and optimize resource use, and forging of strategic partnerships.

On January 1, 2024, the City adopted three Public Sector Accounting Standards (PSAS) and restated the 2023 figures to allow for year-over-year comparison. Additional information on the PSAS changes, including Public Private Partnerships (PS 3160), Revenue (PS 3400), and Purchased intangibles (PSG-8) is provided in the financial statements.

CONSOLIDATED FINANCIAL POSITION (\$Millions)

	2024	2023	Change
		(Restated - Note 2)	
Financial assets	\$ 4,598.7	\$ 4,259.5	\$ 339.2
Liabilities	3,108.9	2,986.6	122.3
Net financial assets	1,489.8	1,272.9	216.9
Non-financial assets	8,958.7	8,315.0	643.7
Accumulated surplus	\$ 10,448.5	\$ 9,587.9	\$ 860.6

The City's consolidated financial position captures the total assets and liabilities of entities controlled by the City of Vancouver as at December 31, 2024. The net financial assets, calculated as financial assets less liabilities, improved by \$217.0 million resulting in a net financial asset position of \$1,489.9 million (2023 - \$1,272.9 million) is primarily driven by revenue from developer contributions, empty homes tax revenue and senior government transfers received in advance of their intended use. A net financial asset position is an indicator of the funds available for future expenditures.

The City's non-financial assets increased in 2024 by \$643.7 million, bringing the total to \$9.0 billion (2023 - \$8.3 billion). The increase is the net result of tangible capital asset additions in the year less disposals and amortization expense.

The City's overall consolidated financial position, represented by accumulated surplus, improved by \$860.7 million in 2024 resulting in an ending balance of \$10.4 billion (2023 - \$9.6 billion). Accumulated surplus is primarily comprised of investment in tangible capital assets of \$7.7 billion (2023- \$7.1 billion), as well as reserve balances set aside for specific purposes of \$2.2 billion (2023 - \$2.0 billion) and fund balances of \$487.5 million (2023 - \$543.7 million).

CONSOLIDATED RESULTS OF OPERATIONS (\$Millions)

	2024 Budget	2024	2023
			(Restated - Note 2)
Revenues	\$ 2,593.7	\$ 3,164.3	\$ 2,615.7
Expenses	2,218.1	2,303.6	2,084.1
Annual surplus	\$ 375.6	\$ 860.7	\$ 531.6

The City's consolidated revenues exceeded expenses resulting in an annual surplus of \$860.7 million (2023 -\$531.6 million). It is important to note that an annual surplus, as presented in accordance with accounting standards, differs from an operating budget surplus. In many cases, an annual surplus is the result of revenues received earlier than

when the corresponding expenses occur, with these expenses recognized over a longer period of time (for example over the assets' economic useful life), such as capital investments in civic amenities, housing and infrastructures.

The annual surplus was primarily due to empty homes property tax revenue to be invested into affordable housing initiatives, investment income, developers' in-kind and cash contributions for future civic amenities and infrastructures, and utility fees. The majority of these amounts are restricted in their specific use.

YEAR OVER YEAR CHANGE

Consolidated revenues of \$3.2 billion (2023 - \$2.6 billion) increased by \$ 548.5 million over 2023 primarily due to increases in property taxes, investment income and offset by reduction in government transfers. Significant year over year changes in revenues include the following:

- Developer Contributions: \$333.3 million increase
- Property Taxes and Utilities: \$88.0 million increase from rate increases.
- Investment income: \$27.2 million increase due to favorable interest rate returns and optimizing investment portfolios.
- Utility Fees: \$42.0 million increase from higher rates and charges.
- Government Transfers: (\$41.7) million decrease, due to the one-time BC Government Growing Communities Fund received and recognized as revenue in 2023.

Consolidated expenses of \$2.3 billion (2023 - \$2.1 billion) increased by \$219.5 million over 2023 primarily due to increases in wages, salaries and benefits from inflationary pressures, and increase in operational expenses for program deliveries. The main year over year changes in expenses include the following:

- \$112.8 million increase in wages, salaries and benefits due to collective bargaining settlements, filling of vacancies, statutory fringe benefits increase and over-time due to vacancies and absenteeism.
- \$90.0 million increase in supplies, materials, equipment, and contracted services due to inflationary cost pressures, and increase in program deliveries.
- \$16.7 million increase in amortization of tangible capital assets and debt charges.

BUDGET VARIANCE

The budget information presented in these consolidated financial statements is based upon the combined 2024 operating and capital budgets of all the City's funds and controlled entities as approved by Council on December 12, 2023 and adjusted to comply with Canadian public sector accounting standards for inclusion in the Consolidated Statement of Operations.

Consolidated revenues of \$3.2 billion were higher than budgeted revenues by \$570.5 million, due primarily to Cost recoveries and donations, developer contributions and investment income. Significant budget to actual variances include the following:

- \$292.2 million higher than budgeted developer contributions due to phased community amenity, the developer contributions and development cost levies.
- \$92.6 million higher in investment income due to favorable interest rate returns and optimizing investment portfolios.
- \$122.8 million higher than budgeted cost recoveries and donations primarily due to School Board cost recovery, and other program recoveries.

Consolidated expenses totaled \$2.3 billion, which was \$85.5 million higher than budgeted. This variance was primarily due to salaries, wages and benefits.

In total, the City's annual consolidated surplus of \$860.6 million exceeded the budgeted annual surplus of \$375.6 by \$485.0 million. The annual consolidated surplus will be utilized and transferred to various reserves for debt repayments, restricted capital investments in affordable housing initiatives and community amenities, and continued investments in infrastructure assets to build a resilient City in a changing economic landscape.

TANGIBLE CAPITAL ASSETS (\$Millions)

Consolidated capital additions totalled \$ 879.1 million in 2024 (2023 – \$476.6 million) and are comprised of the following:

	2024
Land and improvements	\$ 220.1
Buildings and leasehold improvements	194.9
Vehicles and other equipment	65.6
Computer systems	28.9
Infrastructure	
Streets and structures	108.1
Water system	42.0
Sewer system	119.8
Assets under construction	99.7
	\$ 879.1

Infrastructure replacement and improvements of \$369.6 million were added in 2024. Land and improvement additions include \$98.8 million in road dedications, \$26.0 million in properties acquired for social housing. Building additions include \$49.5 million contributed for affordable housing. Other building additions were constructed for affordable housing and community amenities. Vehicle and other equipment additions primarily consisted of light duty trucks and heavy trucks. PNE rides and site improvements of \$20.7 million were also included in the equipment category. Computer system includes end of life replacement and additions of hardware of \$25.2 million and software applications of \$3.7 million.

DEBT (\$Millions)

During the year, the City issued \$125.0 million of debt and repaid \$111.3 million of debt resulting in a total outstanding debt of \$1,015.5 million. At the end of 2024, the City has sinking fund debt reserves of \$383.2 million for future repayments.

	2024	2023	Change
Long term debt	\$ 1,015.5	\$ 997.5	\$ 18.0
Less: Sinking fund reserves	(383.2)	(390.0)	6.8
Net long term debt	\$ 632.3	\$ 607.5	\$ 24.8

As part of the 2023-2026 Capital Plan, the City of Vancouver electorate had approved borrowing of up to \$735.0 million; \$495.0 million for the maintenance and replacement of existing and construction of new streets, parks and facilities infrastructure and \$240.0 million for sewer and neighborhood energy capital expenditures. The overall outstanding borrowing authority at the end of 2024 was \$274.0 million.

RESERVES

Under legislative or Council authority, the City has established a number of specific purpose reserves, in addition to the sinking fund debt repayment reserve. At the end of 2024, these specific purpose reserves totalled \$2,196.3 million, a net increase of \$236.0 million over 2023. These increases were driven primarily by an increase in the Future Capital reserves and these amounts are committed for future housing projects and community amenities.

The City reserves are grouped into five main categories reflecting the purpose of the reserve, and highlights of the major changes in the year are as follows:

Financial Stabilization – provides for mitigation of risks to the City's financial stability and a buffer for impacts of unplanned events, unforeseen emergencies and short-term relief from revenue fluctuations.

- The General Revenue Stabilization Reserve provides for operating contingency funds for events such as catastrophic events, environmental hazards, extraordinary public safety situations, economic downturns, unforeseen changes in revenues, and other emerging risks and commitments. Due to the COVID-19 pandemic, the City has utilized this reserve to offset the financial impact of the revenue shortfall in both 2020 and 2021, with replenishment starting in 2022. At the end of 2024, the balance in the reserve was \$212.9 million of which \$50.8 million was set aside for emerging risks and other commitments. This leaves the City with \$162.1 million of uncommitted reserve balance or 8.8% of non-utility budgeted revenue compared to the Government Finance Officers Association's recommended target of 16%.
- The Solid Waste Capital Reserve is being accumulated to fund closure and post-closure costs at the City's landfill. With the adoption of PS 3280 Asset Retirement Obligations in 2023 (note 12), the landfill liability obligation is estimated at \$141.6 million for the full closure and post-closure costs, compared to the reserve balance of \$89.2 million.

Asset Management – provides for renewal, replacement and major maintenance of tangible capital assets.

- The Plant and Equipment Reserves which fund the long-term equipment replacement plan increased by \$3.3 million to \$76.7 million. The reserves are primarily funded by internal equipment charges provided in the Operating and Capital Budgets and proceeds from equipment disposals.

Future Capital – provides for new capital asset additions to address City growth.

- The Affordable Housing Reserves increased by a net amount of \$32.9 million to \$340.1 million, due primarily to Empty Homes Tax revenues committed to planned affordable housing initiatives.
- Community Amenity Reserve increased by net \$90.5 million with receipt of \$174.9 million primarily due to developers' contributions, and provincial government transfers for childcare amenities and the Growing Communities grant for infrastructure projects to support community growth. Expenditures of \$84.4 million for capital projects brought the year-end Community Amenities Reserve balance to \$718.5 million.
- Capital Facilities and Infrastructure Reserves hold funds for future streets and transit infrastructure and building projects. The Capital Facilities and Infrastructure Reserves increased by \$90.8 million to \$271.6 million, due primarily to a transfer of \$111.2 million from Revenue Fund and \$4.0 million from Gas Tax funding less expenditures for capital projects.

Special Revenue and Programs – holds funds received from external sources or designated for specific purposes.

- A net transfer of \$33.2 million comprises of transfers for insurance, public art, and social and cultural reserves. The balance for Special Revenue and Programs increased to \$226.6 million.

Future Debt Repayment – for future debt repayments

- A net transfer of \$17.1 million to was used to pay down debt which decreased the Future Debt Repayment Reserves with a balance of \$50.9 million.

CLIMATE-RELATED FINANCIAL DISCLOSURES

The City is continuing its commitment to support the voluntary recommendations of the Task Force for Climate-Related Financial Disclosures (TCFD) by including climate-related financial disclosures in its annual financial report. This disclosure describes the City's governance, strategy, risk, management and metrics and targets related to climate adaptation and will evolve as both the field of climate-risk disclosure and the City's climate change planning and response matures. The disclosure can be found immediately following the audited financial statements.

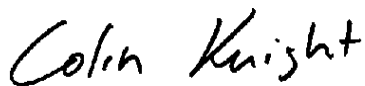
SUMMARY

The City's consolidated financial position is healthy and stable. The City's strong financial standing in 2024 is further evidenced by recent updates to its credit ratings. S&P Global Ratings reaffirmed the City's AAA rating in February 2025, while Moody's Investors Service reaffirmed its Aaa rating in April 2024, both with stable outlooks. These top-tier ratings reflect the agencies' assessments of the City's robust governance, experienced financial management team, consistent positive fiscal outcomes, high liquidity levels, strong economy and budget performance, and favorable debt affordability. Strong credit ratings provide the City with the opportunity to borrow at more favourable interest rates.

As Canada plan and mitigate the impacts of American tariffs, the City will continue to closely monitor the evolving situation, supporting provincial and federal government strategies where possible. The City remains committed to strengthening the local economy and supporting businesses during this period of uncertainty. With a strong focus prudent financial management and discipline, the City adopts a balanced approach that emphasizes cost containment, minimizes significant tax and fee increases, and responsibly invests in essential infrastructure and amenities.

The City is dedicated to operating under the financial sustainability guiding principles while seeking opportunities to redefine Vancouver's role, operate with excellence, and invest in the future. Looking ahead, the City is dedicated to supporting Council in delivering on its [strategic priorities](#) to build a sustainable city where everyone can live, work and thrive. It will continue to work closely with senior governments and other partners to address complex multijurisdictional challenges related to attainable housing, homelessness, climate emergency and essential infrastructure and amenities to support community growth.

Respectfully submitted,



Colin Knight
General Manager, Finance & Supply Chain Management
Chief Financial Officer
Director of Finance



Greg Krueger, CPA, CA
Associate Director, Financial Reporting



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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councillors of the City of Vancouver

Report on the Audit of Financial Statements

Opinion

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

- the consolidated statement of financial position as at December 31, 2024
- the consolidated statement of operations for the year then ended
- the consolidated statement of change 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, 2024, and its consolidated results of operations, its consolidated change 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2023 has been restated.

Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2024, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2023. In our opinion, such adjustments are appropriate and have been properly applied.

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.

Report on Other Legal and Regulatory Requirements

As required by the Vancouver Charter, we report that, in our opinion, the accounting policies applied in preparing and presenting financial statements in accordance with Canadian public sector accounting standards have been applied, after giving retrospective effect to the change in accounting policy as explained in note 2 to these financial statements, on a basis consistent with that of the preceding period.

Chartered Professional Accountants
Vancouver, Canada
March 24, 2025

CITY OF VANCOUVER

Consolidated Statement of Financial Position

As at December 31 (\$'000s)

	2024	2023
		(Restated - Note 2)
Financial assets		
Cash and cash equivalents (Note 3)	\$ 661,130	\$ 807,147
Investments (Note 4)	3,458,303	3,106,277
Accounts receivables (Note 5)	477,358	344,085
Lease agreement receivables (Note 6)	1,950	1,950
	4,598,741	4,259,459
Liabilities		
Accounts payable and accrued liabilities (Note 7)	650,562	623,313
Deferred liabilities (Note 8)	108,998	103,516
Mortgage and loan agreement (Note 9)	12,489	9,456
Debt (Note 10)	1,015,481	997,497
Deferred revenue (Note 11)	1,076,545	1,015,287
Asset retirement obligations (Note 12)	244,814	237,534
	3,108,889	2,986,603
Net financial assets	1,489,852	1,272,856
Non-financial assets		
Inventory and prepaids	33,625	32,039
Tangible capital assets (Note 13)	8,925,037	8,282,985
	8,958,662	8,315,024
Accumulated surplus (Note 14)	\$ 10,448,514	\$ 9,587,880

Contractual rights, contingencies and commitments (Note 15)
See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER

Consolidated Statement of Operations

For the years ended December 31 (\$000s)

	2024 Budget (Note 17)	2024	2023 (Restated - Note 2)
Revenues			
Property taxes, penalties and interest (Notes 15(e) and (g))	\$ 1,259,454	\$ 1,271,706	\$ 1,183,722
Utility fees	424,573	425,996	384,044
Program fees	154,467	155,024	145,026
License and development fees	116,369	131,881	118,779
Parking	103,274	106,585	98,643
Government transfers (Note 19)	153,641	143,862	185,552
Cost recoveries and donations	21,744	144,495	104,840
Investment income	79,880	172,468	145,301
Rental, lease and other	69,069	95,138	78,859
Bylaw fines	23,201	23,437	23,515
Developer contributions (Note 5)	188,081	480,272	146,940
Gain on disposal of tangible capital assets and real property	-	13,414	482
	2,593,753	3,164,278	2,615,703
Expenses			
Utilities	406,608	416,446	364,670
General government	335,522	298,950	239,137
Police protection	447,443	474,767	430,270
Fire protection	186,293	201,574	183,026
Engineering	223,009	262,403	236,348
Planning and development	84,607	92,675	91,243
Parks and recreation	278,344	292,966	270,207
Arts, culture and community services	189,660	193,107	205,071
Library	66,659	70,756	64,155
	2,218,145	2,303,644	2,084,127
Annual surplus	375,608	860,634	531,576
Accumulated surplus (Note 14)			
Beginning of year, as previously reported	9,587,880	9,587,880	9,194,537
Adjustment on adoption of the revenue accounting standard (Note 2)	-	-	(138,233)
Beginning of year, as restated	9,587,880	9,587,880	9,056,304
End of year	\$ 9,963,488	\$ 10,448,514	\$ 9,587,880

See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER

Consolidated Statement of Change in Net Financial Assets

For the years ended December 31 (\$000s)

	2024 Budget (Note 17)	2024	2023 (Restated - Note 2)
Annual surplus	\$ 375,608	\$ 860,634	\$ 531,576
Acquisition of tangible capital assets	(672,937)	(681,726)	(443,199)
Contributed tangible capital assets	-	(197,397)	(33,423)
Amortization of tangible capital assets	217,275	227,348	218,661
(Gain)/ loss on disposal of tangible capital assets and real property	-	(8,956)	4,960
Proceeds on sale of tangible capital assets	-	18,679	482
	(455,662)	(642,052)	(252,519)
Change in inventory and prepaids	-	(1,586)	(841)
Change in net financial assets	(80,054)	216,996	278,216
Net financial assets			
Beginning of year, as previously reported	\$ 1,272,856	\$ 1,272,856	\$ 1,132,873
Adjustment on adoption of the revenue accounting standard (Note 2)	-	-	(138,233)
Beginning of year, as restated	1,272,856	1,272,856	994,640
End of year	\$ 1,192,802	\$ 1,489,852	\$ 1,272,856

See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER

Consolidated Statement of Cash Flows

For the years ended December 31 (\$000s)

	2024	2023
		(Restated - Note 2)
Cash provided by (used in):		
Operating Transactions		
Annual surplus	\$ 860,634	\$ 531,576
Items not involving cash		
Amortization on tangible capital assets	227,348	218,661
Accretion on asset retirement obligations and related receivable	2,170	2,661
Amortization of debt premium	(36)	(4,341)
Contributed tangible capital assets	(197,397)	(33,423)
Loss (Gain) on sale of tangible capital assets and real property	(8,956)	4,960
Recognition of deferred revenue	(299,663)	(118,835)
Change in non-cash items		
Other financial assets and liabilities	(102,034)	14,577
Change in deferred liabilities	5,482	2,179
Change in inventory and prepaids	(1,586)	(841)
	485,962	617,174
Financing Transactions		
Debt, mortgage and loan issues	132,364	104,069
Debt, mortgage and loan repayments	(111,311)	(112,373)
Deferred revenue receipts	360,921	215,106
	381,974	206,802
Capital Transactions		
Acquisition of tangible capital assets	(680,606)	(443,199)
Proceeds of sale of tangible capital assets	18,679	482
	(661,927)	(442,717)
Investing Transactions		
Net purchase of investments	(352,026)	(474,644)
	(352,026)	(474,644)
Net decrease in cash and cash equivalents	(146,017)	(93,385)
Cash and cash equivalents		
Beginning of year	807,147	900,532
End of year	\$ 661,130	\$ 807,147

See accompanying Notes to Consolidated Financial Statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2024 (Tabular amounts in \$000s)

The City of Vancouver (the “City”) was incorporated in 1886 and is governed by the Vancouver Charter, a private bill consented to by the Legislative Assembly of the Province of British Columbia.

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The consolidated financial statements of the City have been prepared in accordance with Canadian public sector accounting standards.

(b) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the organizations controlled by the City. Inter-fund and inter-corporate balances and transactions have been eliminated. The entities consolidated are as follows:

Hastings Institute Inc.	Vancouver Civic Development Corporation
Harbour Park Development Ltd.	City of Vancouver Public Housing Corporation
Parking Corporation of Vancouver (EasyPark)	Pacific National Exhibition (PNE)
Vancouver Economic Commission	Vancouver Affordable Housing Agency

The resources and operations of the City are accounted for in the following funds:

- Capital Fund - Accounts for capital expenditures supporting civic infrastructure and holds all properties required for civic use and the related debt.
- Revenue Fund - Accounts for revenue and expenditures for the general operations of the City including sewer, solid waste, and water and neighbourhood energy utilities.
- Property Endowment Fund – Accounts for parkades and properties which are leased to third parties being developed or held for resale or lease.
- Sinking Fund - Accounts for the accumulation of instalments generated from tax levies in accordance with the actuarial requirements for the retirement of sinking fund debt at maturity.
- Capital Financing Fund - Accounts for funds designated for the financing of capital works, for the issuance of the City's debentures and for funds set aside for the City's solid waste disposal program.
- Vancouver Affordable Housing Endowment Fund – Accounts for City-owned, non-market housing assets.

(c) Revenues

Property taxes, penalties and interest

The Vancouver Charter provides the City with the ability to collect and, enforce collection of property taxes, and to introduce penalties and interest. Property taxes are calculated based on the British Columbia Assessment Authority's (BCAA) assessment value and annually approved mill rates by Council. 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 City establishes a provision annually based on estimates for properties that have appealed their assessed value. The BCAA's 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. The Empty Home tax was introduced in 2017. Properties deemed, determined, or declared empty are subject to a tax of 3.00% in the 2024 tax reference year (2023 – 3.00%) based on the property's assessed value. Revenue is recognized within the fiscal year when collectability is assured.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(c) Revenues – Continued

License and development fees

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

(i) 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.

(ii) Multiple performance obligations

For permits with multiple performance obligations, the first performance obligation is the issuance of the permit, and the second performance obligation is completion of the permit, which includes activities such as inspections or compliance related tasks. Revenue is recognized based on the best estimate of when 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.

Cost recoveries and donations

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

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.

Development cost levies (DCL's)

The City collects development cost levies in accordance with Council-approved bylaws to finance growth-related projects including parks, childcare facilities, replacement housing, and engineering infrastructure. DCL's must be spent on projects within defined area boundaries and are recognized as revenue as Council approved expenditures are incurred.

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.

Capital contributions, government transfers

Contributions are recognized as revenue when eligibility are met and 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.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(c) Revenues – Continued

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.

(d) Expenses

Expenses are recognized in the period when the City receives goods or services.

(e) Cash, Cash Equivalents, and Investments

Cash and cash equivalents include short-term investments with maturity dates within 90 days of acquisition and liquid pooled funds administered by Municipal Finance Authority of British Columbia. Investments are comprised of money market instruments, term deposits, banker's acceptances and corporate, federal and provincial bonds with maturity dates greater than 90 days after acquisition.

(f) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They may have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

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

	Years
Land improvements	15 to 60
Buildings and building improvements	25 to 100
Leasehold improvements	5 to 20
Vehicles, equipment and furniture	3 to 25
Computer systems	5 to 10
Library books and materials	10
Infrastructure	
Streets and structures, including landfill	25 to 80
Water system	20 to 100
Sewer system	40 to 100

Annual amortization is charged commencing when the asset is acquired or available for use. Assets under construction are not amortized until the asset is available for productive use. The City does not capitalize interest associated with the acquisition or construction of a tangible capital asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also recorded as revenue. The City manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized. Costs for public art are expensed in the period they are incurred.

(ii) Inventory and prepaids

Inventory and prepaid expenses held for consumption are recorded at the lower of cost and replacement cost.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(g) Pension Plan and Deferred Employee Benefit Liabilities

The City and its employees participate in the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. Payments in the year are expensed.

Employees are entitled to earned benefits related to non-vesting accumulating sick leave, sick leave gratuity and full vacation entitlement at retirement. Employees may also defer current vacation entitlements. The cost of post-employment benefits is actuarially determined based on service provided, a best estimate of retirement ages, and expected future salary and wage increases. The liability under these benefit plans is accrued based on projected benefits as the employees render service necessary to earn the future benefits.

Certain employees are entitled to income continuation benefits under long term disability plans. The City recognizes a liability and expense for these post-employment benefits in the period when the event occurs that obligates the City to provide the benefit.

(h) Loan Guarantees

Loan guarantees are considered contingent liabilities and are not recognized as a liability by the City until it is determined that it is likely that the borrower will default and a reasonable estimate of the amount can be made.

(i) Liabilities for Contaminated Sites

The City recognizes a liability for remediation of a contaminated site when the site is no longer in productive use or an unexpected event resulting in contamination has occurred and the following criteria are satisfied: contamination exceeds an environmental standard, the City is either directly responsible or has accepted responsibility for remediation, it is expected future economic benefits will be given up and a reasonable estimate of the amount can be made. Future economic benefits are expected to be given up if the City has an external obligation to remediate a site or has commenced remediation on its own accord.

(j) 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 had occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability is initially recorded at the best estimate of the expenditures required to retire a tangible capital asset, and the resulting costs are capitalized as part of the carrying amount of the related tangible capital asset if the asset is recognized and in productive use. This liability is subsequently reviewed at each financial reporting date and adjusted for any revisions to the timing or amount required to settle the obligation. The changes in the liability for the passage of time are recorded as accretion expense in the Statement of Operations and all other changes are adjusted to the tangible capital asset. This cost is amortized over the useful life of the tangible capital asset (Note 1(f)(i)). If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(j) Asset Retirement Obligations – Continued

The liability for closure and post-closure care relating to landfill sites has been recognized based on estimated future expenditures. The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the landfill tangible capital asset. The landfill tangible capital asset is being amortized over the asset's useful life (Note 1(g)(i)). Assumptions used in the calculations are revised yearly.

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.

(k) Financial Instruments

Financial instruments include cash and cash equivalents, investments, accounts receivables, lease agreement receivables, accounts payable and accrued liabilities, mortgage and loan agreement liability 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 the City 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, 2024 and December 31, 2023. 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 subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost are included in the cost.

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

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

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

(l) Use of Estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period.

Areas requiring the use of estimates include the valuation of contributed assets, accounts receivables, the estimated useful lives of tangible capital assets, amount to settle asset retirement obligations, deferred revenue, contingent liabilities and the future costs to settle employee benefit obligations.

Estimates are based on the best information available at the time of preparation of the consolidated financial statements and are reviewed annually to reflect new information as it becomes available. Actual results could differ from the estimates. Any adjustments are reflected in the period of settlement or upon change in estimate.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(m) Comparative Figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year. These changes did not have an impact on the annual surplus.

2. CHANGE IN ACCOUNTING POLICY

(a) PS 3160 Public Private Partnerships

On January 1, 2024, the City adopted Canadian public sector accounting standard PS 3160 Public Private Partnerships. The standard includes requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The adoption of this standard did not have an impact on the amounts presented in the financial statements.

(b) PS 3400 Revenue

On January 1, 2024, the City adopted Canadian public sector accounting standard PS 3400 Revenue. The standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The standard was adopted retrospectively at the date of adoption. The impact of adoption of this standard was as follows:

	2023		2023
	As restated	Adjustment	As Previously Stated
Consolidated Statement of Financial Position:			
Deferred revenue	\$ 1,015,287	\$ 149,433	\$ 865,854
Accounts payable and accrued liabilities	\$ 623,313	\$ (8,768)	\$ 632,081
Accumulated surplus	9,587,880	(140,665)	9,728,545
Consolidated Statement of Operations:			
License and development fees	\$ 118,779	\$ (4,940)	\$ 123,719
Cost recoveries and donations	104,840	2,507	102,333
Annual surplus	531,576	(2,432)	534,008
Accumulated surplus, beginning of year	9,056,304	(138,233)	9,194,537
Accumulated surplus, end of year	9,587,880	(140,665)	9,728,545
Consolidated Statement of Changes in Net Financial Assets:			
Annual surplus	\$ 531,576	\$ (2,432)	\$ 534,008
	-		
Net financial assets, beginning of year	994,640	(138,233)	1,132,873
Net financial assets, end of year	1,272,856	(140,665)	1,413,521
Consolidated Statement of Cash Flows:			
Cash flows from operating activities:			
Annual surplus	\$ 531,576	\$ (2,432)	\$ 534,008
Recognition of deferred revenue	(118,835)	3,869	(122,704)
Change in other financial assets and liabilities	14,577	(1,437)	16,014

(c) PSG-8 Purchased intangibles

On January 1, 2024, the City adopted Canadian public sector accounting guideline PSG-8 Purchased Intangibles. The guideline permits the recognition of intangible assets that are acquired through an arm's length transaction between willing parties provided the purchased intangible meets the recognition criteria for an asset. The adoption of this new guideline did not have an impact on the amounts presented in the financial statements.

3. CASH AND CASH EQUIVALENTS

	2024	2023
Cash	\$ 538,729	\$ 688,004
Cash equivalents	122,401	119,143
	\$ 661,130	\$ 807,147

As at December 31, 2024, the City had \$122.4 million (2023 – \$119.1 million) in cash equivalents that yielded an annual return of 5.33% to 5.39% (2023 – 4.82% to 5.05%).

4. INVESTMENTS

The Vancouver Charter enables the City to invest money that is not immediately required. Section 201(1) of the Charter limits the types of securities the City may purchase. The following is a summary of the City's current holdings:

2024

	Cost	Fair Market Value	Asset Mix	Interest Rates	Maturity
Bonds	\$ 1,734,209	\$ 1,696,523	50%	0.91% - 5.89%	0 - 27 years
Treasury Bills and Term Deposits	1,620,114	1,620,114	47%	3.33% - 6.17%	0 - 8 years
FFF Diversified Multi-Asset Class Funds	103,980	120,435	3%	20.25%*	
Total	\$ 3,458,303	\$ 3,437,072	100%		

* FFF Diversified Multi-Asset Class Funds returned 20.25%

2023

	Cost	Fair Market Value	Asset Mix	Interest Rates	Maturity
Bonds	\$ 1,792,097	\$ 1,640,763	58%	0.81% - 5.88%	0 - 28 years
Treasury Bills and Term Deposits	1,243,254	1,208,816	40%	5.03% - 6.41%	0 - 5 years
FFF Diversified Multi-Asset Class Funds	70,926	72,055	2%	4.75%**	
Total	\$ 3,106,277	\$ 2,921,634	100%		

** Since inception date (September 22, 2023), FFF Diversified Multi-Asset Class Funds returned 4.75%

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2024

5. ACCOUNTS RECEIVABLES

	2024	2023
Accrued interest	\$ 65,478	\$ 45,175
Employee advances	439	821
Local improvement receivables	310	837
Property taxes receivables	134,872	107,930
Rental and lease receivables	2,526	2,997
Trade and other receivables	65,997	76,136
Developer receivables *	83,400	10,400
Landfill receivable	57,516	53,526
Utility receivables	66,820	46,263
	\$ 477,358	\$ 344,085

* The City entered into an agreement with a developer, resulting in a total cash payment of \$110 million, payable in three installments. The outstanding balance, due within four years, has been recognized as accounts receivable, secured against the developer's properties.

6. LEASE AGREEMENT RECEIVABLES

In 2013, the City provided a 10-year interest-free loan of \$1.95 million to S.U.C.C.E.S.S. Affordable Housing Society, in support of an affordable rental housing project. The loan is secured by a mortgage agreement.

The mortgage was originally due August 1, 2024 and extended to December 1, 2024. The parties are negotiating an additional extension.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
		(Restated - Note 2)
Payroll liabilities	\$ 108,276	\$ 122,203
Property tax advance deposits and receipts	92,966	129,719
Other advance deposits and receipts	90,942	112,456
Trade and other liabilities	358,378	258,935
	\$ 650,562	\$ 623,313

8. DEFERRED LIABILITIES

	2024	2023
Deferred employee benefit liabilities (a)	\$ 97,890	\$ 92,884
Contaminated sites (b)	5,680	5,437
Accrued interest on long term debt	5,428	5,195
	\$ 108,998	\$ 103,516

8. DEFERRED LIABILITIES – Continued

(a) Deferred Employee Benefit Liabilities

The City has accumulated \$61.5 million (2023 – \$62.0 million) in a reserve for the funding of post-retirement and post-employment benefits (note 14(a)). An actuarial valuation is completed once every three years. The last actuarial valuation was completed as at December 31, 2023 and uses the following valuation assumptions:

	2024	2023
Discount rate	3.23%	3.13%
Inflation rate	4.00% - 4.50%	3.00% - 4.50%
Rate of compensation increase (including inflation)	0.00% - 3.40%	0.00% - 3.40%
Amortization period of actuarial loss in years	12	12
Sick leave gratuity	\$ 39,122	\$ 38,778
Deferred vacation	17,230	18,043
Non-vested accumulating sick leave	33,341	33,244
Long term disability	22,131	20,222
Other post-employment benefits	27,155	27,089
	138,979	137,376
Unamortized actuarial loss	(41,089)	(44,492)
	\$ 97,890	\$ 92,884

Reconcilliation of deferred employee benefit liabilities:

	2024	2023
Accrued benefit obligation, beginning of the year	\$ 137,376	\$ 117,059
Current service cost	14,242	12,948
Interest cost	4,437	3,675
Actual benefits paid	(17,845)	(15,719)
Actuarial loss	769	19,413
Accrued benefit obligation, end of the year	138,979	137,376
Unamortized actuarial loss	(41,089)	(44,492)
Deferred employee benefit liabilities, end of the year	\$ 97,890	\$ 92,884

(b) Contaminated Sites

The City accrued \$5.7 million (2023 – \$5.4 million) for estimated costs to remediate properties that are not in productive use where contamination exceeds environmental standards. The estimated amount is based on internal professional site assessments and/or third party environmental reports. Given the estimate is based on a number of assumptions at a given point in time including inflation rates, calculations on volume, and contingencies required, actual costs may vary. Estimated costs are reviewed periodically when new information is available and it is and assessed whether the conditions of the contamination have substantially changed.

9. MORTGAGE AND LOAN AGREEMENT

- (a) The mortgage agreement for \$0.9 million (2023 – \$1.3 million) payable to Canada Mortgage and Housing Corporation for a non-market housing project has interest payable at 4.24% and matures on April 1, 2027. The interest paid in 2024 was \$0.1 million (2023 – \$0.1 million).
- (b) The loan agreement is the revolving facility for the PNE with a Canadian chartered bank providing for borrowing of up to \$32.0 million (2023 – \$32.0 million). The facility bears interest at the bank prime rate minus 0.25% and is due on demand. As at December 31, 2024, \$11.3 million (2023 – \$8.1 million) has been drawn on this facility.

Principal payments on the mortgage and the loan agreement over the next 5 years and thereafter, assuming the loan agreement is not called, are as follows:

2025	\$	394
2026		410
2027		141
Loan agreement		11,544
Total	\$	12,489

10. DEBT

Debenture debt is shown at its face amount. It is initially measured at fair value less any directly attributable transaction costs. Subsequent to initial recognition, the debt is measured at amortized cost using the effective interest rate method.

Maturing in	Total
2025	\$ 90,946
2026	90,959
2027	85,972
2028	85,985
2029	499
Thereafter	645,990
Subtotal Debt Issue	1,000,351
Unamortized Premium	15,130
Total	\$ 1,015,481

Interest rates payable on the principal amount of the debentures range from 1.40% to 4.90% per annum (2023 – 1.40% to 4.90%). The weighted average interest rate on total external debt to maturity is 3.23% (2023 – 3.13%). Total interest paid in 2024 on debt amounted to \$ 30.3 million (2023 – \$29.5 million). Reserve for debt retirement at December 31, 2024 amounted to \$383.2 million (2023 – \$390.0 million) (note 14) resulting in an unfunded external debt balance of \$632.2 million (2023 – \$607.5 million).

11. DEFERRED REVENUE

Deferred revenue is comprised of the following:

	Balance beginning of year, as previously recorded	Adjustment for adoption PS 3400 Revenue (Note 2)	Balance beginning of year, as restated (Note 2)	Contributions and Interest	Recognized as Revenue	2024
Development cost levies						
City-wide	\$ 479,932	\$ -	\$ 479,932	\$ 131,781	\$ (151,797)	\$ 459,916
Area-specific	101,789	-	101,789	4,786	(4,383)	102,192
	581,721	-	581,721	136,567	(156,180)	562,108
Prepaid leases	182,224	-	182,224	38,725	(7,015)	213,934
Government transfers (Note 19)	85,539	-	85,539	50,635	(25,867)	110,307
License and development fees	-	102,651	102,651	104,681	(78,939)	128,393
Cost recoveries and donations	-	46,782	46,782	30,129	(31,483)	45,428
Other	16,370	-	16,370	184	(179)	16,375
	\$ 865,854	\$ 149,433	\$ 1,015,287	\$ 360,921	\$ (299,663)	\$ 1,076,545

12. ASSET RETIREMENT OBLIGATIONS

The City's asset retirement obligations consist of the following:

(a) Landfill obligation

The City owns and operates a landfill site. The costs are based on the currently known obligations that will exist at the estimated year of closure of the site and for 30 years after this date. The landfill had an estimated useful life of 64 years when it was purchased, of which 6 years remain. Post-closure care is estimated to be required for 30 years from the date of site closure. These costs were discounted to December 31, 2024 using a discount rate of 3.23% per annum (2023 – 3.13%).

In accordance with an agreement between the City and the Greater Vancouver Sewerage and Drainage District, the City is responsible for its share of the overall liability for closure and post-closure costs based on tonnage deposited by parties to the agreement.

	2024	2023
Closure date	2030	2036
Total capacity (million tonnes)	28.3	28.3
Discount rate	3.23%	3.13%
Inflation rate	2.00% to 5.00%	2.00% to 5.00%
Undiscounted expenditures (million)	\$218.7	\$243.6

12. ASSET RETIREMENT OBLIGATIONS - Continued

(b) Hazardous material obligation

The City owns and operates several buildings, viaducts and bridges that are known to have hazardous materials, and there is a legal obligation to remove these. The City recognized an obligation relating to the removal and post-removal care of hazardous materials in these structures. The estimated useful life of the structures ranges from 25 to 100 years from the date of completion of construction, of which various numbers of years remain.

Changes in the asset retirement obligation in the year are as follows:

	Landfill closure and post-closure	Hazardous materials	2024
Opening balance	\$ 141,439	\$ 96,095	\$ 237,534
Additions	-	1,120	1,120
Accretion expense	6,160	-	6,160
Closing balance	\$ 147,599	97,215	\$ 244,814

	Landfill closure and post-closure	Hazardous materials	2023
Opening balance	\$ 137,146	\$ 96,095	\$ 233,241
Accretion expense	4,293	-	4,293
Closing balance	\$ 141,439	\$ 96,095	\$ 237,534

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2024

13. TANGIBLE CAPITAL ASSETS

	Balance, beginning of year	Additions net of transfers	Disposals	Balance, end of year
Cost				
Land	\$ 2,627,200	\$ 199,637	\$ (5,267)	\$ 2,821,570
Land improvements	391,554	20,509	-	412,063
Buildings and building improvements	2,251,602	177,109	(104)	2,428,607
Leasehold improvements	111,353	17,825	-	129,178
Vehicles, equipment and furniture	488,897	62,815	(12,907)	538,805
Computer systems	348,661	28,929	-	377,590
Library books and materials	47,360	2,751	-	50,111
Infrastructure				
Streets and structures, including landfill	3,755,400	108,094	(131)	3,863,363
Water system	956,618	41,997	(3,866)	994,749
Sewer system	1,842,020	119,763	(2,490)	1,959,293
Assets under construction	133,607	99,694	-	233,301
Total cost	12,954,272	879,123	(24,765)	13,808,630
Accumulated amortization				
Land improvements	230,976	11,852	-	242,828
Buildings and building improvements	772,709	47,516	(99)	820,126
Leasehold improvements	47,746	3,656	-	51,402
Vehicles, equipment and furniture	309,988	30,017	(10,930)	329,075
Computer systems	282,330	26,137	-	308,467
Library books and materials	34,505	2,571	-	37,076
Infrastructure				
Streets and structures, including landfill	2,224,079	72,711	(65)	2,296,725
Water system	259,050	12,017	(2,469)	268,598
Sewer system	509,904	20,871	(1,479)	529,296
Accumulated amortization	4,671,287	227,348	(15,042)	4,883,593
Net book value				
Land *	2,627,200	199,637	(5,267)	2,821,570
Land improvements	160,578	8,657	-	169,235
Buildings and building improvements	1,478,893	129,593	(5)	1,608,481
Leasehold improvements	63,607	14,169	-	77,776
Vehicles, equipment and furniture	178,909	32,798	(1,977)	209,730
Computer systems	66,331	2,792	-	69,123
Library books and materials	12,855	180	-	13,035
Infrastructure				
Streets and structures, including landfill	1,531,321	35,383	(66)	1,566,638
Water system	697,568	29,980	(1,397)	726,151
Sewer system	1,332,116	98,892	(1,011)	1,429,997
Assets under construction	133,607	99,694	-	233,301
Net book value	\$ 8,282,985	\$ 651,775	\$ (9,723)	\$ 8,925,037
Net book value (2023)	\$ 8,030,466	\$ 257,961	\$ (5,442)	\$ 8,282,985

*The Assessed Value of land is \$32.5 billion (2023 - \$31.8 billion)

Additions include contributed tangible capital assets - land \$124.8 million, buildings \$49.5 million and infrastructure \$23.1 million.

14. ACCUMULATED SURPLUS

	2024	2023
		(Restated - Note 2)
Investment in tangible capital assets	\$ 7,725,346	\$ 7,113,494
Prepaid lease revenue not yet recognized	(170,318)	(175,451)
Reserve for Sinking Fund debt retirement - statutory	360,320	375,273
Reserve for Sinking Fund debt retirement - non-statutory	22,917	14,771
Reserves (a)	2,196,262	1,960,311
Fund balances (b)	487,505	543,663
Obligations to be funded from future revenues (Note 8)	(108,998)	(103,516)
Building and engineering permit programs	(64,520)	(140,665)
	\$ 10,448,514	\$ 9,587,880

(a) The following reserve amounts are set aside for specific purposes:

	2023	Transfer To	Transfer From	Change During Year	2024
Financial Stabilization					
Deferred Employee Benefits	\$ 61,962	\$ -	\$ (427)	\$ (427)	\$ 61,535
General Revenue Stabilization	259,632	73,684	(120,432)	(46,748)	212,884
Solid Waste Capital	79,974	10,532	(1,280)	9,252	89,226
Utility Rate Stabilization	53,851	5,717	(5,941)	(224)	53,627
Other	7,139	-	-	-	7,139
	462,558	89,933	(128,080)	(38,147)	424,411
Asset Management					
Golf Course and Artificial Turf	2,739	372	(469)	(97)	2,642
Plant and Equipment	73,397	52,870	(49,533)	3,337	76,734
Streets Capital Maintenance	18,559	74,609	(70,400)	4,209	22,768
	94,695	127,851	(120,402)	7,449	102,144
Future Capital					
Affordable Housing	307,170	148,885	(115,979)	32,906	340,076
Capital Facilities and Infrastructure	180,776	115,197	(24,366)	90,831	271,607
Community Amenities	627,978	174,896	(84,407)	90,489	718,467
Parking Sites	56,062	9,933	(8,233)	1,700	57,762
Pedestrian and Cycling	3,798	927	(496)	431	4,229
	1,175,784	449,838	(233,481)	216,357	1,392,141
Special Revenue and Programs					
Childcare Endowment	17,841	917	(584)	333	18,174
Community Amenity Operations	11,476	864	(495)	369	11,845
Donations	23,339	3,133	(2,575)	558	23,897
Emerging Neighbourhood	10,000	-	-	-	10,000
Insurance	18,168	10,420	(6,933)	3,487	21,655
Outstanding Commitments	15,454	6,577	(8,453)	(1,876)	13,578
Public Art	21,297	1,397	(1,541)	(144)	21,153
Social and Cultural	31,519	3,012	(438)	2,574	34,093
Other	44,329	34,762	(6,853)	27,909	72,238
	193,423	61,082	(27,872)	33,210	226,633
Future Debt Repayment					
	33,851	17,097	(15)	17,082	50,933
	\$ 1,960,311	\$ 745,801	\$ (509,850)	\$ 235,951	\$ 2,196,262

14. ACCUMULATED SURPLUS - Continued

(b) Fund balances are comprised of:

	2023	Change During Year	2024
Revenue Fund	\$ 26,409	\$ 3,994	\$ 30,403
Capital Fund	50,089	(3,283)	46,806
Capital Financing Fund	220,022	(31,941)	188,081
Sinking Fund	2,866	(293)	2,573
Property Endowment Fund	193,084	(28,454)	164,630
Vancouver Affordable Housing Endowment Fund	37,202	24,065	61,267
Harbour Park Development Ltd.	(12)	(2)	(14)
Vancouver Civic Development Corp.	12,613	541	13,154
Hastings Institute Inc.	278	8	286
Pacific National Exhibition	(20,352)	131	(20,221)
City of Vancouver Public Housing Corporation	499	(4,296)	(3,797)
Vancouver Economic Commission	1,911	(1,521)	390
Parking Corporation of Vancouver	241	(30)	211
	524,850	(41,081)	483,769
Eliminations on consolidation	18,813	(15,077)	3,736
	\$ 543,663	\$ (56,158)	\$ 487,505

15. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS

(a) Contractual Rights

The City's contractual rights arise from rights to receive payments under shared cost agreements and leases.

The City has entered into cost sharing agreements with senior governments and other agencies for projects in four priority areas, totalling \$600.5 million. To date, \$311.5 million has been utilized leaving \$289.0 million in remaining contractual rights. Contractual rights arise from the normal course of business and are not reflected in the consolidated financial statements until revenues or assets are received. Revenues under these contractual rights are expected to be recognized over the next four years as part of the City's capital plan activity. The following table summarizes the contractual rights of the City assuming no counter-party default for future assets:

Infrastructure Priority Area:

	Shared Cost Revenue
Affordable Housing	\$ 87,317
Green Infrastructure & Climate Change	47,679
Rapid Transit & Transportation Infrastructure	137,224
Social & Community Infrastructure	16,816
	\$ 289,036

15. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS – Continued

(a) Contractual Rights – Continued

The City leases real property to commercial, affordable housing and non-profit organizations with terms ranging from 1 to 116 years. The City has contractual rights to receive the following amounts of lease revenue in the next 5 years.

Year	Lease Revenue
2025	\$ 30,648
2026	24,826
2027	21,322
2028	19,173
2029	15,789
	\$ 111,758

(b) Contingent Liability and Commitment

The City is contingently liable in respect of debentures of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District.

The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include: regional 911 call centre for the Greater Vancouver Regional District, Area Wide Radio emergency communications network, dispatch operations and records management. The City holds 1 Class A shares and 1 Class B share (of a total 37 Class A and 18 Class B shares issued and outstanding at December 31, 2024). As a Class A shareholder, the City is committed to paying levies for services received under a cost-sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the City is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost-sharing formula, and amounted to \$36.5 million (2023 – \$30.8 million) during the year.

(c) Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trusted 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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

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

15. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS – Continued

(c) **Municipal Pension Plan – Continued**

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

The next valuation will be as at December 31, 2024.

The City paid \$101.0 million (2023 – \$87.2 million) for employer contributions to the plan in fiscal year 2024.

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.

(d) **Contingent Legal Liabilities**

As at December 31, 2024, there were various legal claims pending against the City arising in the ordinary course of its operations. The City has recorded a liability for certain uninsured claims, but has made no specific provision for those where the outcome is presently indeterminable. The City also has an insurance reserve of \$21.7 million (2023 – \$18.2 million) for potential claims (note 14(a)).

(e) **Property Assessment Appeals**

As at December 31, 2024, there were various assessment appeals pending with respect to properties. The outcome of those appeals may result in adjustments to property taxes receivable for the current and prior years. The City has estimated a liability for certain appeals and makes an annual provision against property taxes receivable for the impact of appeals.

(f) **Loan Guarantees**

The City has entered into 60 year prepaid leases and operating agreements with respect to two affordable rental housing complexes in Southeast False Creek. Under the agreements, the City has guaranteed the operators’ loan obligations with respect to their mortgages to finance the pre-paid rent. The outstanding balances of the mortgages as reported in their most recent audited financial statements are:

First Avenue Athletes Village Housing Co-operative as at September 30, 2024	\$15.5 million
S.U.C.C.E.S.S. Affordable Housing Society as at March 31, 2024	\$42.9 million

15. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS – Continued

(g) Collection of Taxes on Behalf of Other Taxing Authorities

	2024	2023
Taxes collected by the City:		
Property and business taxes	\$ 2,203,003	\$ 2,072,193
Payment in lieu of taxes	34,291	34,440
Local improvement levies	319	377
	2,237,613	2,107,010
Less taxes remitted to:		
Province of British Columbia - School Taxes	737,939	724,075
South Coast British Columbia Transportation Authority	174,056	147,538
B.C. Assessment Authority	21,576	21,576
Metro Vancouver	32,217	29,978
Municipal Finance Authority	119	121
	965,907	923,288
Net Taxes for Municipal Purposes	\$ 1,271,706	\$ 1,183,722

16. TRUST FUNDS

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

	2024	2023
Vancouver Agreement	\$ 494	\$ 755
Cemetery Perpetual Care	11,609	10,634
General	499	480
	\$ 12,602	\$ 11,869

The Vancouver Agreement is an urban development agreement between the Federal and Provincial Governments and the City to facilitate sustainable economic, social and community development in the City.

17. BUDGET

The Budget information presented in these consolidated financial statements is based upon the 2024 operating, capital and property endowment budgets as approved by Council on December 12, 2023 and adjusted to comply with Canadian public sector accounting standards ("PSAS") for inclusion in the Consolidated Statement of Operations and Consolidated Statement of Change in Net Financial Assets.

	2024
Revenues	
Approved Budgeted Revenues	
Operating Budget	\$ 2,153,424
Capital Budget	269,760
Property Endowment Operating Budget	62,199
Other City of Vancouver funds	29,459
Vancouver Affordable Housing Endowment Fund	12,800
Pacific National Exhibition (1)	80,997
Other City of Vancouver Reporting Entities	453
	<u>2,609,092</u>
PSAS Revenue Adjustments	
Interfund revenue eliminated	(15,339)
Budgeted Revenues as presented in financial statements	<u>\$ 2,593,753</u>
Expenses	
Approved Budgeted Expenditures	
Operating Budget	\$ 2,153,425
Capital Budget	269,760
Property Endowment Operating Budget	62,199
Other City of Vancouver funds	29,459
Vancouver Affordable Housing Endowment Fund	12,800
Pacific National Exhibition (1)	78,997
Other City of Vancouver Reporting Entities	453
	<u>2,607,093</u>
PSAS Expenses Adjustments	
Operating Budget PSAS expense adjustments (2)	80,950
Capital asset expenditures	(672,937)
Amortization of tangible capital assets	217,275
Interfund expense eliminated	(14,236)
	<u>(388,948)</u>
Budgeted Expenses as presented in financial statements	<u>\$ 2,218,145</u>
Annual Surplus	<u>\$ 375,608</u>

Note:

(1) Revised from Vancouver Budget 2024 amounts to align PNE's budget with the City's reporting period ending December 31, 2024. The PNE board approved budget information required for alignment was not available at the time of the City budget preparation.

(2) Debt issue receipts, debt principal payments and transfers

18. FINANCIAL INSTRUMENTS AND 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. The Treasury Investment Committee oversees investment practices and provides strategic guidance and recommended actions to support the compliance of the Investment policy to ensure adherence to the statutory requirements outlined in section 201 of the Vancouver Charter. This note presents information on how the City manages those financial risks.

(a) Credit Risk

Credit risk refers to the potential for the City to incur financial losses if a third party fails to fulfill its contractual obligations. Such a risk may manifest in fluctuations in security value due to a rating downgrade or default in the case of distressed securities. Primarily, credit risk stems from the City's cash and cash equivalents, investments, and receivables.

Cash and cash equivalents are held with banks and counterparties that have high credit ratings and minimal market risk. Given these high credit ratings, management does not expect any counterparty to fail to meet its obligations.

The City mitigates credit risk in its investments by adhering to minimum credit quality standard of A3 or A-, as rated by Moody's Investors Services or S&P Global Rating, respectively. The maximum exposure is limited to the amount presented on the Consolidated Statement of Financial Position.

Accounts receivables mainly consist of property taxes, utilities, trade and other receivables. The Vancouver Charter grants legislative authority for the City to enforce the collection of unpaid property taxes. As at December 31, 2024 and 2023, there were no significant collection issues related to outstanding receivable accounts. The City has recorded an allowance for doubtful accounts of \$16.4 million (2023 – \$14.8 million).

(b) Interest Rate Risk

Changes in interest rates may affect the City's future cash flows or fair market value of financial instruments. Investments are purchased with the intention to hold until maturity and not driven by speculative fluctuations in interest rates. Although the fixed income investments are subject to interest rate risk, the City structures its investment portfolio to align with planned liquidity requirements for ongoing operations and capital requirements.

PNE is exposed to cash flow risks related to its credit facilities which bear a floating rate of interest at prime rate minus 0.25% per annum. PNE has the option to repay any amount of the balance at any time.

18. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT – Continued

(b) Interest Rate Risk – Continued

The City has a four-year Capital Plan that establishes the financial and debt capacity. The City adheres to prudent fiscal stewardship by maintaining debt at a manageable level and issuing debenture at a fixed rate, which protects the City's fiscal position from unexpected increases in interest rates.

The City holds the highest credit rating of Aaa/AAA from both Moody's and Standard & Poor's credit agencies. These strong credit ratings position the City favorably among Canadian municipalities, facilitating access to low borrowing costs. It is estimated that long-term borrowing costs would increase by 3 to 5 basis points for each level of downgrade, equating to approximately \$0.5 million in additional interest over the ten-year term of each \$100 million debenture issued.

(c) Foreign Exchange Risk

Risk arises from exposure as transactions of assets and liabilities that are denominated in a foreign currency.

The City's investments portfolio has minimal exposure to foreign exchange risk as the securities held are mainly denominated in Canadian currency. Furthermore, the City issues debentures in Canadian currency, which has no exposure to foreign exchange risk as debt repayments and interest payments are denominated in local currency.

(d) 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. A minimum liquidity requirement target is established on an annual basis to ensure the City's obligations can be settled timely and liquidity is reviewed regularly by the Treasury Investment Committee.

The City maintains strong liquidity from high levels of cash and cash equivalents and investments. The City holds liquid and easily marketable securities in investment portfolio.

The City issues debenture with sinking fund provision. The sinking fund accounts for the accumulation of instalments in accordance with the actuarial requirements for the retirement of sinking fund debt at maturity.

19. GOVERNMENT TRANSFERS

Government transfers reported on the Consolidated Statement of Operations are comprised of the following:

	Budget Program	2024	2023
By Source			
Federal			
Canada Mortgage Housing Corporation Rapid Housing Initiative	Capital	\$ 15,289	\$ 20,476
Infrastructure	Capital	13,702	5,814
Housing & Homeless	Capital	7,707	700
Community Services & Safety	Operating	4,367	1,073
Community Services & Safety	Capital	3,618	1,390
Canada Mortgage Housing Corporation - Seed Fund	Capital	13	813
Housing & Homeless	Operating	1,612	-
Zero Emission Vehicle Program	Capital	514	341
Other	Operating	98	2
P.N.E Infrastructure Program	Capital	-	13,916
Mountain View Cemetery Field of Honour	Capital	-	673
Housing & Homeless	Operating	-	121
Other	Capital	-	27
		46,920	45,346
Provincial			
BC Growing Community Fund	Capital	-	49,119
Revenue Sharing	Operating	19,889	19,890
New Licensed Childcare Space	Capital	15,750	11,175
BC Housing non-market housing operating subsidies	Operating	11,748	10,788
Community Services & Safety	Operating	7,317	6,243
Climate Action Program	Capital	3,949	5,023
Federal Gas Tax Fund	Capital	2,205	2,122
Library	Operating	1,359	1,443
Infrastructure	Capital	708	661
COVID Safe Restart Grant	Operating	295	-
Climate Action Program	Operating	262	-
Housing & Homeless	Capital	952	-
Other	Operating	101	30
Infrastructure	Operating	75	-
Community Services & Safety	Capital	74	608
Climate Action Program	Operating	-	104
Other	Capital	-	670
		64,684	107,876
South Coast British Columbia Transportation Authority			
Major Road Rehabilitation	Capital	11,207	5,773
Major Road Network and Bike	Capital	9,929	13,566
Operations and maintenance	Operating	8,406	9,217
Transportation System Improvement	Capital	2,716	3,774
Street signal and lighting rehabilitation	Capital	-	-
		32,258	32,330
		\$ 143,862	\$ 185,552
By Budget Program			
Capital		\$ 88,333	\$ 136,641
Operating		55,529	48,911
		\$ 143,862	\$ 185,552

In 2024, the City has a balance of \$110.3 million (2023 – \$85.5 million) in deferred revenue (note 11) where the City has been provided a government transfer and the stipulations have not yet been met. Included in this deferred revenue as at December 31, 2024 is \$3.8 million (2023 – \$19.1 million) of funding related to an agreement with the Canada Mortgage Housing Corporation (CMHC) signed in 2021 as part of its Rapid Housing Initiative. Under this agreement, CMHC contributed \$112.2 million for the acquisition of land and construction of affordable multi-residential housing. Eligible costs include conversion costs, predevelopment, and pre-construction costs in relation to the development of affordable housing units

20. SEGMENTED INFORMATION AND EXPENSES BY OBJECT

City services are provided by departments and their activities are reported in the City's Funds as described in Note 1(b). The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Revenues not directly attributable to a specific segment are shown in General Government.

Amounts shown for wages, contract services, supplies and debt charges are the gross amounts incurred by departments for all segmented activity. Allocated costs include services performed by departments for other segments or for work related to capital construction activity.

The segments include:

- **General Government** which provides internal support services to Council and other departments who provide direct services to its citizens. These internal departments include the City Manager's Office, City Clerk, Financial Services, Real Estate and Facilities Management, Legal and Human Resources, Technology Services, Risk and Supply Chain Management.
- **Police Protection** which provides operational and investigation services to maintain public order, uphold the rule of law and prevent crime.
- **Fire Protection** which provides emergency and prevention services related to firefighting and medical services.
- **Engineering** which provides planning, design, construction and maintenance of the City's streets, street lighting, traffic control, parking enforcement, transportation planning and utility and communication corridors.
- **Utilities** which are managed by the Engineering department and provide planning, design, construction and maintenance related to the water distribution, sewerage collection, drainage, neighbourhood energy utilities and refuse removal services.
- **Planning and Development** which creates plans, programs and policies required for City-wide and community planning, zoning and subdivision, building by-law administration and inspection, various licensing and animal control services.
- **Parks and Recreation** which provides recreation services through its parks, community centres, swimming pools and ice rinks.
- **Arts, Culture, and Community Services** which includes the civic theatres and the Britannia Community Centre and other programs to create sustainable, creative and inclusive communities for living and working.
- **Library** which provides access to reading and information needs, and a free place for everyone to discover, create, and share ideas.

NOTE 20 CONTINUED – SEGMENTED INFORMATION AND EXPENSES BY OBJECT (Tabular amounts in \$000s)

Year Ended December 31, 2024

	General Government	Police Protection	Fire Protection	Engineering	Utilities	Planning & Development	Parks & Recreation	Arts, Culture & Community Services	Library	2024 Consolidated	2023 Consolidated
											(Restated - Note 2)
Revenues											
Property taxes, penalties and interest	\$ 1,271,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,271,706	\$ 1,183,722
Utility fees	50	-	-	-	425,830	-	90	26	-	425,996	384,044
Program fees	643	1,886	1,772	112	238	-	124,880	24,813	680	155,024	145,026
License and development fees	125,658	-	-	4,356	1,867	-	-	-	-	131,881	118,779
Parking	61,678	2	-	26,898	-	-	16,780	1,227	-	106,585	98,643
Government transfers	54,750	3,048	3,650	28,331	16,322	3,841	404	32,169	1,347	143,862	185,552
Cost recoveries and donations	32,245	32,356	12,437	13,328	38,903	3,879	5,725	4,671	951	144,495	104,840
Investment income	172,468	-	-	-	-	-	-	-	-	172,468	145,301
Rental, lease and other	47,726	15	124	16,941	3,278	1	10,499	15,337	1,217	95,138	78,859
Bylaw fines	23,437	-	-	-	-	-	-	-	-	23,437	23,515
Developer contributions	184,527	-	19	122,807	51,281	750	35,834	85,054	-	480,272	146,940
Gain on sale of tangible capital assets and real property	5,476	-	-	7,753	-	-	185	-	-	13,414	482
	1,980,364	37,307	18,002	220,526	537,719	8,471	194,397	163,297	4,195	3,164,278	2,615,703
Operating Expenses											
Wages, salaries and benefits	138,594	381,131	171,203	149,720	77,759	80,241	156,870	65,249	51,760	1,272,527	1,153,868
Contract services	27,427	43,481	7,532	17,092	24,732	8,014	17,363	83,822	2,579	232,042	147,662
Supplies, material and equipment	95,320	37,126	13,828	9,485	258,676	4,400	81,811	25,774	8,884	535,304	535,523
Debt charges	6,898	453	2,979	3,129	16,598	-	5,909	171	286	36,423	28,413
	268,239	462,191	195,542	179,426	377,765	92,655	261,953	175,016	63,509	2,076,296	1,865,466
Amortization	30,711	12,576	6,032	82,977	38,681	20	31,013	18,091	7,247	227,348	218,661
	298,950	474,767	201,574	262,403	416,446	92,675	292,966	193,107	70,756	2,303,644	2,084,127
Annual Surplus (Deficit)	\$ 1,681,414	\$ (437,460)	\$ (183,572)	\$ (41,877)	\$ 121,273	\$ (84,204)	\$ (98,569)	\$ (29,810)	\$ (66,561)	\$ 860,634	\$ 531,576

**SUPPLEMENTARY
FINANCIAL INFORMATION**
UNAUDITED

COVID-19 SAFE RESTART GRANT

In 2021, the City of Vancouver received approval for funding from the Union of BC Municipalities (UBCM) for the Strengthening Communities' Services Program totalling \$19.4 million. This program is part of the federally and provincially funded Safe Restart program and assists local governments to address costs related to supporting unsheltered homeless populations and addressing the related community impacts as a result of COVID-19. In Q1 of 2024 Q1, \$9.3 million was received, bringing the total funding to \$19.0M. These funds have been fully allocated across various areas outlined below. Due to reduced spending, the remaining \$0.4 million will not be disbursed.

The schedule below summarizes the total funding approved for the City and eligible expenses applied against the grant.

	2024	2023
Balance, beginning of the year	\$ 700	\$ 700
Less adjustment: Actual Spent Reductions	405	
Less eligible costs incurred:		
Community Centers	99	-
Parks & Recreation	-	-
Shelters	56	-
Street Cleaning	73	-
Community Outreach	67	-
Fire Support	-	-
Park Encampment	-	-
	295	-
Balance, end of year	\$ -	\$ 700

BC GROWING COMMUNITIES FUND (GCF)

In 2023, the City received a one-time \$49.1 million from the Province of British Columbia under the BC Growing Communities Fund (GCF) program. The program is to support all BC communities, with a focus on those communities that need to increase the pace and scale of housing supply. The goal of GCF is to increase the local housing supply with investments in community infrastructure and amenities. To date, the total grant of \$49.1 million was received. In 2024, \$6.3M was allocated and expensed to various infrastructure and amenities projects that support the growth of the community. \$42.7M remains outstanding as of the end of 2024.

	2024	2023
Balance, beginning of the year	\$ 49,119	\$ -
BC Growing Communities Fund approved	-	49,119
Less eligible costs incurred for infrastructure and amenities projects:		
Transportation	808	-
Fire Protection	239	-
Community Centres	3,712	-
Parks and Recreation	14	-
Public Spaces and Plazas	1,614	-
	6,387	-
Balance, end of year	\$ 42,732	\$ 49,119

REVENUE FUND – SCHEDULE OF FINANCIAL ACTIVITIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

	2024 Budget	2024	2023
Revenues			
Property taxes, penalties and interest	\$ 1,259,454	\$ 1,271,706	\$ 1,183,722
Utility fees	424,573	425,408	384,043
Programs fees	74,553	84,676	77,686
License and development fees	116,349	131,789	123,698
Parking	78,389	79,306	72,017
Government Transfers	27,531	51,257	48,204
Cost recoveries and donations	65,283	74,038	71,602
Investment income	46,938	105,495	83,326
Rental, lease and other	47,120	53,013	44,005
Bylaw fines	23,200	23,436	23,515
Developer contributions	-	19	147
	2,163,390	2,300,143	2,111,965
Expenditures			
Utilities	339,354	344,538	293,841
General government	246,416	217,406	174,064
Police protection	439,293	461,315	419,080
Fire protection	187,678	193,485	177,266
Engineering	112,220	138,250	126,670
Planning and development	84,695	85,125	80,760
Parks and recreation	171,795	180,320	167,528
Arts, culture and community services	117,599	105,351	120,284
Library	59,923	65,665	56,648
	1,758,973	1,791,455	1,616,141
Annual surplus	404,417	508,688	495,824
Debt, transfers and other			
Debt principal repayments	(1,533)	(1,203)	(1,238)
Transfers			
Net transfers to other funds	(330,558)	(395,894)	(381,943)
Net transfers to reserves	(72,326)	(107,664)	(116,042)
Change in obligations to be funded from Future revenue	-	-	3,569
	(404,417)	(504,761)	(495,654)
Change in fund balance	-	3,927	170
Fund balance			
Beginning of year	26,409	26,409	26,239
Change in year	-	3,927	170
End of year	\$ 26,409	\$ 30,336	\$ 26,409

REVENUE FUND – FEES AND RECOVERIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

	2024 Budget	2024	2023
Program fees			
Parks and recreation	\$ 51,287	\$ 54,534	\$ 50,861
Arts, culture and community services	18,875	24,810	21,600
Library	624	680	779
Police	2,186	1,886	1,812
Fire	796	1,777	1,559
Other	785	989	1,076
	\$ 74,553	\$ 84,676	\$ 77,687
License and development fees			
License fees	\$ 31,059	\$ 31,910	\$ 23,649
Engineering fees	13,008	14,943	10,390
Trade permits	20,506	22,191	24,352
Development and building permits	42,391	52,552	30,485
Rezoning fees	7,288	7,134	10,627
Other fees	2,097	3,059	24,195
	\$ 116,349	\$ 131,789	\$ 123,698
Parking			
On street parking	\$ 66,746	\$ 59,968	\$ 55,207
Parks	10,317	14,267	12,127
Civic Theatre	971	1,065	821
Other	355	4,006	3,863
	\$ 78,389	\$ 79,306	\$ 72,018
Government Transfers			
Police	\$ -	\$ 3,048	\$ 1,751
Fire	-	3,500	970
General government	27,531	26,803	25,681
Parks and recreation	-	-	191
Arts, culture and community services	-	14,222	16,347
Library	-	1,347	1,442
Planning and development	-	2,337	1,823
Utilities	-	-	-
	\$ 27,531	\$ 51,257	\$ 48,205
Cost recoveries & donations			
Police	\$ 27,718	\$ 34,267	\$ 31,599
Fire	10,563	12,438	11,537
General government	4,201	6,592	5,506
Parks and recreation	5,227	6,374	7,383
Arts, culture and community services	6,009	2,308	1,375
Engineering services	6,801	6,835	7,347
Library	1,976	950	3,527
Planning and development	2,299	3,642	2,846
Utilities	489	632	482
	\$ 65,283	\$ 74,038	\$ 71,602
Rental, lease and other			
Property rentals and leases	\$ 22,278	\$ 23,890	\$ 19,660
Street use	1,810	3,078	1,305
False alarm reduction program	1,000	846	912
Other	22,032	25,199	22,128
	\$ 47,120	\$ 53,013	\$ 44,005

PROPERTY ENDOWMENT FUND – STATEMENT OF OPERATIONS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

	2024	2023
Operations		
Rental and leases		
Revenue	\$ 32,684	\$ 28,343
Expenses	12,894	11,741
	19,790	16,602
Parking		
Revenue	24,725	24,207
Expenses	22,495	22,264
	2,230	1,943
Water moorage		
Revenue	1,656	1,563
Expenses	834	912
	822	651
Net revenues from operations	22,842	19,196
Other Revenue		
Other income	-	-
Investment Income	9,012	9,639
Gain in sale of tangible capital assets	34,009	11,260
	43,021	20,899
Administration and operating	5,432	5,278
Net revenues	\$ 60,431	\$ 34,817

SCHEDULE OF DEBTS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

OUTSTANDING BORROWING AUTHORITY

	Capital Plan Borrowing Authority*	Council-approved Debt Funding**	Debentures Issued to end of 2023	Outstanding Borrowing Authority
General				
2019-2022	\$ 300,000	\$ 299,116	\$ 295,576	\$ 3,540
2023-2026	495,000	192,166	51,567	140,599
	795,000	491,282	347,143	144,139

Sewer, Water and NEU

2019-2022	195,000	187,961	167,829	20,132
2023-2026	240,000	109,754	-	109,754
	435,000	297,715	167,829	129,886

Total General, Sewer, Water and NEU

2019-2022	495,000	487,077	463,405	23,672
2023-2026	735,000	301,920	51,567	250,353
	\$ 1,230,000	\$ 788,997	\$ 514,972	\$ 274,025

* Borrowing authorities are established as part of the Capital Plan. General borrowing authorities for each Capital Plan are approved by the electors. Sewer, Water and NEU borrowing authorities are approved by Council.

** Debtenture funding is approved by Council as part of Annual Budget.

LONG TERM DEBT CONTINUITY

	Externally Held	Internally Held	Total
Balance, beginning of year	\$ 997,497	\$ 120,934	\$ 1,118,431
Add: Debentures issued	125,000	-	125,000
	1,122,497	120,934	1,243,431
Less: Premium amortization	(1,083)	-	(1,083)
Less: Maturities			
General and water	105,933	-	105,933
Local improvements	-	270	270
	105,933	270	106,203
Balance, end of year	\$ 1,015,481	\$ 120,664	\$ 1,136,145

SCHEDULE OF DEBTS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

SCHEDULE OF GENERAL DEBT

Bylaw	Maturity Date	Rate %	Term (Years)	Debenture Outstanding	Sinking Fund Reserve Balance
10117	September 30, 2021 - 2030	1.71%	20	\$ 1,682	\$ -
10565	October 18, 2052	3.70%	40	120,000	15,972
11362	November 20, 2025	2.90%	10	90,000	79,342
11673	December 15, 2026	2.70%	10	90,000	68,477
11941	November 03, 2027	2.85%	10	85,000	55,460
12203	September 21, 2028	3.10%	10	85,000	46,603
12307	November 20, 2023 - 2028	4.07%	10	2,000	-
12561	October 18, 2052	3.70%	33	100,000	6,971
12814	November 06, 2030	1.40%	10	100,000	34,486
13149	November 05, 2031	2.30%	10	100,000	25,256
13511 *	October 28, 2032	3.70%	10	-	19,729
13598	December 22, 2032	4.58%	10	1,669	-
13828	November 03, 2033	4.90%	10	100,000	8,013
14146	October 25, 2034	4.00%	10	125,000	-
				1,000,351	360,309
Unamortized Premium				15,130	-
Other Sinking Fund statutory reserves				-	11
Total				\$ 1,015,481	\$ 360,320

* Internally held debt

FUTURE PRINCIPAL AND INTEREST PAYMENTS ON DEBT UNAUDITED (Tabular amounts in \$000s)

Year Ended December 31, 2024

	General			Waterworks			Local Improvements Property Owners' Share			Total General, Waterworks and Local Improvements		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	84,946	30,865	115,811	6,000	1,151	7,151	178	40	218	91,124	32,056	123,180
2026	85,959	28,395	114,354	5,000	977	5,977	95	29	124	91,054	29,401	120,455
2027	82,472	26,067	108,539	3,500	842	4,342	48	23	71	86,020	26,932	112,952
2028	83,519	23,710	107,229	2,466	742	3,208	46	21	67	86,031	24,473	110,504
2029	500	21,122	21,622	-	666	666	40	18	58	540	21,806	22,346
2030 - 2034	425,990	88,031	514,021	-	3,330	3,330	198	52	250	426,188	91,413	517,601
Thereafter	202,000	134,532	336,532	18,000	11,988	29,988	59	6	65	220,059	146,526	366,585
	\$ 965,386	\$ 352,722	\$ 1,318,108	\$ 34,966	\$ 19,696	\$ 54,662	\$ 664	\$ 189	\$ 853	\$ 1,001,016	\$ 372,607	\$ 1,373,623

External Debt Only

	General			Waterworks			Total General & Waterworks		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	84,946	30,865	115,811	6,000	1,151	7,151	90,946	32,016	122,962
2026	85,959	28,395	114,354	5,000	977	5,977	90,959	29,372	120,331
2027	82,472	26,067	108,539	3,500	842	4,342	85,972	26,909	112,881
2028	83,519	23,710	107,229	2,466	742	3,208	85,985	24,452	110,437
2029	500	21,122	21,622	-	666	666	500	21,788	22,288
2030 - 2034	425,990	88,031	514,021	-	3,330	3,330	425,990	91,361	517,351
Thereafter	202,000	134,532	336,532	18,000	11,988	29,988	220,000	146,520	366,520
	\$ 965,386	\$ 352,722	\$ 1,318,108	\$ 34,966	\$ 19,696	\$ 54,662	\$1,000,352	\$ 372,418	\$ 1,372,770

STATISTICAL REVIEW
UNAUDITED

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2024	2023*	2022*	2021*	2020*
		(Restated)	(Restated)	(Restated)	(Restated)
Financial assets					
Cash and cash equivalents	\$ 661,130	\$ 807,147	\$ 900,532	\$ 1,146,611	\$ 1,141,886
Investments	3,458,303	3,106,277	2,631,633	1,900,173	2,066,044
Accounts receivables	477,358	344,085	295,360	288,031	316,069
Lease agreement receivable	1,950	1,950	1,950	2,094	2,083
	4,598,741	4,259,459	3,829,475	3,336,909	3,526,082
Liabilities					
Accounts payable and accrued liabilities	650,562	623,313	561,642	556,167	836,333
Deferred liabilities	108,998	103,516	101,337	106,808	106,879
Mortgages and loan agreement	12,489	9,456	5,911	7,801	16,204
Debt	1,015,481	997,497	1,013,687	1,013,163	1,054,635
Deferred revenue	1,076,545	1,015,287	919,016	731,584	764,183
Asset retirement obligations	244,814	237,534	233,241	229,077	225,041
	3,108,889	2,986,603	2,834,834	2,644,600	3,003,275
Net financial assets	1,489,852	1,272,856	994,641	692,309	522,807
Non-financial assets					
Inventory and prepaids	33,625	32,039	31,198	29,024	25,376
Tangible capital assets	8,925,037	8,282,985	8,030,466	7,791,007	7,416,773
	8,958,662	8,315,024	8,061,664	7,820,031	7,442,149
Accumulated Surplus	\$ 10,448,514	\$ 9,587,880	\$ 9,056,305	\$ 8,512,340	\$ 7,964,956

* The financial statements for each prior period presented for comparative purposes are restated to reflect the the adoption of PS 3400 Revenue standard.

CONSOLIDATED STATEMENT OF OPERATIONS

	2024	2023* (Restated)	2022* (Restated)	2021* (Restated)	2020* (Restated)
Revenues					
Property taxes, penalties and interest	\$ 1,271,706	\$ 1,183,722	\$ 1,082,144	\$ 982,108	\$ 935,538
Utility fees	425,996	384,044	362,571	338,501	320,914
Program fees	155,024	145,026	132,115	80,359	45,426
License and development fees	131,881	118,779	104,781	92,618	83,914
Parking	106,585	98,643	92,855	80,383	67,391
Government transfers (Note 16)	143,862	185,552	94,463	130,607	59,402
Cost recoveries and donations	144,495	104,840	104,738	105,240	91,971
Investment income	172,468	145,301	58,676	31,454	40,471
Rental, lease and other	95,138	78,859	74,347	66,561	70,062
Bylaw fines	23,437	23,515	23,137	25,427	16,156
Developer contributions	480,272	146,940	309,948	384,949	125,829
Gain (loss) on sale of tangible capital assets	13,414	482	1,110	4,604	12,957
	3,164,278	2,615,703	2,440,885	2,322,811	1,870,031
Expenses					
Utilities	416,446	364,670	367,639	336,271	325,828
General government	298,950	239,137	218,997	210,277	194,695
Police protection	474,767	430,270	387,922	377,197	350,064
Fire protection	201,574	183,026	164,703	157,024	145,955
Engineering	262,403	236,348	227,141	218,991	213,130
Planning and development	92,675	91,243	80,845	78,909	70,816
Parks and recreation	292,966	270,207	236,028	195,825	163,625
Arts, culture and community services	193,107	205,071	153,010	141,495	124,165
Library	70,756	64,155	60,635	59,438	51,609
	2,303,644	2,084,127	1,896,920	1,775,427	1,639,887
Annual surplus	\$ 860,634	\$ 531,576	\$ 543,965	\$ 547,384	\$ 230,144

* The financial statements for each prior period presented for comparative purposes are restated to reflect the the adoption of PS 3400 Revenue standard.

CONSOLIDATED EXPENSES BY OBJECT

	2024	2023	2022	2021	2020
Expenses					
Wages, salaries and benefits	\$ 1,272,527	\$ 1,153,868	\$ 1,040,872	\$ 984,681	\$ 894,298
Contract services	232,042	147,662	117,187	101,655	112,622
Supplies, material and equipment	535,304	535,523	505,763	445,330	390,348
Debt charges	36,423	28,413	22,972	34,964	41,452
Amortization of tangible capital assets	227,348	218,661	210,126	208,797	201,167
	\$ 2,303,644	\$ 2,084,127	\$ 1,896,920	\$ 1,775,427	\$ 1,639,887

ACQUISITION OF TANGIBLE CAPITAL ASSETS

	2024	2023	2022	2021	2020
Capital Additions	\$ 879,123	\$ 476,622	\$ 585,399	\$ 354,977	\$ 348,376

DEBT

	2024	2023	2022	2021	2020
Population *	756,008	725,778	706,012	693,235	697,266
Long Term Debt (\$000s)					
Debenture debt outstanding	\$ 1,136,145	\$ 1,118,432	\$ 1,134,844	\$ 1,014,570	\$ 1,056,454
Less: Internally held debt	(120,664)	(120,934)	(121,157)	(1,407)	(1,819)
Externally held debt	1,015,481	997,498	1,013,687	1,013,163	1,054,635
Less: Sinking Fund reserves	383,237	390,044	402,285	423,244	458,755
Net externally held debt	\$ 632,244	\$ 607,454	\$ 611,402	\$ 589,919	\$ 595,880
Gross debt per capita (externally held)	\$ 1,343	\$ 1,374	\$ 1,436	\$ 1,462	\$ 1,513
Net debt per capita (externally held)	\$ 836	\$ 837	\$ 866	\$ 851	\$ 855

* Source: Population Section, B.C. Stats
Ministry of Labour Citizens' Services, Government of British Columbia

FIVE YEAR STATISTICAL REVIEW UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

RESERVES

	2024	2023	2022	2021	2020
Financial Stabilization					
Deferred Employee Benefits	\$ 61,535	\$ 61,962	\$ 61,962	\$ 62,570	\$ 58,570
General Revenue Stabilization	212,884	259,632	199,405	162,187	146,714
Solid Waste Capital	89,226	79,975	70,898	67,967	64,935
Utility Rate Stabilization	53,627	53,850	44,385	31,346	26,880
Other	7,139	7,139	7,139	7,139	6,939
	424,411	462,558	383,789	331,209	304,038
Asset Management					
Golf Course and Artificial Turf	2,642	2,739	2,730	3,171	3,655
Plant and Equipment	76,734	73,396	71,951	63,152	55,740
Streets Capital Maintenance	22,768	18,560	17,463	17,458	19,463
	102,144	94,695	92,144	83,781	78,858
Future Capital					
Affordable Housing	340,076	307,170	284,288	232,017	198,387
Capital Facilities and Infrastructure	271,607	180,776	116,212	95,375	92,519
Community Amenities	718,467	627,978	552,203	459,277	429,402
Parking Sites	57,762	56,062	54,707	54,254	43,836
Pedestrian and Cycling	4,229	3,798	3,610	7,024	6,715
	1,392,141	1,175,784	1,011,020	847,947	770,859
Special Revenue and Programs					
Childcare Endowment	18,174	17,841	17,593	17,723	18,086
Community Amenity Operations	11,845	11,476	11,294	11,371	11,553
Donations	23,897	23,339	19,434	17,126	16,266
Emerging Neighbourhood	10,000	10,000	10,000	10,000	10,000
Insurance	21,655	18,168	20,439	25,691	27,822
Outstanding Commitments	13,578	15,454	12,721	18,773	17,781
Public Art	21,153	21,297	18,955	18,639	17,391
Social and Cultural	34,093	31,519	31,336	28,210	27,608
Other	72,238	44,329	26,610	22,956	22,054
	226,633	193,423	168,382	170,489	168,561
Future Debt Repayment	50,933	33,851	36,495	26,904	19,903
	\$ 2,196,262	\$ 1,960,311	\$ 1,691,830	\$ 1,460,330	\$ 1,342,219

FIVE YEAR STATISTICAL REVIEW UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2024

TAXATION

	2024	2023	2022	2021	2020
Property Assessment (\$000s)					
Rateable property general purposes	\$ 526,762,017	\$ 524,660,495	\$ 498,137,747	\$ 448,644,058	\$ 439,911,668
Tax Rates – Rate per \$1,000 of Assessment					
Residential - class 1					
Municipal purposes	1.73578	1.63321	1.53131	1.60152	1.58076
Education	0.87187	0.84419	0.84961	0.96661	0.99877
Other taxing authorities	0.36053	0.30330	0.31201	0.35437	0.34615
Total Residential	2.96818	2.78070	2.69293	2.92250	2.92568
Business/other - class 6					
Municipal purposes	5.84061	5.05624	4.72853	4.91463	4.47887
Education	3.42299	3.37456	3.56469	3.92342	1.13968
Other taxing authorities	1.08386	0.95029	1.01705	1.13169	1.11228
Total Business/Other	10.34746	9.38109	9.31027	9.96974	6.73083
Major industrial - class 4					
Municipal purposes	34.59680	35.61235	34.05142	33.31879	30.39510
Education	1.36000	1.33000	3.52000	3.86000	3.70000
Other taxing authorities	2.05554	1.90996	2.04052	2.18289	2.18658
Total Major Industrial	38.01234	38.85231	39.61194	39.36168	36.28168
Light industrial - class 5					
Municipal purposes	5.84061	5.05624	4.72853	4.91463	4.27116
Education	3.46424	3.44686	3.58070	4.04384	4.74286
Other taxing authorities	0.97535	0.92160	0.96782	1.28758	1.59483
Total Light Industrial	10.28020	9.42470	9.27705	10.24605	10.60885
Total Utilities - Class 2	46.17412	44.51053	43.28588	44.21992	40.36626
Total Supportive Housing - Class 3	0.15509	0.15054	0.15062	0.15423	0.14184
Total Recreational/Non-Profit - Class 8	4.11514	3.85465	3.79979	4.21332	3.86290
Total Farm – All Purposes - Class 9	9.30064	9.31405	8.91729	8.96082	8.84050
Property Tax Revenue by Property Class (%)					
Residential - class 1	56.9	56.8	56.8	56.9	55.7
Business - class 6	39.9	40.1	40.2	40.0	41.1
Major industrial - class 4	1.1	0.9	0.9	1.0	1.0
Light industrial - class 5	1.1	1.0	1.0	1.1	1.1
Other utilities, rec/non-profit and farm	1.0	1.2	1.1	1.0	1.1
Total	100.0	100.0	100.0	100.0	100.0
Taxes Collected (\$000s)					
City collection	\$ 1,255,734	\$ 1,261,543	\$ 1,143,918	\$ 989,089	\$ 950,956
Transferred to other taxing authorities	965,907	923,288	913,843	890,598	671,167
Total collected for own purposes	2,221,641	2,184,831	2,057,761	1,879,687	1,622,123
Taxes collected by the City:					
Property and business taxes	\$ 2,203,003	\$ 2,072,193	\$ 1,965,262	\$ 1,840,433	\$ 1,576,899
Local improvement levies	319	377	420	519	620
Payment in lieu of taxes					
Net assessment based	25,863	25,040	21,931	23,544	20,996
Non-assessment based	8,428	9,400	8,374	8,210	8,190
Total	2,237,613	2,107,010	1,995,987	1,872,706	1,606,705



TASK FORCE FOR CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)

INTRODUCTION

GOVERNANCE & RISK MANAGEMENT PROCESS

STRATEGY AND CLIMATE MANAGEMENT

METRICS & TARGETS



INTRODUCTION

The City of Vancouver has been internationally recognized for its efforts in sustainability, first for its Greenest City Action Plan program in the 2010s, and for ongoing implementation of the Climate Emergency Action Plan and Climate Change Adaptation Strategy. The City is committed to sustainability as it seeks to fulfill its long-term strategic goals related to the community, the environment and the city's prosperity. This report contains information about our plans, activities and results related to climate-related risks and opportunities, for Vancouver City Council; residents; local service authorities and providers in the health, finance, insurance and other sectors; and other local governments and stakeholders.

Vancouver was one of the first cities in the world to recognize the significance of climate change. In 1990, the ground-breaking Clouds of Change Task Force recommended that Vancouver begin to reduce its greenhouse gas emissions. The City of Vancouver committed to taking action to mitigate and adapt to the emerging and anticipated impacts of climate change. This commitment began with the adoption of our Greenest City Action Plan in 2011, followed by our first Climate Change Adaptation Strategy (CCAS) in 2012.

The magnitude and rate of climate change and associated risks depend strongly on near-term mitigation and adaptation actions, according to the Sixth Assessment Report (AR6) from the Intergovernmental Panel on Climate Change (IPCC). Projected adverse impacts, related losses and damages also escalate with every increment of global warming. The City addresses both carbon emissions that cause climate change—through the Climate Emergency Action Plan (CEAP)—and enhancing resilience to climate-related shocks and stresses—through our Climate Change Adaptation Strategy (CCAS).

Over the last decade, Vancouver has experienced a variety of climate-related events. Events like these strengthen our commitment to responding to and preparing for climate change.

- On October 18, 2024, an atmospheric river brought heavy rainfall to the region for 3 days, exceeding 200mm in some areas. This event led to localized flooding, disruption to transportation, and power outages. Then on November 19, 2024, a powerful bomb cyclone struck the Pacific Northwest. This storm underwent bombogenesis, rapidly dropping its central pressure to a record-tying level of 942 mb. The cyclone brought heavy rain and strong winds, leading to widespread power outages and transportation disruptions.
- A province-wide heat dome in June 2021 resulted in record high temperatures: above 49°C in the hardest hit region, and over 33°C in Vancouver. Heat-related causes resulted in 117 deaths in Vancouver alone, the majority of whom were senior residents living alone.
- Exceptional and prolonged warm, dry periods in summer-fall 2022 and again in 2023 caused drought conditions that impacted water supply locally and across the province. Drought also undermined forest canopy health: the added stress of heat and drought have made a significant portion of the 400 hectares of trees in Stanley Park more vulnerable to a cyclical hemlock looper moth outbreak. These trees are now less likely to recover.
- Wildfire smoke from outside the Metro Vancouver region impacted local air quality in 2010, 2015, 2017, 2018, and 2020-2022, resulting in visibly hazy skies and significant increases of fine particulate matter in the local airshed.
- Province-wide flooding events in November 2021 where the Insurance Bureau of Canada estimates the insured damage caused by flooding was \$675 million, calling it the “most costly severe weather event in the province's history.” Although Vancouver did not directly experience flood and landslide impacts near the level of others in the region such as Abbotsford's Sumas Prairie, supply chain issues and disaster response assistance significantly impacted the City for several months.
- King tide events in 2012, 2018, and every year since 2021 flooded shoreline infrastructure and City recreational facilities. In particular, the 2022 events (the highest water levels since 1982) caused significant damage to the City's seawall, Kitsilano Pool, and the Jericho Pier, important and highly utilized regional recreational assets.

Climate-Related Financial Disclosures at the City of Vancouver



Governance
The organization's governance around climate-related risks and opportunities.

Strategy
The actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

Risk Management
The processes used by the organization to identify, assess, and manage climate-related risks.

Metrics and Targets
The metrics and targets used to assess and manage relevant climate-related risks and opportunities.

Since 2018, the City has included unaudited climate-related financial disclosures in its annual financial report, guided by the recommendations of the Taskforce for Climate-related Financial Disclosure (TCFD). This continues to be an evolving process; the City is developing information and systems in all four core elements to meet the complexity of TCFD reporting (see "For Further Development" sections).

Financial regulators and governments around the globe (including Canada) are moving towards mandatory TCFD-type reporting, with the release of the IFRS S1 and S2 standards by the International Sustainability Standards Board in mid-2023. In the meantime, Vancouver and other public-sector reporters continue to interpret TCFD recommendations aimed primarily at the private sector. The City is supportive of rapidly developing global and national developments in public-sector reporting guidance and standards, participating in the Municipal Net-Zero Action Research Partnership (N-ZAP) development of TCFD guidance and climate budgeting for Canadian cities. We also participate in consultation on draft climate-related standards, e.g., from the International Public Sector Accounting Standards Board (IPSASB). We will maintain TCFD reporting alignment as we await these emerging standards.

One of many distinctions from private-sector TCFD reporting: local government purview around climate action crosses both public and private domains. In this reporting disclosure, Vancouver incorporates a broader public policy view, to climate risks and impacts on both the City as a local government and as a community.

GOVERNANCE AND RISK MANAGEMENT PROCESS

Structure

The overall risk governance structure of the City comprises the following roles and responsibilities.

City Council	City Council approves all the City's long-term service strategic plans, including climate-related strategies, and prioritizes the implementation of those plans through budget funding approval. Council receives reports on progress against climate targets annually and at stated intervals.
Risk Management Committee (RMC)	The RMC comprises the City Manager, Deputy City Manager, City Solicitor, Chief Financial Officer, and the Chief Risk Officer. The RMC oversees the City's management of acute and chronic risks, with climate impacts appearing in both categories. The RMC oversees risk governance and the general risk framework to ensure standard methods of risk evaluation and process are used. The RMC sets limits within which risks should be managed, and ensures the treatments meet the risk tolerance for the City. The RMC appoints Risk Owners for risks that cross multiple departments.
Chief Risk Officer, Risk Management Team	The Chief Risk Officer and the Risk Management Team lead the Enterprise Risk Management (ERM) program, under direction of the RMC. They are responsible for monitoring and facilitating the implementation through operational management of ERM processes, tools and reporting to achieve effective risk treatment. The Risk team also sits on key steering committees related to climate risk.
Department General Managers (GM)	GMs act as the Risk Owners, responsible for ensuring appropriate risk management practices are in place and operating effectively for their area of responsibility. GMs retain the ultimate responsibility for effective risk management in their departments, which includes identifying and treating risks related to their area of responsibility. Risks that may significantly impact the City are escalated through the ERM process for guidance from the RMC. The Risk team provides support and workshops to aid the departments in identifying risks and developing mitigation plans.

The Enterprise Risk Management (ERM) Process

The ERM identification process includes discussions with management, workshops, review of recent incidents, and examination of incidents and news outside of the city. Once identified, the risks are evaluated using a standard risk evaluation matrix of likelihood and impact. Major risks to the City that score high on the evaluation matrix are named Key Risks, which are then assigned to Risk Owners, who are then responsible for developing and executing a treatment plan to address the risk. Climate risks are included in the same ERM process.

For Further Development

The City has been considering climate-related risks at a comprehensive strategic level for several years, with incremental improvements to prioritization and funding processes made along the way. Climate-related responsibility is currently assigned to Risk Owners—specific managers or committees—but climate-related management responsibilities and cross-functional coordination could be rationalized and improved. A climate budget (e.g. the [2025 Climate Budget](#) memo to Council) helps to improve systems and processes that generate and report financial and non-financial quantitative information to support effective climate-risk governance. The further development of a corporate framework for strategic planning should cover 50-100 years to incorporate climate-related issues and goals, risk factors and financial resources to guide our decision-making processes.

STRATEGY AND CLIMATE RISK MANAGEMENT

Climate Risk Assessment

The City of Vancouver has qualitatively assessed physical risks to systems and service-delivery areas, and to the community. The City of Vancouver has not yet undertaken a corporate transition risk assessment for City operations, but the former Vancouver Economic Commission completed a preliminary assessment of community-level transition risk in 2022.

Table 1 – City Progress on Climate Risk Assessments

	Corporate Operations	Community
Physical	partial, qualitative	complete, qualitative
Transition	not started	partial, qualitative

Physical Risk (Community, Corporate)

In July 2019, the Province published the [Preliminary Strategic Climate Risk Assessment for BC](#) and complementary framework for risk assessment. Vancouver’s climate risk assessment mirrors this methodology. The provincial assessment lists water supply shortages, health-related impacts from heat and wildfires among BC’s top risks.

City staff prioritized Vancouver’s climate-related physical hazards and impacts during climate adaptation planning processes in 2011, 2018, and again in city-wide emergency management, culminating in an updated 2024 Hazard, Risk and Vulnerability Analysis (HRVA). The update produced an inventory of current actions and a gap analysis to understand the focus of the city’s efforts.

Vancouver’s HRVA assessed thirteen hazards, including five climate-related ones. Each hazard was assigned a rating for likelihood of occurrence now and in 2050, and the consequences it could produce. The HRVA also

Coastal Flood Risk Assessment

With coastal flooding being one of the top risks for Vancouver, the City conducted a Coastal Flood Risk Assessment (CFRA) in three phases between 2012 and 2018. This assessment took a fulsome, rigorous look at current and future flood risk given sea level rise around the coastline. CFRA Phase I confirmed that Vancouver is most vulnerable to flooding caused by the combined effect of a coastal storm surge and a king tide (exceptionally high tides that typically occur in December and January). In addition to mapping the areas vulnerable to flooding, Phase I also identified the community assets, infrastructure and buildings at risk to flooding over time.

includes extensive engagement with disproportionately impacted communities to better-understand equity within the context of disasters and emergencies. Together, these form a risk rating (low-high), which can be used to guide risk reduction planning.

Climate-related hazards went through a further vulnerability assessment to identify which communities, ecosystems and infrastructure are at highest risk of negative impacts. This was used to guide development of our updated Climate Change Adaptation Strategy and prioritization of actions (see “Climate Actions Plans” section). Table 2 summarizes Vancouver’s five main climate hazards.

Table 2 – Vancouver’s Climate-Related Hazards

Climate Hazard	Description
Extreme Heat	As year-round temperatures increase, warmer summers will see more extreme heat days and heatwaves. Often referred to as the “silent killer” of climate change, extreme heat is responsible for more weather-related deaths in Canada in an average year than any other hazard.
Poor Air Quality	A major cause of poor air quality in Vancouver is wildfire smoke, caused by fires burning in and outside the region during summer and the surrounding months. Wildfire smoke contains particulate matter (PM) that can have health effects when inhaled. Another source of poor air quality is ground level ozone, a colourless gas that is harmful to human health and primarily comes from human sources, like motor vehicle exhaust. In summer, sunlight and higher temperatures exacerbate the impacts of ground-level ozone.
Drought	Droughts are prolonged periods of dry conditions and water shortages. Drought can be caused by combinations of insufficient snow accumulation, chronic hot and dry weather, and low or delayed rainfall. While Vancouver is sometimes affectionately referred to as “Rain City”, climate change is altering precipitation patterns. This, combined with hotter summers will likely accelerate seasonal drought conditions.
Extreme Rainfall	Extreme rainfall refers to a spectrum of rainfall events that may result in surface ponding, overland flow, and environmental pollution. Severe events overwhelm the capacity of drainage systems, resulting in major disruptions, damage to property and infrastructure, and risk to people. Historically, such events only occurred once every 10-25 years or more, but they are becoming more frequent with climate change.
Sea Level Rise	Globally, sea levels are rising due to a combination of melting glaciers and thermal expansion of sea water due to warmer temperatures. Vancouver is expected to experience half a meter of sea level rise by 2050, and one meter by 2100 ^{Error! Bookmark not defined.} . Coastal flooding of low-lying areas will be exacerbated by climate change as sea levels rise. With 1 meter of sea level rise, almost 13km ² of City lands will be in the floodplain, creating new risks and impacts to parklands, infrastructure, buildings, and residences.

Transition Risk (Community)

Business-sector greenhouse gas (GHG) profiles¹ begin to give a sense of the transition risk exposure of Vancouver’s economy. Across non-export oriented sectors with a significant focus on servicing local needs, GHG emissions are generally low. These sectors face a low level of transition-related risks from global stressors, such as the move to environmental, social, and governance (ESG) investment approaches, or the decline of fossil fuel investment.

However, most of Vancouver’s businesses still face specific challenges with driving towards net zero outcomes related to regulatory complexity; larger, structural economic challenges, such as poor payback on some decarbonization investments; and a lack of available labour². Table 3 gives a qualitative assessment of local transition risks supported and contextualized within provincial and national assessments conducted in 2022³.

¹ Vancouver Business Energy and Emissions Profile, Vancouver Economic Commission, 2016: available [here](#).

² As suggested by anecdotal evidence from the development of the Zero Emissions Economic Transition Action Plan (ZEETAP) in 2022.

³ Assessment was developed through a snowball interview methodology including synthesization of stakeholder engagement summaries from local and provincial policy processes (e.g., Vancouver’s Climate Emergency Action Plan, Metro Vancouver’s Climate 2050, CleanBC, the BC Hydro Electrification Plan, etc.), conducting ten focus groups and 30 interviews, and then reviewing all ideas with a multi-sector steering committee. Analysis was conducted as part of the ZEETAP in 2022.

Table 3 – Vancouver’s Transition Risks (SWOT Analysis, 2022)

Strengths	Weaknesses
Energy Context • Already the most decarbonized urban economy in North America • Existing energy supply of electricity is already effectively fully decarbonized (mandated to be >93% clean) Coordination and Local Culture • Strong, multi-sector (i.e., business, consumer, government) demand for and interest in climate action • Existing cross-sectoral partnerships (e.g., tech and green buildings) with growing demand for more: “green” is not just its own industry anymore Existing Regulations • Regulatory backstops are creating a relatively clear (though imperfect) baseline for market action (e.g., BC Carbon Tax, BC Energy Step Code) National Leader in Green Economy • 87% green jobs growth between 2010-2020; only city in North America consistently tracking this number • 2.8% in real GDP growth (2022); consistently had the highest in Canada across all metro areas (Conference Board of Canada)	Regulatory and Governance complexity • Conflicting regulations (e.g., urban design and energy efficiency) creating headaches and increased costs for businesses • Fragmented governance in key issue areas (e.g., land-use, materials, and energy use in buildings) Structural Economic Challenges • Significant labour deficit across most of the economy (especially in trades) • Payback on many critical-path decarbonization technologies (e.g., fuel-switching retrofits, heavy duty electric vehicles) is either very long, or non-existent • Relatively small size of the local market Competing priorities • Intersecting crises and economic pressures, especially in affordability of housing and commercial spaces and stagnant economic productivity
Opportunities	Threats
Market Momentum • Existing work in some sectors (e.g., light duty vehicles, new construction, etc.) creates significant transferable learnings to new areas of climate action (e.g., retrofits, heavy duty vehicles) • Early movers across industries are already building case-studies of action; and further government investment will accelerate work, especially in buildings • Aggressive climate action leverages consumer and resident concerns; further brand differentiation and strengthening opportunity for all Vancouver businesses National and Provincial Policy • Significant amounts of federal infrastructure and economic stimulus funding is rolling out; likely to continue for 3-5 years • Federal backstop carbon price and climate accountability will create overall business climate to motivate voluntary behavior Co-benefits • Most policy and regulatory actions at all levels of government are highly jobs-intensive, offsetting any concerns about significant negative employment impacts • Many activities have widely dispersed co-benefits (e.g., transit investments ease goods movement)	Regulatory Confusion • Senior governments’ fossil fuel investments (e.g., TMX, LNG in Canada, etc.) may reduce funding for already low-carbon jurisdictions like Vancouver; also creating consumer confusion • Industry could become confused as various policies and regulations either directly overlap, or are perceived to (e.g., BC Energy Step Code and Vancouver’s Zero Emissions Building Plan) • Province/BC Hydro debt load may mean rising price of electricity in coming years Continued Fossil Fuel Investment Limits Resources • As climate change worsens, funds will be increasingly needed for both mitigation and adaptation needs - a low-carbon resilience perspective will be critical, continual investment into the fossil fuel industry will minimize the resources needed over time

Opportunities in a Low-Carbon Transition

The City has long recognized the opportunities from targeted and reliable climate policy and action. For example, clear and consistent climate policy and regulatory trajectories help provide price and market signals to local industry. The long-term goal of developing Vancouver’s green economy is not only necessary for creating a healthy and sustainable city. It is also an opportunity for generating wealth, improving social equity, and building resiliency in the face of uncertain futures. From a City-corporate perspective, a diverse, green, future-proof economy reduces ratepayer risk in the face of climate unknowns.

Provincial Transition Risk Analysis – “Sink or Swim” Report

Additional research found transition risk related to global systemic shifts around certain natural resource categories. The Canada Climate Institute developed analysis in 2022 laying out transition-related climate risks related to the global transition to net zero by 2050. While they were unable to do city-level analysis, the risks they highlighted of relevance for Vancouver include:

- BC’s sectors at greater risk in the transition – metallurgical coal, natural gas, emissions-intensive manufacturing. Though not specifically called out in their report, many of these companies have their head offices or major branch offices in Vancouver. The success or failure of those companies’ transitions could have impact on the staff of those companies located in the city.
- The full potential of *CleanBC* (the provincial climate mitigation plan) has not yet been fully operationalized across all relevant departments and institutions – they highlight the continuing “substantial financial support for consumers and producers of fossil fuels” as one divergent market signal continuing to prevent a full embrace of net-zero transition.
- Some provincial funding programs focus on incumbent corporate players and large multinationals, neither of which are likely to grow the existing cleantech strengths and create local impact. Without greater support, it is possible that some of this cleantech strength will face a “failure to launch.”

However, it noted that because of Vancouver’s lower GHGs and diversified economy, its outlook within the British Columbia context is even more positive than the overall, optimistic profile for the province:

“With an abundance of natural resources, a growing and diversified hub of transition-opportunity companies, and a low-emissions electricity grid, British Columbia is positioning itself for success in the global low-carbon transition. An ambitious policy framework provides investors and businesses with clarity on how British Columbia can achieve its long-term climate and economic goals. The challenge is how to accelerate progress and scale up new growth opportunities.”

Failure to navigate the transition to net zero will have some impact on the Vancouver economy, as many are headquartered here (over 800 in the mining sector alone), but with a strongly diversified local economy, and fairly low relative employment intensity, sectors at-risk provincially should have a lower bearing on Vancouver’s overall long-term economic success and health.

Source: [Full Report](#) / [BC Profile](#)

Climate Action Plans

A number of related City of Vancouver strategies address climate mitigation and adaptation.

Mitigation reduces greenhouse gas (GHG) emissions in our corporate operations and the larger community. This plays a vital role in managing the degree to which we potentially have to adapt, by keeping risk levels within predictable scales.

Climate Emergency Action Plan (CEAP)

approved November 2020

Link: [Full report](#) / [Summary](#)

CEAP is mitigation-focused, and contains over 30 actions (organized into six “Big Moves”) in line with efforts to limit global warming to 1.5°C. CEAP sets targets of 50% reduction in community-wide GHGs by 2030, and achieving carbon neutrality by deriving 100% of energy used in Vancouver from renewable sources before 2050.

Governance: The Climate Emergency Directors Forum provides oversees implementation. The Climate Emergency Steering Committee provides advisory and decision oversight. The Sustainability Group tracks progress and reports to Council annually. Executive reports are also prepared as required.

Adaptation prepares City operations, infrastructure, and the community for the impacts of climate change. Related to this, improving “resilience” advances our ability to prepare for, respond to, and recover from climate shocks and stresses.

Climate Change Adaptation Strategy (CCAS)

updated March 2024; originated July 2012

Link: [Strategy \(webpage\)](#)

CCAS is adaptation-focused, and contains over 60 actions (structured around the five main climate-related hazards faced by Vancouver) and takes a risk-based approach to adaptation planning. Enabling actions support mainstreaming of adaptation across the City with an increased focus on supporting populations disproportionately impacted by climate change.

Governance: The joint Disaster Risk Reduction + Climate Adaptation Director’s Forum oversees implementation. The Climate Adaptation Steering Committee provides advisory and decision oversight. The Sustainability Group tracks progress and reports to Council annually. Executive reports are also prepared as required.

Note there is often overlap between climate mitigation and adaptation actions. For example, CEAP’s Big Move 6 is an action area focused on natural climate solutions, which have the potential to sequester carbon emissions at the same time as improving flood management, biodiversity and reducing urban heat island effect mitigation in the city.

Additionally, three cross-cutting strategies support both mitigation and adaptation action at the City.

- **Vancouver Plan** is a strategic, long-range plan guiding Vancouver to 2050 and beyond, with the aims of creating a more sustainable, inclusive, and affordable city. Adopted in 2022, Vancouver Plan will draw from CEAP, CCAS and RVS. With a core focus on resilience, Plan implementation will address issues such as long-term land use and transportation directions; housing affordability; environmental and social health; and leveraging long-term public investments. Link to [Strategy](#).
- **Resilient Vancouver Strategy (RVS)** is a city-wide strategy that takes a holistic approach to addressing shocks (e.g., earthquakes, extreme heat) and stresses (e.g., aging infrastructure, social isolation). RVS builds our capacity to anticipate, manage and recover from Vancouver’s biggest risks, and aligns work to help us survive, adapt, and thrive in the face of challenges and changes. RVS is structured around three priority areas: thriving and prepared communities, proactive and collaborative City government, and safe and adaptive buildings and infrastructure. Link to [Strategy](#).
- The **Green Operations Plan** identifies targets and actions for greening City operations, setting out goals in four areas (zero carbon, zero waste, healthy ecosystems, and staff leadership) by 2030. Development and implementation of the Plan was led by a Steering Committee made up of senior representatives from across City operations. Link to [Plan](#).

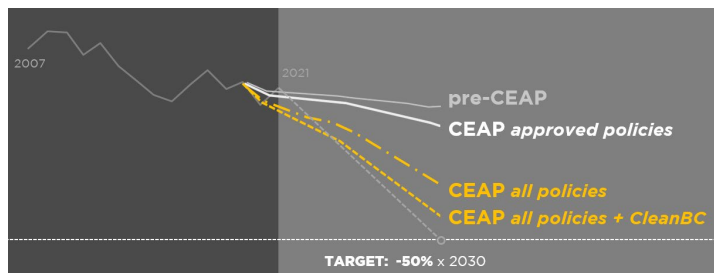
Scenario Analysis

Mitigation

The City periodically updates its projections of 2030 emissions-reduction impact from CEAP actions, using a baseline plus three scenarios as below. These projections inform development of further emissions-reduction projects. Projections will be updated in 2025.

- *“Pre-CEAP”*: reference case, absent of any local, regional or provincial policy with a primary focus on carbon reduction; includes business-as-usual actions with climate benefit (see related discussion in the “Capital Deployment” section)
- *“CEAP - approved policies”*: CEAP policies and actions adopted by Council or in advanced stages of legislation/implementation
- *“CEAP - all policies”*: all policies named in CEAP, including uncommitted initiatives still in development and pending Council approval
- *“CEAP - all policies + CleanBC”*: all CEAP policies and all legislated actions from CleanBC, the Province of BC’s emissions-reduction plan

**Figure 1 –
Vancouver’s Community GHG Emissions, 2030 (Projected)**



Adaptation

Climate projections from downscaled Global Climate Models for the 2050s and 2080s form the inputs to CCAS development and the City’s climate adaptation planning processes. For the latest Strategy update in early 2024, the Pacific Climate Impacts Consortium (PCIC) at the University of Victoria prepared downscaled climate data for the City of Vancouver based on an ensemble of nine global climate models (GCMs) used in the IPCC’s recent Sixth Assessment Report (AR6). This study focused on indices related to precipitation and temperature.

The updated local climate projections presented here are based on a high greenhouse gas emissions scenario, known as the Shared Socioeconomic Pathway 5-8.5 (SSP585). The SSP585 scenario describes a “business as usual” scenario where global fossil fuel usage continues and accelerates. While local and global commitments have been made to reduce carbon pollution, planning based on climate projections under SSP585 could be considered a “no regrets” strategy for adaptation, and it is prudent to plan for this scenario until global climate change mitigation actions begin to catch up to commitments. The City continues to follow best practice in using this scenario, which was used for the regional and provincial adaptation plans as well. See the CCAS for more information.

Coastal Flood Risk Assessment: Scenario Analysis

Vancouver’s CFRA employed specific scenario analysis. A technical advisory team of academics, practitioners in the field and stakeholders advised on five scenarios to use for flood hazard mapping, with the following ranges to help understand the varying levels of risk possible:

- year flooding is mapped for (base case 2013 out to 2200)
- severity/frequency of storm events (1:200 to 1:500 (0.2% Annual Exceedance Probability or AEP) storm surge)
- amount of sea level rise (0 to 2.0 meters).

This information highlighted the importance of planning now for sea level rise and of prioritizing our efforts, such that critical infrastructure and vulnerable populations are protected first.

2023-2026 Capital Deployment

In Vancouver’s [annual Climate Budget](#), investments are tagged as “Climate Priority”⁴ if they have a material climate benefit (mitigation, adaptation, or both) that exceeds usual practice, and are informed by climate policy. By this definition, the [2023-26 Capital Plan](#) includes Climate Priority mitigation and adaptation investments totalling \$276M⁵ (Table 4). In December 2024, Council approved the City’s 2025 Capital Budget, which included nearly \$52M of capital investment in Climate Priority projects.

Table 4 – Climate Priority Investments (Capital)

Climate Priority Investments	\$M
2023-26 Capital Plan	\$276.0
2025 Capital Budget	\$51.6

- CEAP and CCAS also contain Financial Frameworks to guide funding requests in capital planning processes.
- CEAP: The Framework ([updated in 2023](#)) identifies an estimated \$215M capital investment need over 2024-26 to implement CEAP at the levels needed to achieve our target outcomes. This is broadly in line with other Canadian cities that have developed similar estimates. As of 2024, an estimated \$118M of this funding is identified in the 2023-26 Capital Plan.
 - CCAS: The Framework ([created in 2024](#)) identifies an estimated \$74M capital investment need over 2024-26 to implement CCAS actions to improve adaptive capacity and resilience in Vancouver. As of 2024, these are 97% funded through investment allocations identified in the 2023-26 Capital Plan.

Future Impacts Today

Proactive adaptation can save money. The Federal government’s *Canada’s National Adaptation Strategy* estimates that every \$1 spent on adaptation measures can result in \$13-\$15 in total benefits. In the meantime, recent years have demonstrated the real-world costs of reacting to climate change. Nine of the 10 highest insured loss years on record in Canada occurred since 2011, according to a 2023 analysis by the CBC⁶.

In January 2022, an onshore storm caused powerful winds and a storm surge, coinciding with a seasonal king tide. Combined with significant amounts of debris in local waters, the event caused significant damage to coastal infrastructure in the City of Vancouver. Waterfront parks and facilities were flooded, shorelines were eroded, a pier was heavily damaged. Portions of the Stanley Park seawall were washed away completely: Vancouver Park Board staff have estimated the replacement cost to be \$250-300 million *without any resiliency improvements*. Low-lying areas were at elevated risk again during king tide events in December 2022 and January 2023, with the December event recording the highest local water levels in decades.

⁴ In 2022, with further refinement in the 2024 Climate Budget, City staff formalized the definition of Climate Priority-eligible investments as projects contained with CEAP and/or CCAS. Many City programs and projects have secondary climate benefits, but are externally required or regulated services (e.g., landfill gas capture, combined-sewer separation) and are therefore not governed by climate policy at the City. These initiatives are tagged as “Climate Beneficial”. In making investment decisions, their impacts have already been included in reference-case scenarios, and are not considered incremental actions for meeting City targets. See the [2024 Climate Budget](#) for more information on Vancouver’s climate taxonomy.

⁵ In 2024, City Council approved a Capital Plan Mid-Term Update that approved a \$139M increase to the 2023-2026 Capital Plan. Included was increased funding for certain Climate Priority investments, mainly in active transportation and transit infrastructure. Climate Budget reporting is a process of continual refinement at the City. Also in 2024, some projects with existing capital allocation in the 4-year Capital Plan were realigned with CCAS priorities and included in a new, refreshed CCAS. This led them to be included in a revised Climate Priority total.

⁶ *As climate changes, insurance is becoming more complex—and pricey*, news article by CBC News, posted June 6, 2023, accessed October 16, 2023, [link](#)

Project-Level Internal Carbon Price

For 2025, the City's internal carbon price was set at **\$209 per tonne CO₂-equivalent**.

The City of Vancouver approved a Corporate Carbon Pricing Policy in 2018 (link to [policy](#)), starting at \$150 in 2018 in alignment with the Metro Vancouver Regional District (which developed a similar policy in 2017). This increased at the same rate as BC's carbon tax until 2021, after which it will increase at 6% per year. The policy applies to all option analyses that use lifecycle-cost analysis to inform decision-making for vehicle/fuel procurement; City building and energy procurement, energy-efficiency upgrades; and landfill gas management.

For Further Development

The City's current capital planning framework includes sustainability and resilience benefits as considerations to guide capital investments and assist with prioritization. Work is also underway to better incorporate climate-related risks into the Enterprise Risk Management System, which will help identify funding needs where the risk is highest. The City also needs to begin monitoring the impact of climate change on available capital and operational budgets themselves: transition risks to corporate service delivery.

Momentum amongst cities around climate disclosure and climate budgeting practice continues to create greater institutional awareness to the need for more formalized, overarching frameworks for incorporating climate mitigation and adaptation priorities into capital planning and asset management systems. In 2023, the City formalized its tracking of climate-related capital and operating budgets by implementing an annual Climate Budget practice. This approach to governance, analysis and reporting will continue to evolve to help inform the preparation of long-term and four-year Capital Plans and future Annual Capital Budget allocations.

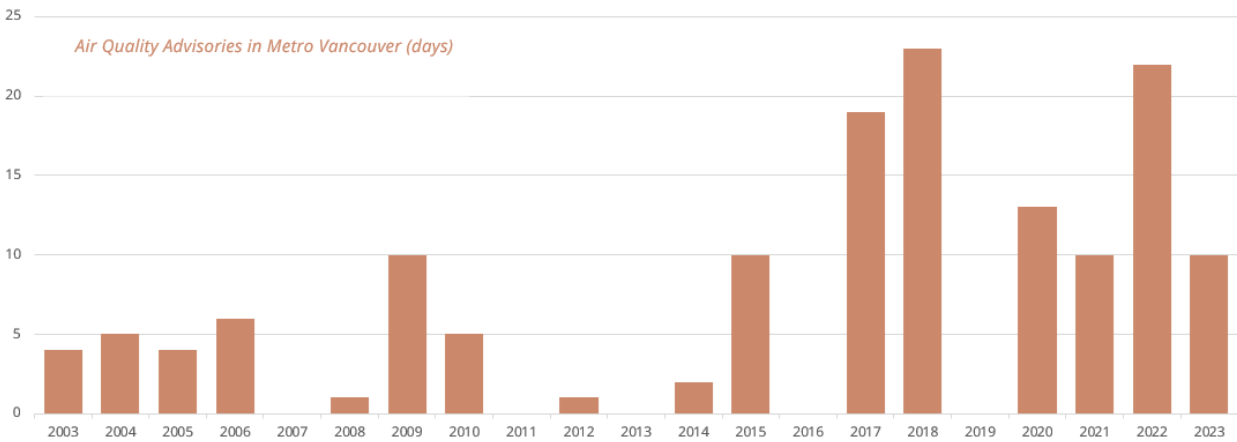
METRICS AND TARGETS

Targets and metrics communicate the City's performance in managing the risks and opportunities that arise from climate change. While emerging private-sector frameworks recommend metrics⁷, some are not directly applicable to public-sector organizations (e.g., board remuneration). The City looks to future municipal government-specific guidance and will evolve this disclosure as needed.

Physical and Transition Risk Metrics

Climate hazard indicators help the City monitor the rates of change of climate-related hazards and their impacts on Vancouver, acting as a proxy for changes in overall climate risk and supporting why the City is doing this work. These indicators are contained in the City's [CCAS Annual Report](#); Figure 3 shows air quality advisories as an example.

Figure 3 - Air Quality Advisories



Data informs project and service delivery. The HRVA produced spatial data on climate-related hazard exposure, intensity and social and physical vulnerability. Areas that are hot (surface temperature) with higher vulnerability (e.g., social and material deprivation) and fewer heat response interventions (e.g., cooling centres, spray parks, lower tree canopy) become higher-priority areas for extreme heat response measures.

TCFD also recommends disclosure of the amount or percentage of assets and service delivery vulnerable to physical and transition risks. While the City does not have these figures at this time, GHG emissions can serve as an overall indicator of transition-risk exposure for City operations and the community.

Coastal Flood Risk Assessment: Community Vulnerability Estimates

Vancouver's CFRA estimated that with one metre of sea level rise and a major storm surge event (1:500, 0.2% AEP), approximately 13 sq. km of land and buildings valued at CAD \$28.6B (at 2013 land value assessments) are vulnerable to flooding in Vancouver. Included in this is City infrastructure such as waterfront parks and seawalls, as well as a number of the City's facilities currently located in low-lying areas (e.g., City service yards located by the Fraser River and in the False Creek Flats). To protect vulnerable areas, the CFRA estimated \$1 billion of flood management infrastructure would be needed in Vancouver by 2100.

⁷ For instance, the *Climate-related Disclosure Prototype* by the IFRS Technical Readiness Working Group proposes the following measures:

- cross-industry metrics: GHG emissions, physical/transition risks, opportunities, capital deployment, internal carbon prices, and executive management remuneration
- industry-based metrics
- risk-mitigation targets: set by management to mitigate or adapt to climate-related risks or maximise climate-related opportunities; and
- other key performance indicators: used by the board or management to measure progress towards identified targets

Vancouver's Greenhouse Gas Emissions

Corporate Operations

The City compiles annual inventories of corporate GHG emissions⁸ (Table 5). As of 2023 (the latest year data are available), corporate emissions have decreased 75% from 2008 levels. A potent operational emissions source is fugitive methane from waste decomposition at the Vancouver Landfill, which is managed by an extensive gas capture system. In 2023, capture rate increased (from target 75% to 86%) due to the completion of several construction projects at the landfill, which allowed the gas collection system to be fully utilized (see Figure 4).

Table 5 - Corporate GHG Emissions

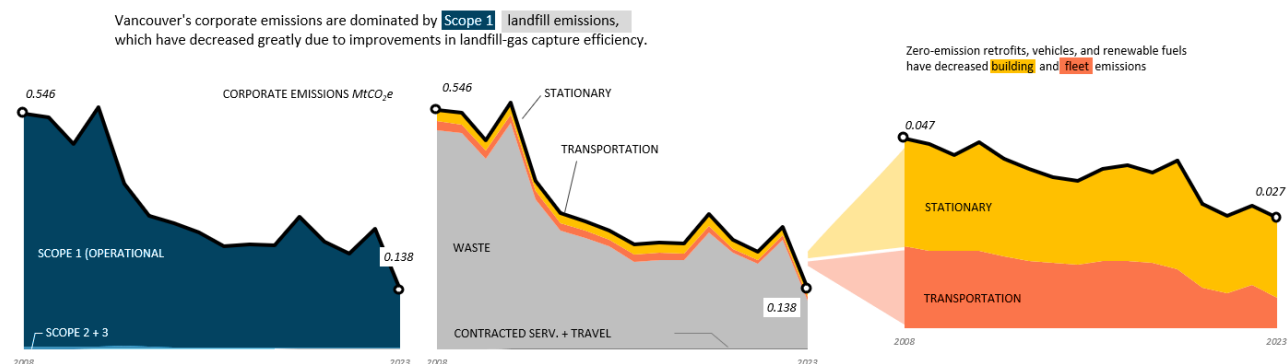
VANCOUVER GREENHOUSE GAS EMISSIONS - CORPORATE
million tonnes CO₂e

Source	2008	2021	2022	2023
Stationary	0.027	0.019	0.020	0.020
Transportation	0.020	0.009	0.011	0.008
Waste	0.50	0.194	0.249	0.110
Contracted Services, Business Travel		0.001	0.001	0.001
Scope				
1 (Operational)	0.541	0.220	0.276	0.134
2	0.005	0.002	0.003	0.003
3		0.001	0.001	0.001
Total (IEAP/GPC)	0.546	0.223	0.279	0.138
% change from 2008 baseline		-59%	-49%	-75%

Building and fleet emissions from fossil fuel use in buildings and fleet continue to decrease, guided by Green Operations Plan priorities:

- All new heating and hot water systems in City-owned facilities to be zero emissions, and all capital replacement and maintenance systems to be zero emissions where feasible.
- All non-emergency light-duty passenger vehicle purchases to be electric; electric or low-carbon options considered for all other fleet and equipment purchases. In 2023, 100% of the natural gas used by the City's fleet was renewable.

Figure 4 – Corporate GHG Emissions Trends



⁸ Corporate emissions are measured according to the *International Local Government GHG Emissions Analysis Protocol (IEAP)*, as referenced in the *Global Protocol for Community-Scale Greenhouse Gas Emission Inventories (GPC)*. Methods are consistent from 2008 to present. Corporate inventories include facilities under the City's operational control, so while corporate inventories are typically a subset of community inventories, exceptions can occur. In Vancouver's case, our landfill is located outside of our geography and used by multiple municipalities, but because the City owns and operates it, the entirety of its emissions fall within Scope 1 for the City. Scope 1 also includes emissions from energy generation supplied to the grid (in Vancouver's case, the Neighbourhood Energy Utility).

Community

The City compiles annual inventories of community GHG emissions⁹ (Table 6). As of 2023 (the latest year data are available), Vancouver's community emissions have decreased 17% from 2007 levels. CEAP sets a target of 50% reduction in community-wide greenhouse gas emissions reduction by 2030, and carbon neutrality before 2050.

Scope 1 sources (natural gas use in buildings, followed by gas and diesel use in vehicles) dominate Vancouver's emissions. Electricity (scope 2) is a smaller component due to our largely hydroelectrically powered grid. Scope 3 emissions from landfilled, incinerated and composted waste make up the remainder¹⁰.

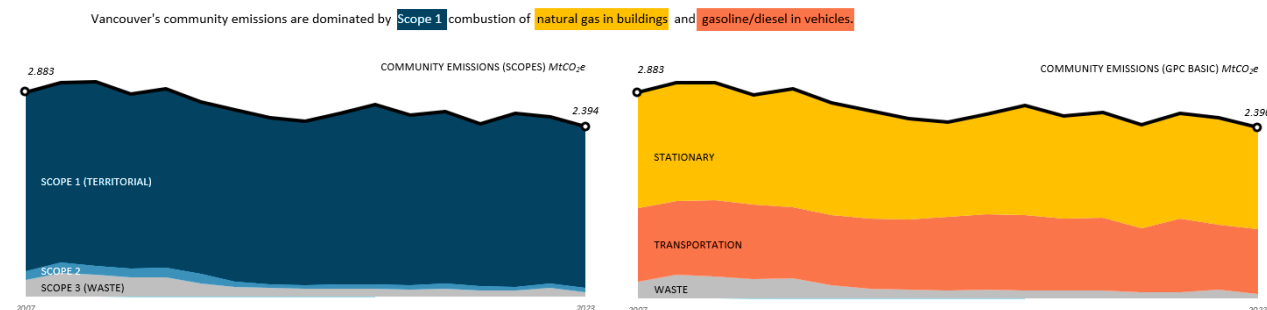
Table 6 - Community GHG Emissions

VANCOUVER GREENHOUSE GAS EMISSIONS - COMMUNITY
million tonnes CO₂e

Source	2007	2021	2022	2023
Stationary	1.612	1.464	1.499	1.415
Transportation	1.031	1.033	0.916	0.907
Waste	0.240	0.089	0.120	0.068
Total (GPC BASIC)	2.883	2.586	2.535	2.390
% change from 2007 baseline		-10%	-12%	-17%
Scope				
1 (Territorial)	2.925	2.443	2.350	2.263
2	0.117	0.054	0.066	0.064
3 (Waste)	0.240	0.089	0.120	0.068
Total (Scopes Framework)	2.883	2.586	2.535	2.394
% change from 2007 baseline		-10%	-12%	-17%

Long-term trends (Figure 5) continue to show a reduction in Vancouver's emissions since our baseline year, even as our population and economy grows. However, continued reliance on fossil fuels means our emissions are sensitive to yearly fluctuations in resident activity. For example, 2023 was a milder year, resulting in a lower heating demand and lower building emissions. Volatility and overall emissions should diminish over the long term as the community transitions to zero emission buildings/vehicles and active modes of transport.

Figure 5 – Community GHG Emissions Trends



BASIC GHG emissions inventory compiled according to the Global Protocol for Community-Scale Greenhouse Gas Emission Inventories (GPC). Totalling emissions by scope provides a slightly different inventory total than a BASIC inventory. Scope 1 includes emissions from energy generation supplied to the grid (in Vancouver's case, the Neighbourhood Energy Utility). These emissions are not included in BASIC inventories.

⁹ Community emissions are measured according to the Global Protocol for Cities (GPC) "BASIC" protocol. Methods are consistent from 2007 to present. Community inventories include Scope 1 and 2 "Stationary", Scope 1 "Transportation", and Scope 3 "Waste" greenhouse gas emissions. Note in a community inventory, totaling emissions by scope provides a slightly different inventory total than a BASIC inventory. Scope 1 includes emissions from energy generation supplied to the grid (in Vancouver's case, the Neighbourhood Energy Utility). These emissions are not included in BASIC inventories.

¹⁰ The City previously compiled community-wide ecological footprint reports, which included additional community Scope 3 emission sources: the most recent inventory is from 2015. These inventories relied on national-level Census data (particularly food and goods consumption). The City does not consider these inventories sufficiently illustrative of the impact of local policies to improve resilience and reduce exposure to transition risks. Methodologies may be revisited in the future to determine whether more localized, disaggregated consumption data is available.

Mitigation and Adaptation Targets, Indicators and Progress

The CEAP and CCAS indicator frameworks track plan implementation, tying actions to outcomes and indicators. Along with their related Financial Frameworks and the annual Climate Budget, these form an accounting framework to track progress across all the City's climate programs.

- CEAP: The City produces a CEAP Annual Report for Council ([2024 presentation](#), [2024 Dashboard](#)), based on milestones and indicators [published in CEAP](#).
- CCAS: The City produces a CCAS Annual Report for Council ([2024 presentation](#), [2024 Dashboard](#)) based on milestones and indicators [published in CCAS](#).

Canopy Cover

Vancouver's urban forest provides a multitude of benefits for the community, especially for climate resilience. The urban forest attenuates stormwater, helps keep ambient and building temperature down during hot summers, aids in cleaning the air and provides health and wellness benefits. Neighbourhood heat mapping illustrates that areas with greater canopy cover tend to be much cooler on hot days.

Many municipalities with similar levels of urbanization are establishing ambitious canopy cover targets (e.g., Toronto 40%; Portland 33%; Seattle 30%). The Park Board also re-established a more ambitious canopy cover target of 30% canopy cover by 2050. Achieving this target means going beyond planting trees in parks, requiring ongoing planting and stewardship of trees in both the public and private realm with a priority focus on canopy deficient areas and historically underserved areas. See the [Urban Forest Strategy Update](#) report for more information.

Measuring Adaptation Effectiveness

Complications arise in measuring adaptation-related outcomes due to jurisdictional challenges; the long time-horizons involved in realizing adaptation outcomes; the prioritization and selection of process, outcome, and contextual indicators; and appropriate methods for quantifying counterfactual indicators (i.e., avoided climate impacts and costs due to adaptation interventions). Staff continue to explore methods and data sources.

For Further Development

In many cases, baseline measurement or data collection methods are not in place for adaptation monitoring, though progress is being made. For instance, work continues on inventorying and mapping the City's natural assets, generating a 10-year outlook and cost projections for maintenance and renewal. City staff are involved with several national projects beginning to explore methods of assessing return on investment of adaptation interventions.

Data availability also limits the City's climate metrics to either descriptive (larger climate impacts on Vancouver), or outputs-based (deployment of adaptive measures). Our measurement does not include outcomes (quantified improvements to adaptive capacity) or a risk dimension (e.g., total community GHGs without commentary on the risk-exposure profile this figure represents).

Similar to many organizations, the City has physical risks well-identified and assessed but more work is required to better identify and quantify transition risks. Meanwhile, the City will continue to develop data sources, metrics, and related analysis to measure and communicate our performance in both climate mitigation and adaptation.

SCHEDULE OF DEBTS & GUARANTEE & INDEMNITY AGREEMENTS

SCHEDULE OF DEBT

Please refer to Supplementary Financial Information – Pages 48-50.

Prepared in accordance with the Financial Information Regulation Schedule 1, Section 4

Please refer to Consolidated Financial Statements Note 15.

Prepared in accordance with the Financial Information Regulation Schedule 1, Section 5

SCHEDULE OF REMUNERATION AND EXPENSES

- ◆ CITY OF VANCOUVER
- ◆ VANCOUVER BOARD OF PARKS AND RECREATION
- ◆ VANCOUVER POLICE BOARD
- ◆ VANCOUVER PUBLIC LIBRARY BOARD

PREPARED IN ACCORDANCE WITH
THE FINANCIAL INFORMATION REGULATION
SCHEDULE 1, SECTION 6 (2), (3), (4), (5), (6), (7)

Name	Remuneration (1)	Local Expenses (2)	Travel & Conferences (3)	Discretionary Expenses (4)
Sim, K	\$ 207,958	\$ 22,756	\$ 28,034	\$ 959,012
Bligh, R	113,551	8,129	8,646	27,404
Boyle, C	102,674	6,652	860	15,057
Carr, A	108,263	8,216	4,061	10,683
Dominato, L	113,411	8,588	7,908	25,233
Fry, P	118,514	8,794	5,924	425
Kirby-Yung, S	119,749	9,716	5,122	25,000
Klassen M	115,919	9,967	5,364	29,099
Meiszner, P	114,729	8,774	6,060	25,000
Montague, B	113,411	6,805	-	30,000
Zhou, N	119,117	10,800	1,635	28,000
	\$ 1,347,296	\$ 109,197	\$ 73,614	\$ 1,174,913

(1) Remuneration includes:

- Deputy Mayor duties for Councillor(s) Bligh, Boyle, Dominato, Fry, Kirby-Yung, Klassen, Meiszner, Montague, and Zhou
- Duty Councillor duties for Councillor(s) Bligh, Boyle, Carr, Dominato, Fry, Kirby-Yung, Klassen, Meiszner, Montague, and Zhou
- Acting Mayor duties for Councillor(s) Bligh, Boyle, Dominato, Fry, Kirby-Yung, Klassen, Meiszner, Montague, and Zhou
- Remuneration includes deferred remuneration paid to outgoing Council member (Boyle) per bylaw 11483 & 11620

(2) Local Expenses include:

- For Mayor, a transportation allowance of \$7,200
- For Councillors - maximum of 10% remuneration (includes option for taking 60% of the local expense limit as transportation allowance)

(3) Travel and Conferences - net of recoveries. Mayor's expenses include travel and conferences for political staff

(4) Discretionary Expenses:

- For Mayor - As per bylaw 11529 - Expenses are segregated by type
- For Councillors - maximum of \$30,000

Name	Remuneration		Expense		Total
Bastyovanszky, B	\$	25,658	\$	881	\$ 26,539
Christensen, L		20,698		905	21,604
Digby, T J		20,698		807	21,505
Haer, A K		20,698		582	21,280
Howard, M R		20,698		133	20,831
Jensen, C S		20,910		848	21,758
Virdi, J		20,698		591	21,290
	\$	150,059	\$	4,747	\$ 154,806

Name	Stipend		Expense		Total
Barnes, P ¹	\$	6,678	\$	1,095	\$ 7,773
Black, A		15,702		1,689	17,391
Chong, F		18,732		1,977	20,709
Lowe, L		15,476		1,020	16,496
Mirani, A ²		6,824		-	6,824
Murray, J ²		7,122		-	7,122
Point, R ²		7,472		-	7,472
Sakoma-Fadugba, C ³		12,959		10,951	23,910
Wightman, F ⁴		3,344		380	3,724
	\$	94,309	\$	17,112	\$ 111,421

NOTE:

* Stipend is based on gross remuneration, prior to CPP deduction.

** Expenses are based on gross expense.

¹ Term ended June 2024

² Term started June 2024

³ Term ended November 2024

⁴ Term ended January 2024

Name	Remuneration*		Expense		Total
Bottomer, T	\$	-	\$	-	\$ -
Huang, V		-		41	41
Lapper, E		-		-	-
Lowe, K		-		-	-
Mangat, P		-		-	-
Mangat, R		-		-	-
Meiszner, P		-		-	-
Pruden, H		-		215	215
Spears, K		-		-	-
Yang, Z		-		128	128
Yusuf, A		-		-	-
	\$	-	\$	384	\$ 384

*The Board acts in an honorary capacity and are not remunerated for their services.

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Abbey, A	\$ 82,655	\$ -	Ali, S	139,841	6
Abbot, R E	85,211	3	Alivia, M	76,331	-
Abbott, B	83,775	-	Alizadeh, K	79,978	-
Abbrusci, J A	123,808	-	Aljebouri, O	145,384	3
Abdalla Tito, M	90,276	-	Alkema, M	120,365	530
Abello-Lee, A	107,433	1,172	Allan, W	84,520	-
Abrams, W S	195,613	454	Allen, J	85,668	-
Acevedo Calle, C	158,800	10	Allen, P	99,329	790
Acevedo, J	134,921	-	Allen, R	126,671	-
Acosta Bandala, M	75,953	-	Allerton, T	96,295	225
Acton, Z	100,748	8	Alm, P E	132,947	562
Adam, A G	103,450	-	Alojado, J	109,033	-
Adam, E	97,827	-	Altamura, J	106,334	861
Adams, D	96,193	-	Aluoch, E	79,804	-
Adams, L	90,326	-	Alvarez Villanueva, M	83,316	593
Adams, L	100,196	-	Alvarez, D	78,947	-
Adamthwaite, J	132,274	157	Amarkhanyan, A	123,287	2,737
Adeli, H	103,266	-	Amarshi, A	145,559	1,316
Adhikari, R	88,860	1,664	Amaya, H	124,880	1,146
Adolph, C	125,282	196	Ambrosio, K	78,351	553
Aeng, E	119,466	786	Amigo Gonzalez Mariscal, J	112,594	-
Afghan, E	118,045	562	Aminfard, M	80,775	-
Afifi, P	122,648	-	Amisano, F	122,311	-
Afonso, G	123,954	1,170	Amisano, R	89,215	192
Agecoutay, B	78,098	-	Amon, K	152,754	3,690
Aggarwal, A	114,073	-	Amon, S	92,921	1,103
Agnihotri, N	108,111	-	Amponsah, A	92,236	12
Agno, Z	87,717	63	Amrolia, A	307,144	2,507
Agre, S	132,325	-	Anderson, C	90,189	-
Aguilar, A M	203,940	3,879	Anderson, D	90,148	-
Aheer, S	81,957	-	Anderson, G	123,226	68
Ahlstrom, C B	107,599	483	Anderson, J	111,774	-
Ahmadi Diba, F A	119,869	1,152	Anderson, K P	155,009	118
Ahmadi, P	98,982	1,182	Anderson, N A	104,121	3
Ahmed, Z	109,951	683	Anderson, P	119,807	-
Ahn, Y	76,267	-	Anderson, P	87,357	-
Ahtesham, B	164,140	839	Anderson, R	150,878	-
Aiello, G A	101,435	-	Anderson, R S	119,301	-
Ainsworth, J R	183,237	136	Anderson, S	91,358	-
Aitken, J	153,107	-	Anderson, T	91,491	-
Ajayi, A	122,700	-	Andrade, W	86,560	-
Ajina, M	121,013	-	Andrews, D R	101,867	1,569
Akai, E	79,578	13	Andrews, J	156,153	456
Akampurira, J	117,910	956	Andrews, J G	85,733	4,720
Akande, U	76,633	-	Andruk, M	83,991	-
Akhtar, J Z	129,704	-	Andrukow, D L	80,284	-
Alam, A	97,166	-	Ang, R	80,756	-
Alblas, A	139,433	-	Anstey, T	128,067	-
Alborg, M	120,442	-	Anstice, M E	79,404	-
Aleksich, S	90,617	-	Anthony, W	83,991	-
Alexander, O	101,222	56	Antoniazzi, R	118,646	-
Alger, M	149,964	5,549	Antunes, B	77,341	-
Ali, E	110,227	-	Anwar, S	139,995	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Anzulovich, M M	183,177	-	Avinash, A	136,388	-
Anzulovich, N	133,891	-	Ayres, E	95,391	-
Aparicio Kats, O	127,415	-	Azam, M A	93,906	-
Appenzeller, J	77,499	-	Azcoitia, J C	131,606	-
April, C RJ	145,433	-	Baas, C	163,632	10
Aramini, G J	176,468	467	Baber, C	179,828	562
Araujo, R	160,619	-	Babic, Z	83,051	-
Araujo, S	179,828	105	Babin, J	133,712	-
Aravena, R	82,810	-	Babineau, P B	113,042	32
Archibald, C	124,694	-	Bachan, R	98,824	-
Archide, R	84,111	-	Badelt, B	186,019	2,466
Archila Quiroa, D	139,331	562	Badesha, P	76,019	-
Arciniega Quesada, V	76,303	-	Badh, H S	87,785	8
Ardeleanu, M	79,014	150	Bagarozza, L J	131,737	-
Aremu, C	112,572	664	Bagheri, A	84,369	-
Areola, G	119,237	1,098	Bagnall, E	107,838	304
Argo, P	109,208	2,138	Bagshaw, S	90,621	-
Armistead, S A	83,495	-	Bahd, H	96,802	-
Armour, C M	79,639	-	Bahia, B	89,915	5
Armstrong, C M	175,999	1,209	Bahia, G	82,935	36
Armstrong, T	113,542	-	Bahr, N	117,447	-
Arnold, A	95,756	421	Bai, J	98,204	-
Arora, P	111,820	-	Bai, L	80,603	33
Arroyo, R	112,837	-	Baig, M	95,161	-
Arthur, L	128,520	-	Bailey, B	106,687	-
Arthur, M	87,377	-	Bailey, D A	105,815	-
Artis, E	127,733	2,284	Bailey, D VF	113,274	770
Asgary, E	113,960	-	Bailey, G J	112,700	-
Ashdown, M	159,267	334	Bailey, J	140,037	3
Ashrafi, R	91,443	-	Baillie, M	123,954	281
Askarian, M	137,632	-	Bains, D	100,013	450
Asli, N	103,596	26	Bajwa, N	85,663	-
Aspeleiter, B	81,559	-	Baker, B	80,565	-
Aspinall, J	242,826	2,432	Baker, C	104,845	1,747
Aspinwall, E	97,099	747	Baker, K	91,746	247
Assadipour, G	127,917	-	Baker, M	159,104	-
Assadizadeh, A	143,723	562	Baker, M	169,614	71
Ata, A	81,349	467	Baker, S	134,591	484
Atchison, R A	122,804	-	Bakewell, G	151,666	-
Athwal, S	179,895	3,201	Bal, K	89,239	-
Atwal, G	80,224	-	Bal, S	75,386	-
Atwood, B	108,921	-	Balbin, R	76,965	11
Au, E	117,185	131	Balce, M	81,453	-
Au, M	183,827	1,208	Baldwin, D	169,065	-
Au, N	126,207	-	Ballantyne, M T	123,302	-
Aube, W	144,929	-	Ballard, T J	151,940	-
Audia, B	75,190	-	Balogh, Z E	108,336	-
Augustine, R W	156,625	-	Balson, J	155,784	3,005
Aujla, K	208,496	2,134	Bancroft, D L	112,600	-
Aulakh, M	78,398	-	Bancy, B	103,696	40
Austin, J	103,249	1,494	Bandiera, P	104,651	-
Austin, N	179,784	-	Bando, S S	80,640	-
Autiero, D	150,983	1	Banerjee, G	127,596	1,748
Aver, R	165,114	-	Banthia, V	87,841	273

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Baptiste, C A	124,971	-	Beaulieu, L	113,715	9
Baranyais, L	99,713	-	Beaupre, J	92,246	-
Baras, D	116,095	-	Beausoleil, T L	119,918	-
Baratta, P	103,068	-	Beck, B	139,995	617
Barbaro, L	90,246	-	Beck, K H	207,679	3,201
Barber, D K	145,091	-	Becker, A	173,677	7,596
Barber, G D	84,192	-	Beckett, A	91,489	-
Barber, M P	145,422	488	Bedore, C C	102,077	-
Barbir, L F	132,018	356	Bedry, R	102,751	124
Barbosa, P	109,149	136	Beech, J	80,770	-
Barcelona, C	106,072	-	Beesley, M	84,281	3,394
Bark, D	126,854	-	Begg, A	156,475	-
Barker, A L	76,827	-	Behler, K	145,074	795
Barker, C J	113,455	-	Behm, P	86,913	-
Barker, K	127,343	-	Behnam-Shabahang, A	115,565	-
Barker, S	145,091	-	Belanger, L	179,828	839
Barlow, B	102,393	-	Belczyk, A M	118,969	-
Barnes, D	127,860	1,918	Bell, J	94,575	11
Barnes, D W	107,493	-	Bell, M	112,724	-
Barot, D	82,883	-	Bell, M	117,892	-
Barrera, A	80,657	-	Bellec, D	112,436	-
Barrera, F	86,057	44	Belluce, M N	106,259	-
Barriga, P	81,835	-	Belmonte, S	76,514	6
Barron, E	156,783	4,223	Belsham, J J	96,419	-
Barry, A	101,970	-	Belsher, D	82,747	-
Bartlett, J	129,606	404	Ben David, S	139,370	10
Barton, A	106,210	-	Bench, C	107,104	1,641
Barton, T	147,625	4,706	Bender, A S	141,998	-
Barzen, S	144,088	-	Bening, N	103,148	26
Basi, S	83,171	32	Benkadamir, H	83,517	-
Basile, V	80,770	-	Bennett, H	77,767	-
Basraon, I S	181,343	-	Bennett, J	129,649	413
Basten, J	77,575	-	Bennett, K M	124,476	-
Bateman, J K	118,325	-	Bennett, P	87,038	44
Bathan, J	86,683	32	Bentley, A M	110,866	-
Batt, I	114,113	-	Benton, E	103,490	-
Battershill, A	85,268	-	Benvenuti, J	114,004	-
Batty, G	84,977	-	Berda, S D	153,708	-
Baudon, F	83,908	-	Berdahl, I L	97,995	-
Baumann, E	116,095	-	Bergamin, C	104,620	-
Baumert-Samson, M	116,903	14	Bergen, C	90,746	-
Bautista, K	84,541	-	Bergen, J	141,642	79
Baxter, D	153,385	-	Berger, A P	121,838	-
Bayanpour, N	139,995	1,810	Bernard, C A	123,433	-
Bayley, S	80,482	563	Bernard, R	114,846	397
Bayliss, C	80,998	-	Berndt, L M	177,687	-
Bayne, A	96,200	-	Bernelot Moens, J E	76,367	-
Baynham, C	165,807	728	Bernier, C	89,998	-
Bayntun, R	139,191	-	Berrios, A	82,120	-
Bean, E	86,498	300	Berrios, J	140,888	214
Bean, G	100,795	25	Bersani, R E	78,814	-
Beatch, L	211,867	47	Bertolone, S	96,203	-
Beaton, C R	83,008	-	Besporstov, A	79,208	48
Beaulieu, A	90,774	-	Bethell, J T	149,606	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Bevacqua, U	93,261	-	Blakey, S	75,659	-
Beveridge, J JJB	122,772	786	Blanco, J	90,055	-
Bevilacqua, A	106,402	-	Blandino, R F	87,649	-
Bevilacqua, D	98,362	-	Blount, J	157,757	-
Bevilacqua, G	84,738	-	Blower, M	89,765	43
Bevilacqua, S	148,776	1,029	Bloy, K	86,601	-
Beyer, C B	116,095	-	Blue, D	99,263	-
Bhade, P	122,648	292	Blumenschein, L	88,416	8
Bharaj, R	133,141	25	Blyth, A	84,108	45
Bhatara, K	83,392	7	Boaz, R A	154,596	-
Bhathena, A A	84,113	-	Boddeveld, R	91,833	-
Bhatt, U	88,571	-	Bodnar, D A	122,648	-
Bhatti, M	80,587	19	Bodo, M	75,881	-
Bhokanandh, S	134,878	-	Bodt, C	80,680	-
Bhuiyan, M S	115,311	-	Boehm, L	87,411	-
Bhullar, A	123,953	-	Bogas, J	96,307	-
Bhullar, A S	143,790	-	Bogdonov, T	82,760	2,309
Bhullar, G S	105,291	-	Bohorquez Valencia, J	116,020	-
Bhullar, H K	119,748	1,260	Boisclair, C D	136,860	-
Bi, W	84,461	-	Bokor, A	80,911	-
Biagini, M N	131,413	270	Bolan, S M	181,112	-
Bianchi, S	140,998	1,961	Boldt, J S	127,858	-
Bibby, J	126,883	-	Boldt, T	172,565	-
Biddle, S L	81,878	-	Boleak, D	131,511	-
Bidese, L	119,063	-	Bolina, S	104,538	-
Bidwell, M G	107,570	2,128	Bond, Z	90,635	25
Bielech, D	81,407	-	Bondar, J	98,149	20
Bierman, J	116,195	720	Bonderud, E	113,580	1,402
Bifolchi, R	173,879	-	Bonell, B L	117,545	-
Bigelow, R	205,230	1,192	Bong, S	116,081	4,106
Bigg, D	87,808	-	Bonin, E	106,285	-
Billard, M	125,220	-	Bonner, R	116,095	-
Biln, P J	120,136	-	Bonneville, G T	110,634	1,500
Bingley, T	133,545	-	Boonyaprasop, M	122,685	1,087
Bining, H S	122,107	-	Boote, R A	103,202	-
Bird, C C	98,373	-	Boppana, H	93,370	-
Bird, J A	114,436	-	Borah, A	80,974	-
Bird, N	82,831	599	Bordeville, A	133,821	-
Birdi, G	124,846	-	Bordignon, A P	121,833	-
Birdi, N	90,042	-	Bordignon, D A	120,986	475
Birk, G	84,931	-	Borromeo, A	95,908	-
Birk, T A	148,626	-	Borsa, J	127,860	-
Bisek, R	87,159	1,578	Borsa, J	125,202	-
Bishop, S C	92,213	-	Borsuk, C	82,293	-
Bisla, G S	84,417	-	Bortignon, B T	123,697	-
Bjarnason, C	119,927	2,168	Boruck, R A	189,912	-
Black, C	107,290	456	Boscher, W	142,246	-
Black, J C	118,279	61	Boskic, B	143,563	-
Black, S	145,060	2,238	Bosma, N R	100,347	-
Blacker, J N	139,896	-	Bosnjak, J	118,932	-
Blackmore, J	94,033	21	Botero, S	103,151	-
Blackmore, J	82,470	-	Botsis, N	95,510	-
Blackwood, S	92,044	-	Bottineau, M	98,783	-
Blagojevic, G	122,418	1,069	Boucher, B J	83,699	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Bouchir, J V	128,199	-	Brouwer, M	133,294	-
Bourdeaud'Huy, D	159,467	-	Brow, D	93,044	-
Bourdon, K J	80,617	-	Brown, A	166,562	-
Bourgeau, J	189,139	2,695	Brown, A	78,520	-
Bourke, M T	145,074	256	Brown, D M	80,796	-
Bourne, T C	175,009	-	Brown, L	107,858	-
Bourque, J	184,887	451	Brown, L	150,620	29
Boutin, M	91,921	-	Brown, L S	115,191	580
Bower, A J	103,387	-	Brown, M	134,701	-
Bowling, B	118,881	-	Brown, M	121,533	-
Bowling, J	107,964	-	Brown, P	112,820	-
Bowyer, M	111,682	699	Brown, S	181,096	1,245
Boyce, B J	84,132	-	Brown, U	114,461	-
Boyce, D J	89,754	-	Browning, M	118,646	-
Boyd, J	139,995	-	Brownlie, C J	100,250	36
Boyer, E J P	109,661	-	Brownlie, J D	102,845	-
Boyer, M	79,229	-	Broz, A G	148,782	-
Boynton, J A	90,553	-	Bruce, K	121,809	-
Bozongwana, L	128,236	921	Bruce, P	139,995	2,850
Brach, J S	144,559	21	Bruchet, J	115,778	-
Bradbury, W	75,155	-	Brulhart, T L	82,102	-
Bradford, K	106,308	924	Bruneau, M S	190,288	3,201
Bradley, G	113,960	10	Bruni, M A	83,268	-
Bradley, J O	77,841	10	Bruno, S	80,305	-
Brake, C	102,908	-	Brustolin, A	114,069	45
Branch, M	117,836	562	Bryan, M	75,099	47
Brar, B	83,971	-	Bryant, J A	176,900	-
Brar, G	161,365	1,537	Bryant, M	208,726	8,007
Brar, H	83,462	-	Brzozowski, A	126,879	-
Brar, J Y	136,836	-	Buchanan, J	85,506	-
Brar, P	80,196	-	Buchwald, J	106,568	47
Brar, T	79,336	-	Buckham, B	130,347	-
Brascia, A	145,775	-	Buckman, R	84,015	-
Brasnett, T	123,131	-	Budau, R	98,872	-
Brennan, B	103,576	-	Buday, S	124,375	-
Brennan, G	98,741	-	Budzik, M S	139,995	24
Breure, C J	161,795	-	Buglioni, M	78,918	1,089
Brideau, L D	127,919	823	Buhrig, J	93,238	-
Bridger, K R	169,504	-	Buksa, K	139,995	-
Brill, T	91,719	-	Bulbulia, A	79,384	662
Briscoe, L J	127,234	-	Bulic, N	80,069	-
Brisson, C	126,382	1,063	Bulic, V	92,386	-
Broadbent, I	139,995	-	Bull, S	101,184	8
Brodie, J	195,170	620	Bulmer, A	89,627	451
Brodie-Smith, C	111,928	-	Bunio, N	126,852	449
Brodziak, C A	150,555	-	Burant, B	103,446	394
Brokenshire, B	90,807	-	Burden, R W	170,606	-
Bromberger, T J	126,360	97	Buric, D	143,963	3
Brooker, E	118,576	43	Buric, I	122,648	-
Brooks, L	118,996	-	Burke, D	133,038	4,290
Brossard, J	139,573	1,087	Burke, T	91,350	1,000
Brotzel, J	112,871	25	Burnett, B A	122,648	-
Broughton, M	92,481	101	Burnett, J	114,144	-
Brouillet, N	119,992	1,379	Burnett, J	91,038	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Burpee, H E	93,803	-	Cannes, F	177,538	734
Burrero, A	174,375	-	Cantagallo, G	98,011	912
Burris, K	96,456	440	Cao, T	113,921	562
Burrows, D	76,473	-	Cap, T N	177,958	-
Burshtynski, C	128,029	-	Caparas, R	118,911	-
Burton, J A	89,235	-	Capolongo, P	116,095	-
Busch, Y K	104,237	-	Caporale, F	86,090	-
Bush, Z	83,540	-	Carabatsakis, J	117,191	440
Bustin, J	86,851	60	Carhuaz Chavez, M	96,000	-
Butcher, M	77,670	-	Caringal, N S	93,937	-
Butler, J	147,935	-	Carino, N M	145,630	4,019
Butschler, B	95,523	-	Carino, R	77,315	-
Butterworth, M	127,174	-	Carlile-Grubb, T	111,081	-
Buttle, M	168,853	180	Carlson, J	135,448	-
Butzelaar, M	76,624	8	Carmichael, T	115,875	-
Buyuccan, R H	91,937	188	Carmona, R	140,055	1,675
Byma, W	130,193	-	Carreiro, D E	102,560	-
Byrne, K	77,133	-	Carroll, M P	101,187	-
Byrne, R	93,336	1,090	Carstairs, M	116,142	-
Byrne, R	89,683	93	Carswell, K	77,980	251
Cabate, L	90,597	-	Carter, C D	124,557	-
Cacos, D J	122,008	-	Carter, S	102,364	479
Caddell, T	128,369	-	Carter, S E J	140,577	-
Cadlick, D	109,615	-	Cartlidge, J R	126,809	504
Cahill, K	180,787	3,363	Cartwright, K	85,456	-
Cai, Y	77,460	-	Cartwright, M A	81,601	-
Cain, J R	82,487	-	Carvalho, N V	117,583	-
Caldarella, G	79,525	-	Casano, J W	129,193	-
Caldwell, J	102,784	-	Cashato, A B	116,095	-
Caley, D W	118,990	-	Cashin, K	137,386	-
Calimente, J	112,895	1,296	Casidy, B	96,803	-
Call, B J	158,114	-	Castillo Urena, M	132,394	3
Callow, M	101,244	-	Castle, R H	91,491	-
Cameron, B	125,609	-	Castro, M	108,304	-
Cameron, C	79,186	23	Catania, S	93,705	-
Cameron, D D	77,804	-	Cataquiz, M	75,570	150
Cameron, K KC	88,397	-	Cates, J J	96,350	169
Cameron, N A	118,465	-	Catherall, R	114,693	633
Cameron, R D	142,008	-	Cavaliere, R A	99,277	-
Cameron, R S	175,112	-	Cavanaugh, S T	80,444	978
Cameron, S	112,199	-	Cavasinni, S	108,685	8
Campbell, B	117,525	-	Cavill, S O	234,408	-
Campbell, C	81,250	-	Cavrlj, A	121,455	144
Campbell, I	139,859	656	Cayanan, J	103,409	-
Campbell, I	137,655	-	Cecic, T	78,702	174
Campbell, J	75,738	-	Celeste, C	113,799	-
Campbell, J	76,171	-	Cen, K	123,832	-
Campbell, M R	79,792	-	Centeno, A	98,523	-
Campbell, S	99,205	-	Ceolin, M	114,748	63
Campeau, T	146,666	-	Cerantola, M	165,985	-
Campos, C M	116,324	-	Cerbon Castellanos, A	150,469	-
Canaday, M	152,934	-	Cermeno, K	77,504	-
Candido, M	93,886	-	Cerminara, S	100,917	-
Canete, G E	93,712	1,284	Ceylan, G	90,723	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Cha, D	117,707	-	Chang, S	113,921	562
Chabot, A R	77,656	-	Changfoot, A N	80,038	-
Chabot, D J	122,491	-	Chapman, E	139,333	-
Chadwick, D	92,078	-	Chapman, T	112,230	-
Chalut, R	90,942	1,752	Charan, M	81,447	2,152
Cham, K KY	128,059	1,245	Charbonneau, J	84,113	-
Chamberlain, D A	87,656	308	Charles, J R	97,597	-
Chamberland, J	162,395	404	Charleston, B BC	147,566	562
Chambers, W	108,045	-	Charpentier, A	146,924	780
Chambers, W	86,035	135	Chattaway, D	79,919	-
Chami, B	116,228	221	Chattha, A	108,619	11,910
Chamunorwa, J	78,645	-	Chau, A	101,878	279
Chan Russell, A	122,479	26	Chau, S	93,937	3,813
Chan, A	138,775	1,348	Chaulk, D A	98,543	-
Chan, A	75,134	-	Chauo, P	152,169	737
Chan, B	111,527	-	Chavada, A	114,374	-
Chan, C	128,612	-	Chavez Alvares, E	85,990	-
Chan, C	126,716	-	Cheema, H S	123,884	-
Chan, C	123,908	-	Chelak, J J	136,056	-
Chan, C M	101,231	-	Chen, A	92,379	1,324
Chan, D	116,019	520	Chen, A	102,688	-
Chan, E	104,970	174	Chen, A	108,274	-
Chan, H	127,666	-	Chen, C	80,819	-
Chan, H	105,392	-	Chen, G	114,761	351
Chan, I	131,166	1,039	Chen, G	152,869	-
Chan, J	77,208	2,099	Chen, H	108,111	1,087
Chan, J	81,035	-	Chen, H	108,833	-
Chan, J	88,229	-	Chen, H	82,727	-
Chan, K	82,331	517	Chen, J	87,831	-
Chan, K	80,049	725	Chen, J	114,031	1,386
Chan, K	91,491	-	Chen, K	122,648	-
Chan, M	122,732	-	Chen, L	92,137	-
Chan, P	93,887	-	Chen, M	152,419	-
Chan, P	114,768	-	Chen, P	150,293	-
Chan, R	115,614	1,087	Chen, R	76,203	-
Chan, R	81,349	-	Chen, T	144,717	1
Chan, R B	84,847	-	Chen, T	107,988	4,480
Chan, S	99,329	-	Chen, Y	117,009	-
Chan, S	81,449	200	Chen, Z	112,505	2,653
Chan, T	83,723	124	Cheng, A	155,069	898
Chan, T	79,306	-	Cheng, A	177,575	3,699
Chan, T	99,588	-	Cheng, C	92,336	-
Chan, W	203,940	3,201	Cheng, D	127,416	-
Chan, Y	122,724	-	Cheng, D	80,733	-
Chand, R A	91,746	-	Cheng, E	84,113	-
Chander, G	80,277	-	Cheng, G	234,303	3,067
Chander, S	83,899	124	Cheng, J	77,311	-
Chandrasekara, P	83,901	-	Cheng, K K	132,391	-
Chang, A	93,707	-	Cheng, L	78,465	25
Chang, J	103,534	46	Cheng, M TY	106,798	-
Chang, K	75,205	166	Cheng, P CP	148,925	14
Chang, L	104,313	-	Cheng, S J	188,349	2,428
Chang, N	104,257	1,037	Cheng, T	99,329	1,309
Chang, P	85,723	467	Cheng, T	81,630	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Chera, S	162,913	-	Choquette, M	111,013	25
Chernikoff, F	152,870	-	Chorney, R M	160,293	-
Chernowas, B	100,540	-	Chou, S	102,842	-
Cherny, K	144,462	-	Chou, W A	179,916	7,324
Chery, W	75,462	589	Chow, C E	91,474	-
Chesterton, S P	92,228	-	Chow, D	113,268	368
Cheu, F TP	133,252	1,377	Chow, H	80,155	-
Cheung, B	157,346	650	Chow, H	77,304	-
Cheung, C	104,973	-	Chow, J	142,441	1,958
Cheung, D C	110,436	22	Chow, J	109,538	-
Cheung, I	98,334	-	Chow, K	108,227	-
Cheung, J	77,670	-	Chow, K	121,044	203
Cheung, L	123,585	-	Chow, K	83,941	-
Cheung, R WH	182,873	6,136	Chow, L SY	140,509	1,124
Cheung, S	108,429	-	Chow, N E	82,830	75
Cheung, W	108,297	-	Chow, P	108,301	565
Chevrefils, M	144,021	-	Chow, R H	92,521	-
Chew, B A	97,856	-	Chow, Y	76,803	115
Chew, S	142,543	-	Choy, A	119,765	534
Chhim, D	146,728	-	Chretien, M	133,241	-
Chi, P	168,886	-	Christensen, W	79,747	-
Chia, S	114,043	-	Christian, D	80,365	-
Chiang, C	90,155	4	Christie, R P	95,558	-
Chiang, R T	80,514	-	Christopherson, B	139,460	-
Chima, J S	76,360	-	Chu, T	149,494	1,096
Chima, P S	127,463	188	Chua, S N	101,639	546
Chin, M	107,619	627	Chui, D	92,897	-
Chin, M	163,974	3,188	Chui, J	75,842	-
Chin, T	96,932	327	Chui, T	127,777	590
Chinfen, S	103,612	-	Chumber, S	76,323	-
Ching, J	100,821	-	Chung, L	108,716	1,075
Chiou, D DC	84,041	-	Chung, M	117,107	1,087
Chirnside, A	92,659	-	Chupik, O	76,065	100
Chisholm, J	124,794	-	Church, B M	101,624	-
Chitrakar, S	102,285	9	Church, D	77,681	33
Chiu, D Y	118,160	3,139	Churchill, P	86,593	-
Chiu, H	129,187	605	Chute, G	81,224	-
Chiu, J	134,041	-	Ciar, V	108,780	-
Chiu, J	81,289	950	Ciarniello, M	103,025	13
Chmarycz, V	100,815	-	Ciccone, C	148,212	3,068
Cho, E	149,341	2,004	Cieslak, A	79,424	-
Cho, F C	104,659	-	Cigic, M	105,257	-
Cho, G	117,388	337	Ciliberto, F	84,854	-
Cho, K	128,900	-	Clairmont, D C	76,302	-
Choe, J	80,917	-	Clark, B	127,708	473
Chohan, P	115,931	-	Clark, B G	134,753	-
Choi, N	97,656	-	Clark, E R	150,920	454
Choi, R	89,352	-	Clark, G C	111,501	-
Chomicki, B P	102,531	-	Clark, J	136,327	-
Chong, H	85,247	150	Clark, R D	149,522	326
Chong, P	122,648	12	Clarke, C	120,568	-
Chong, T	124,118	-	Clarke, C	78,867	-
Chong, W	156,476	2,355	Clarke, C	108,172	562
Choo, B	124,091	1,087	Clarke, C A	174,315	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Clarke, D S	99,536	-	Cooper, T G	155,949	-
Clarke, M	106,304	-	Copeland, D D	213,575	-
Clarkson, L	93,309	-	Coppin, A	107,060	-
Clausen, C E	129,082	-	Corbett, B	82,486	1,140
Clement, J	106,428	325	Corea, D	118,094	771
Clements, D	201,122	1,983	Corey, K	105,498	1,108
Clevenger, B	115,817	3,502	Corlayrojas, N	161,793	-
Clewlou, G	131,048	-	Cornborough, A	91,002	-
Clibbon, C JB	138,762	465	Costantini, C	113,763	-
Clift, J	135,272	562	Cotiangco, M	113,707	-
Clinaz, M S	159,214	-	Cottingham, M A	112,968	-
Co, R	99,329	-	Coultas, L	92,281	-
Coady, H	139,174	-	Couto, D	98,596	-
Coates, M S	99,112	-	Cowan, B J	116,582	-
Cobham, J	79,572	-	Cowan, D J	100,545	966
Cocco, V	96,335	-	Cowan, M	125,712	-
Cochrane, D	163,944	-	Cowdell, S	118,747	-
Codlin, E	93,147	8	Cowin, D	84,948	-
Coelho, C	158,512	1,087	Cox, M S	83,303	3
Coffey, N	111,170	-	Craig, C	97,250	-
Coggles, D	106,120	-	Craig, C	148,603	512
Colbert, S	150,124	1,087	Craig, S	92,206	383
Coldwell, M	92,351	3,716	Crampton, A M	119,217	-
Cole, J H	120,015	-	Crampton, N	137,815	2,382
Coleman, C	149,814	-	Cranston, S	101,334	-
Collens, M	166,769	146	Cranton, C	106,451	-
Collett, J	83,499	-	Craven, C T	115,444	-
Collette, J	83,784	-	Craven, L	143,942	-
Collins Jr, J O	88,838	-	Cravioto, R	161,197	2,013
Collins, J O	138,100	504	Crawford, S	87,075	2
Collins, J T	83,217	-	Creswell, S N	105,226	-
Collins, T	139,995	1,302	Cristales, K I	85,149	-
Colobong, J	120,638	10,669	Crompton, L	84,128	-
Colpo, D	83,747	-	Cronier, E JM	115,687	-
Con, H	92,969	18	Cronin, J	107,715	-
Connell, F J	337,329	3,250	Crowe, C	103,201	-
Connelly, P	96,496	-	Crowther, A	80,759	-
Connelly, T	204,443	10,731	Cruz, B	77,975	761
Connolly, S D	102,911	-	Cruz, C	111,783	211
Connor, A J	79,349	-	Cruz, G	91,915	-
Conroy, L J	154,089	11	Cua, A	100,983	2,678
Constable, K	75,938	-	Culbert, R E	145,777	-
Constable, K	141,533	210	Cummings, N	82,289	-
Contini, D A	111,106	-	Curley, D S	112,131	-
Conway, J	85,306	-	Currie, B	96,892	184
Cook, A B	78,469	1,626	Currie, B G	141,650	-
Cook, E	104,008	65	Currie, D	148,329	-
Cook, G A	122,497	-	Currie, J	95,931	-
Cooke, B	153,616	-	Custodinho, J	109,863	-
Cooke, R M	116,010	-	Cvetkovic, Z	156,213	-
Cookson, R	75,102	-	Czene, P A	101,260	3,419
Coombs, T J T	101,251	-	Czeppel, A	182,873	5,664
Cooper, A	84,113	43	Czerwinski, M	89,810	-
Cooper, T	121,272	-	Czypionka, H	107,314	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Czyz, M	137,326	301	Dawson, R	87,892	-
Da Roza, C	82,533	-	Day, D	116,731	115
Da Silva, P	118,728	-	Day, R	76,085	137
Da Silva, P M	82,166	4	Day, W	152,215	-
Dacey, E	176,065	2,934	De Avila Wilton, M	125,505	-
Dacuyan, B	80,371	-	De Castell, C	307,731	3,490
Dadswell, K	76,577	-	De Graaf, E	91,698	-
D'Agostini, M	167,461	12	De Groot, P	96,531	-
Dahir, M	120,348	1,108	De Jesus, J	85,230	68
Dailly, F	90,490	-	De Leeuw, L	134,711	-
Dale, S	107,098	453	De Marchi, A E	146,001	-
Dales, B A	151,107	-	De Matos, L A	106,404	-
Daley, T	127,860	-	De Menezes, J F	83,877	630
Dalla-Vicenza, C M	94,001	-	De Vall, J	127,264	1,691
D'Amato, L	88,643	-	De Villa, R M	92,353	-
D'Ambrosio, A G	113,425	-	De Albuquerque, R	161,558	-
Damiani, E	106,959	-	Deacon, R	155,573	-
Daminato, L L	150,303	-	Deaconu, I	92,892	562
Danay, B	101,608	-	Dean, A S	123,429	-
Danford, N	127,948	-	Deans, R C	150,930	-
Dang, K	80,881	115	Dearing, C	111,780	105
Dang, N	83,850	-	Deboer, S	114,410	274
Dang, T	82,221	-	Debray, E	100,944	-
Dang, T	107,914	-	Dececco, R	82,506	420
Danilkov, A	102,257	-	Dediu, V	139,995	-
Danyluk, A K	154,314	2,091	Dee, M J	112,642	-
Dara, N	87,015	-	Dee, T P	146,729	-
Darling, P	139,890	1,136	Deer, K	118,364	-
Darton, M	86,446	88	Degan, M R	107,210	-
Darwent, C	156,153	1,181	Degraaf, J	109,755	-
Dasilva, D	92,730	-	Deguzman, R	76,102	-
Dastani, A	81,276	5,429	Dejong, U	127,766	133
Datt, J R	76,707	94	Del Cid Castro, G A	84,970	-
Davidon, S	84,642	55	Dela Torre, R L	107,686	20
Davidson, C	144,263	1,127	Delaney, E	107,891	-
Davidson, D R	194,707	-	Delaurier, R	150,564	-
Davidson, K	90,141	-	Deleo, L	123,884	347
Davidson, S C	143,326	-	Delf, R	90,346	-
Davidson, V R	81,924	-	Deligero, E	143,649	-
Davies, B	105,171	-	Della Vedova, N	87,390	12
Davies, B	136,998	-	Delnaz, A	92,038	1,410
Davies, S H	106,299	-	Delos Reyes, E	106,184	-
Davies, S R	170,961	-	Deluca, M	75,447	-
Davis, A	111,051	-	Demers, J C	109,483	-
Davis, H	75,851	-	D'Emilio, S M	76,755	-
Davis, J	148,431	-	Dempster, C	166,552	7,774
Davis, M	177,687	-	Dempster, C C	133,328	-
Davis, M A	89,959	-	Deng, J	159,901	2,785
Davis, M G	122,290	-	Denholm, N	115,269	-
Davis, S	106,288	1,061	Dennis, G	90,120	2,361
Davison, J	87,432	-	Deo, J K	116,164	1,474
Davison, K M	122,128	-	Der, K BL	151,935	641
Dawkins, J E	160,854	1,592	Dereume, W	120,763	4,097
Dawson, C D	102,566	-	Desai, D	86,550	17

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Desanti, M A	162,292	330	Ding, E	121,209	562
Deschenes, L F	116,191	-	Ding, N	89,812	195
Deschner, L	79,581	-	Dingwall, D	113,228	-
Desjardins, S P	75,342	-	Dingwall, G A	104,289	18
Desjarlais, L	120,886	61	Dinh, V	137,398	635
Desrochers, M	167,281	-	Dinwoodie, B W	106,734	-
Dessureault, S M	114,058	561	Dionisio, K	77,304	-
Detienne, D	123,499	-	Dionne, B	81,332	416
Detina, R M	89,652	-	Ditchburn, G W	97,325	-
Devereaux, M	121,685	-	Ditomaso, M	78,174	-
Devery, J	139,329	-	Ditrolio, A	108,169	35
Devitt, P	79,079	-	Dittrich, P	95,298	-
Devlin, L	79,329	43	Dixon, I K	228,304	3,281
Devlin, R	159,857	562	Dixon, R	122,648	-
Devries-Hofman, S	85,259	-	Dixon, V S	203,940	3,211
Dhaliwal, A	95,417	315	Do Carmo, J	75,311	-
Dhaliwal, B	106,537	-	Do, A	75,305	199
Dhaliwal, G	91,404	-	Do, T	144,384	-
Dhaliwal, H	96,153	9,185	Dobbie, A J	113,259	-
Dhaliwal, J	84,636	21	Dobson, C G	145,075	-
Dhaliwal, R	96,420	-	Dobud, M	114,934	-
Dhammu, R	81,106	-	Docherty, J	125,954	3,109
Dhanoa, S	139,995	1,181	Docherty, J A	120,130	-
Dharam-Singh, V	76,700	-	Dodd, C	172,077	23
Dhatt, S	76,383	-	Dodd, J	86,167	-
Dhesi, S	117,459	187	Dodds, J	148,118	-
Dhillon, A S	96,102	450	Doel, R	165,965	2,731
Dhillon, I	88,216	-	Doggett, S	144,305	-
Dhillon, J	96,613	-	Doi, S	138,952	93
Dhillon, K	95,773	-	Doige, N	85,433	-
Dhillon, L	75,763	-	Doiron, Y	89,874	-
Dhillon, N	190,605	-	Dokter, T	100,463	760
Dhillon, R	120,419	-	Dolan, A M	87,744	-
Dhindsa, J	102,125	-	Doleman, D	177,687	1,108
Dhindsa, N	122,648	1,087	Dolsen, A	81,473	-
Dhinjal, B	99,894	-	Domaas, S	116,918	484
D'Hoore, T S	102,957	49	Domes, K	126,146	67
Dhugha, T S	84,703	-	Dominguez, R	89,981	-
Dhungana, R	80,856	-	Dominiak, L	118,519	-
Di Fonzo, D	122,652	-	Dommissse, M F	120,287	-
Di Marco, P	122,295	-	Don, A J	102,060	-
Di Spirito, D	120,531	14	Donaghey-Antunes, S L	82,060	1,184
Diaczok, A	75,302	-	Donald, S	79,015	-
Diaz Haro, J	100,260	-	Donaldson, M TM	102,016	-
Dick, S G	152,614	-	Donaldson, T J	124,911	-
Dickinson, W P	98,749	-	Donaldson, T L	101,919	-
Dicknoether, A J	91,487	-	Donaldson, T W	94,846	-
Dickson, A A	138,933	50	Dong, C Y	139,378	3,111
Dickson, B	100,339	-	Dong, J	166,364	6,787
Diewert, P	110,733	-	Dong, L	145,091	110
Dighton, S N	166,300	6,047	Dong, T K	83,243	680
Digirolamo, M	82,584	-	Donnery, S	116,095	-
Dimitrov, M	127,470	832	Dornbierer, A	134,289	-
Dineen, S	94,707	111	Dosange, J	94,611	61

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Dosanjh, J	104,847	470	Dwelle, S	101,696	592
Dosanjh, S	119,516	-	Dyck, J P	129,411	-
Dosen, S	113,987	-	Dyck, S EP	161,197	3,028
Dotto, L	114,389	562	Dyer, J	79,683	-
Dotto, M	144,185	118	Dykes, T N	159,854	-
Doucette, D C	100,568	-	Dykstra, J	101,564	-
Doughty, J	81,080	107	Dyste, S	127,205	-
Douglas, J	110,891	-	Dzierzgowski, A	80,141	210
Douglas, K AT	122,648	-	Easby, S K	116,095	-
Douglas, T	111,870	60	Easingwood, M	126,852	79
Dow, K	148,392	3	Easton, D	84,909	-
Downey, M	127,097	945	Eccles, J	120,115	1,402
Dragnea, I	86,465	-	Eckart, K	114,233	562
Dragonetti, D	102,804	-	Eddy, R	112,275	55
Draskovic, R	147,465	563	Edgar, J	123,671	12,241
Dressel, E	114,921	562	Edge, C A	147,304	-
Drever, A J	115,400	-	Edmonds, R	123,470	-
Drewitt, D M	133,626	-	Edwards, C	156,153	2,427
Dries, K	111,184	38	Edwards, J H	102,742	-
Drost, S L	120,296	-	Edwards, P	98,228	78
Du Toit, D	117,778	-	Edwardsen, T	111,001	26
Du Toit, M	107,817	-	Edwardson, K	141,829	911
Dube, M	115,071	-	Efosa, A	77,057	1,049
Dubrulle, P	91,567	-	Egan, D	80,900	-
Ducharme, D	152,806	-	Egerton, D DE	102,009	-
Duckworth, C M	108,301	191	Eghbal Akhlaghi, E	118,911	-
Dudley, D	92,802	-	Eguizabal, T	104,903	-
Dufix, B	121,957	-	Ehl, N	95,429	152
Dufour, V	128,253	410	Eichhorst, W	122,648	-
Dugaro, S K	117,260	-	Eidher, A	148,527	-
Duggan, A P	158,512	324	Einifar, M	112,514	-
Duifhuis, M	151,438	-	Ejorango, E	88,089	-
Dukay, C	118,890	-	Eklund, D J	139,036	-
Duke, M E	85,814	-	Ekman, K	145,917	-
Dumaguina, G	82,149	386	Elford, S	76,886	-
Dumaliang, S J	93,144	10	Elliott, M E	139,995	-
Dumitru, D	79,633	33	Ellis, K	99,069	-
Dunbar, D	90,861	-	Ellis, S	193,993	250
Duncan, A J	132,027	-	Elliston, M B	107,910	-
Duncan, C	121,832	562	Embleton-Forrest, J	149,606	200
Duncan, S	138,960	-	Embley, E	128,775	748
Duncan, T K	140,777	429	Empleo, R	78,120	-
Dunlop, E	118,980	5,911	Enfeldt, M	234,483	38
Dunn, C	108,980	-	Eng, A	76,852	818
Dunn, W B	109,841	4	Eng, C	103,564	-
Dunnet, M M	115,093	54	Eng, N	108,111	-
Dunse, A DJ	148,276	-	Engel, G G	77,951	-
Dupont, J L	97,702	-	Engineer, N	109,208	-
Duran, M R	87,407	156	Ennis, M E	90,362	607
Durcan, C	103,023	-	Enright, D	129,994	875
Durkin, C M	83,647	-	Enright, P	139,995	556
Durkin, J	96,034	-	Ens, A	90,960	-
Durnford, J M	159,383	3,398	Epa, D	179,469	6,383
Duvochel, E	176,632	10	Erdman, S	127,790	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Erhart, T	106,701	138	Fei, W	128,793	-
Erichsen, S	140,379	1	Feitsma, J K	132,445	-
Erickson, C	79,776	-	Felder, R T	110,726	-
Erickson, D J	93,895	-	Felgner, R	167,085	-
Erickson, K	78,189	-	Felicio, C E	127,914	-
Eriksson, O	118,219	-	Felts, T JW	205,211	-
Ervin, S	114,841	-	Feng, L	108,111	-
Escolar Chua, F	77,116	5	Feng, Y	118,358	2,730
Espedido, N P	85,223	509	Fenwick, E	167,343	-
Espenhain, R M	121,913	-	Ferguson, B	90,684	-
Espina, M	91,398	1,091	Ferguson, D J	145,003	-
Esposito, K	91,745	-	Fernandes, H JA	117,505	-
Essinger, P	152,211	-	Fernandes, L	122,648	-
Essinger, R	157,901	404	Fernandes, T	133,598	3,064
Evans, D	79,397	-	Fernandez, J	111,406	-
Evans, J	206,183	3,218	Fernandez-Garcia, J	127,860	287
Evans, R	181,122	1,087	Fernquist, C D	100,921	-
Everall, S	85,854	289	Ferrante, M	126,000	-
Ewert, B	108,960	1,000	Ferreira, L CM	92,035	-
Ewing, C	111,816	11	Ferreira, Z J	130,093	378
Eyerund, J	106,444	105	Ferrer, J	122,545	683
Fabbiano, P M	102,438	-	Ferries, J A	91,040	-
Facchin, N	84,578	-	Ferris, D R	174,262	-
Faccio, R P	103,647	2,233	Ferris, K	168,626	-
Fahim, S	105,321	1,111	Feuillet, L C	91,464	-
Fahmi, T	108,145	401	Field, T G	107,043	530
Fahy, B R	131,119	-	Filice, E	118,949	-
Falbo, T	149,107	79	Filipek, J D	109,216	-
Falconer, C	133,552	429	Filipski, M	147,632	171
Falkenhagen, W	116,812	-	Finch, S G	127,085	105
Faloon, K B	107,830	-	Fink, T	129,216	214
Faloure, A	127,429	-	Finlayson, A	86,375	1,147
Fan, D	134,940	562	Finlayson, B	75,075	-
Fan, E	122,891	-	Finlayson, S	93,297	-
Fan, R	108,044	-	Finley, D	226,982	3,217
Fang, C	102,033	5	Finn, E S	116,498	764
Fanning, P J	122,648	-	Fischer, M	88,124	40
Fansega, B	113,806	88	Fisher, R M	78,742	-
Fanzega, T	120,423	-	Fiskilis, K	76,178	-
Faria, T	96,526	-	Fitzgerald, M	139,995	13
Farina, G	124,559	212	Fitzwalter, T	99,444	-
Farina, P J	86,136	-	Flaherty, L	111,816	-
Farmand, S	108,822	1,500	Flanagan, H	105,514	15,023
Farnden, M	111,766	562	Flatt, D	99,447	-
Farrell, E M	103,000	-	Fleck, C L	107,066	755
Farrell, L	129,188	-	Fleck, C R	146,637	-
Farzan, N	75,877	-	Fleming, A	111,888	8,147
Faught, B	119,029	596	Fleming, M	79,928	-
Fauteux, S	82,682	-	Fletcher, D	83,286	-
Fazekas, P	112,331	331	Fletcher, L J	91,275	-
Fazel, Y	75,549	-	Flett, R	99,703	-
Fee, C	86,570	630	Fleury, C	111,569	-
Feeney, D	90,128	-	Flewin, Y	106,025	151
Feeney, D	106,210	-	Flintoff, M M	126,358	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Flores, J	97,637	-	Frost, G W	147,878	-
Floris, J R	121,720	-	Frost, J D	105,769	-
Flynn, J P	101,484	-	Fry, K L	309,955	15,032
Foellmer, S	145,018	-	Fry, M T	90,211	-
Fong, H	103,235	-	Fryer, J B	117,453	-
Fong, J	88,836	7	Fu Luperdi, F	82,352	12
Fong, J	92,858	64	Fu, B	179,828	-
Fong, N	80,660	-	Fu, H	121,567	123
Fong, N A	80,938	102	Fu, T	108,111	-
Fonseca Munoz, E	122,648	-	Fuego Gomez, B	87,491	-
Fonseca, G	108,407	562	Fuentes, O	139,995	425
Fontaine, D J	124,929	-	Fuller, J	132,940	-
Foote, L	108,914	-	Fung, A	85,997	-
Ford, A	128,028	-	Fung, M G	125,052	-
Ford, G	146,215	809	Fung, P	98,615	-
Ford, R	104,246	19	Fung, T	112,746	1,087
Ford, T	155,962	54,249	Fung, V	114,201	3,791
Fordham, S	94,310	-	Furlong, T	100,424	-
Forgie, S L	96,019	-	Furness, K	132,069	6,796
Formo, B DR	106,670	-	Gable, A	99,836	-
Forsyth, D	122,495	4,387	Gacek, R A	82,675	-
Forsythe, K R	92,273	579	Gach, K	90,682	-
Fortin, A	132,097	-	Gadey, G	116,095	-
Fortney, J	107,462	-	Gadison, M	87,756	-
Foster, A	111,732	966	Gaertner, L	153,945	2,151
Foster, I	130,571	29	Gagnon, P J	99,329	-
Foster, K	192,379	4,232	Gahan, C M	114,212	7,465
Foster, L W	89,391	-	Galambos, J	127,470	504
Foster, R L	105,738	-	Galanopoulos, A	90,914	-
Foster, R L	126,308	-	Galanopoulos, C	87,529	273
Foster, S R	115,838	-	Galbraith, A	94,715	380
Fouladianpour, P	137,063	55	Galbraith, C A	126,660	-
Fox, T J	109,996	15	Galindo, J M	140,071	-
Fox, T P	77,871	-	Gallagher, B	84,033	-
Fragoso, G	78,558	-	Gallen, T L	127,860	-
Fraidenberguer, S	139,995	-	Gallina, F	99,329	-
Francis, K	120,341	3,019	Gallo, S	85,941	-
Francisco, J	90,137	11	Gallos, T	114,291	-
Frank, M	137,573	-	Galloway, A	89,549	55
Frankcom, Z	120,711	3,387	Galloway, J D	96,802	-
Franklin, E R	115,948	-	Gamblin, S	100,528	-
Franko, J	114,768	30	Gan, A	89,149	1,429
Fraser, B	89,228	-	Ganchar, D C M	153,096	-
Fraser, K S	109,683	-	Gandha, A K	206,400	4,400
Fraser, S	139,995	-	Gandham, K	136,845	683
Fredericksen, E	145,336	-	Gangnon, M N	89,433	21
Freeman, J C	127,860	-	Ganuelas, G	122,648	-
Freeman, S R	100,657	-	Gaos, D	160,059	-
French, M	76,143	-	Garbe, J	111,926	-
Frew, M	157,407	-	Garbo, S	82,918	-
Friedman, S	121,498	-	Garcera, A PC	81,435	-
Friesen, J H	130,314	-	Garcia Viacava, S K	85,445	-
Friesen, K	169,122	-	Garcia, E	132,992	1,099
Froehlich, N	175,811	2,151	Garcia, J	76,407	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Gardner, M	122,437	648	Gill, C N	75,620	-
Gardner, W M	135,909	-	Gill, D	127,935	-
Garguilo, E	117,354	11	Gill, G	145,187	-
Gariepy, M	97,055	-	Gill, H	164,947	-
Garner, G	81,682	-	Gill, J	98,136	-
Garrido Hernandez, E	96,972	-	Gill, J	118,703	-
Garrison, D B	204,133	1,968	Gill, J	100,966	-
Garry, A	122,648	37	Gill, M	110,728	562
Gartner, A	139,066	-	Gill, M S	87,649	-
Gash, T	96,854	-	Gill, R	116,622	-
Gatley, R	119,334	-	Gill, S	87,415	-
Gatten, D L	93,025	-	Gill, S	83,044	60
Gatus, M	91,932	-	Gillis, M J	154,985	346
Gaudet, G	112,018	-	Gillman, A R	145,190	809
Gauthier, C	83,543	-	Gilmore, S M	173,091	-
Gauthier, G J	150,699	-	Gilmour, D	108,935	-
Gaviola, R	96,095	-	Gilmour, G B	89,479	-
Gazzola, R A	111,350	52	Girard, T	100,492	-
Ge, W	139,995	1,424	Girard, T	141,838	-
Gee, R	93,547	123	Gkekas, F	123,612	1,348
Geelhoed, T	156,431	6,522	Glass, R J	135,402	2,168
Geiser, A	96,493	-	Glichitch, T	93,677	-
Gelein, M	125,697	809	Globe, T A	97,648	-
Gelsvik, C E	175,471	-	Glover, M	99,260	-
Gemmill, J	101,382	-	Glowacz, K	156,382	-
Gemmill, K W	182,817	5,177	Gluschenko, L	80,923	-
Genaille, L	82,491	247	Glushko, R	101,758	-
Genge, D M	153,269	5,190	Go, W C	75,214	-
Georgas, J	75,231	-	Gobeil, P J	105,721	-
Georgas, K	80,998	4	Gobillot, J	137,604	-
George, D	102,565	-	Godbersen, J J E	105,275	-
Georges, S	75,999	-	Goddard, S J	156,225	2,027
Gerber, C	86,789	-	Goepel, D T	81,706	-
Gerber, S	134,203	-	Goh, B	129,214	-
German, A	83,725	-	Goh, Y	94,819	33
Gerow, A M	110,977	222	Gohil, J	87,924	595
Gerth, H M	102,169	-	Golden, C	84,299	-
Gervin, P	75,410	-	Goldie, S	77,503	-
Getz, J	91,852	-	Goldsmith, S	204,026	507
Geyer, S	132,431	562	Gomes, C	145,074	3,289
Ghafari, Y	97,790	-	Gomes, E	152,607	267
Ghera, G S	129,352	36	Gomez, R	87,346	-
Gherghinoiu, D	91,736	-	Gomm, M T	159,124	13
Ghoddosy, M	111,893	30,403	Goncalves, D	102,349	-
Ghrebi, S	82,818	-	Goncalves, F	83,372	-
Ghuman, N	95,384	-	Gonsalves, D	137,226	1,314
Giammaria, D	87,308	3	Gonzaga, D J	155,785	-
Gibbs, M D	111,861	-	Gonzaga, R	149,014	-
Gibeaux, M	94,909	-	Gonzalez, D	79,320	1,567
Gibson, M	145,845	-	Gonzalez, J	123,111	-
Giesbrecht, B	101,560	-	Goodchild, J	134,107	-
Gildersleeve, M	132,850	-	Gooding, I	95,391	-
Gill, A S	104,974	-	Goodlad, J L	116,091	-
Gill, C K	182,021	-	Goossen, H	77,504	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Goranson, J	178,091	11	Grewal, K	106,665	1,087
Gordon, D	153,205	-	Grewal, P	177,735	1,365
Gordon, H M	161,197	525	Grewal, P	122,729	148
Gordon, J	95,694	-	Grieco, R	119,199	-
Gormick, J	149,574	-	Grieve, A	136,128	79
Gornall, T	114,422	10	Griffin, A	81,564	-
Gorseth, N	157,999	429	Griffin, W W	102,412	-
Gosal, J	103,472	-	Griffiths, C	102,810	-
Gottfried, N L	141,453	-	Griffiths, E	77,879	-
Goulet, M	161,867	-	Grimann, C	137,109	1,950
Goulitchenko, A	124,392	-	Grimminck, P	155,962	-
Goundouvas, K	121,119	-	Grimwood, B	150,185	-
Goundouvas, K	103,576	-	Grishin, E	78,591	-
Gow, E	89,731	-	Groenewegen, A	186,126	-
Gowsell, B	105,119	-	Groenewold, H A	87,111	-
Gram, Y	106,942	-	Grohmueller, H	137,251	-
Grandish, G	81,932	-	Grossi, N	76,577	-
Grandjambe, N	94,314	661	Grottenberg, J	146,833	-
Grant, E M	85,375	-	Grover, R	89,188	167
Grant, L	90,861	-	Grubb, K AE	203,940	3,222
Grant, L	151,741	122	Gsponer, D	122,295	-
Grau, M	98,779	-	Gu, T	96,703	-
Gray, J T	134,859	1,668	Guan, W	92,964	-
Gray, J W	181,572	7,018	Guenther, D	95,336	-
Grazier, C J	78,416	432	Guerra, M C	139,727	846
Grazier, T	100,327	25	Guillaume, J	93,721	-
Grazley, J	104,095	662	Guilmant-Smith, G	124,779	1,049
Greekas, T	82,262	-	Guiomard, E	84,751	300
Green, A	142,773	231	Gulevich, R	130,869	-
Green, D RC	151,135	-	Gumley, P	118,725	994
Green, K G	75,739	-	Gunderson, J	117,253	-
Green, M D	150,438	-	Gunderson, M	90,566	-
Green, R	107,128	-	Guner, T	104,875	-
Green, S	84,119	-	Guns, M	149,152	-
Greenberg, D J	127,838	-	Gunster, N	130,357	-
Greenberg, J M	229,115	3,201	Gupta, A	163,987	1,455
Greenberg, Z	77,189	-	Guremel, I	105,365	-
Greene, A	89,191	-	Gurniak, D	109,537	451
Greentree, K	123,838	-	Gurniak, S	90,256	-
Greenwood, A	121,524	-	Gurusamy, K	131,956	-
Greenwood, A G	88,322	-	Gurzhiy, A	119,936	-
Greenwood, J	149,779	-	Gusic, B	149,443	-
Gregg, T	132,325	-	Gutierrez, D	106,221	-
Gregory, A D	175,626	-	Guy, G	81,614	-
Gregory, J P	124,168	-	Guzzo, R	89,130	-
Gregson, J E	139,995	2,168	Haapalainen, R	94,707	-
Greig, Z	122,321	709	Haddad, T	97,060	2,827
Greissel, M	156,702	500	Hadden, S	76,514	288
Grewal, A	133,570	210	Hadden, W A	113,464	1,357
Grewal, B G	130,565	-	Haffey, M R	87,851	-
Grewal, B K	84,113	368	Hagiwara, R M	161,197	202
Grewal, D	75,156	17	Hahn, Y YH	78,829	-
Grewal, D	142,605	32,422	Hajdu, S L	136,809	54
Grewal, J S	105,663	-	Hakimi, S	88,656	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Halait, D S	97,143	-	Harrison, R	128,369	47
Hall, A E	79,554	-	Hart, A	116,095	-
Hall, C L	79,644	-	Hart, O	159,830	1,022
Hall, J B	84,492	13	Hartle, A S	96,430	-
Hall, K	85,677	427	Hartner, T M	122,422	-
Halldorson, J	103,802	-	Hartwell, H	78,213	-
Hallgren, D	148,445	-	Hartwig, G	120,187	140
Halliday, D	173,852	-	Harvey, A	89,244	-
Halverson, M	166,562	2,230	Harvey, D	168,783	-
Halyk, M	115,702	2,404	Harvey, S A	151,121	-
Halyno, E	109,828	1,121	Harvie, T	79,554	-
Hama, G	94,165	-	Haslett, K	83,036	124
Hamade, J	88,143	-	Hassett, A D	131,309	-
Hamaliuk, T	82,506	-	Hastie, P	106,278	-
Hamilton, A	118,142	-	Hastings, A	105,257	23
Hamilton, M	139,995	562	Hastings, C	146,063	-
Hammermeister, J	87,361	-	Hastings, K	175,585	-
Hammermeister, J	86,876	-	Hatcher, M D	152,216	-
Hamon, N	88,657	-	Hatta, J Y	153,347	-
Han, G	94,392	124	Hatton, R	116,314	-
Han, H	112,322	500	Hausch, W	82,181	-
Han, S	99,718	-	Havelaar, J	155,674	-
Hancock Anderson, M	83,578	12	Hawksbee, I	137,858	-
Hanes, J	109,552	-	Hawryluk, L	86,811	-
Hanggi, F	127,860	-	Hawthorne, M	96,808	305
Hanley, B	133,730	-	Hayes, R J	182,521	8,378
Hansen, E	97,400	1,210	Hayne, K R	138,665	1,720
Hansen, K	99,678	-	Hayre, D	164,418	404
Hansen, M	124,081	4	Hayre, R	130,541	-
Hansen, M	127,569	-	Hayton, N	99,605	-
Hansen, M	96,561	75	Hayward, D	139,995	1,108
Hanson, L	113,765	-	Healey, C	131,166	2,284
Hanson, S	123,670	923	Healy, T	227,555	5,455
Hao, H	80,982	-	Heaney, S M	149,606	-
Haracka, M W	80,816	49	Hebert, J T	101,835	-
Harbun, N	120,627	-	Heer, J	145,708	-
Hardie, C	144,856	-	Hegedus, R S	171,667	-
Hardy, T	77,429	51	Heigh, J	80,507	-
Hargrove, J	77,735	132	Heikkila, J	88,406	-
Harju, P	102,859	-	Heimersson, K	80,196	-
Harlos, R	115,123	3,970	Heinricks, S	115,729	-
Harman, Q	91,855	-	Heinz, D J	103,486	-
Harms, V	125,143	-	Heitzman, M	113,472	-
Harper, B	88,647	-	Helenurm, R	97,720	-
Harrhy, S	93,226	3	Helm, S	116,076	-
Harries, D	120,292	-	Hemstalk, C	94,536	-
Harrington, C L	101,044	-	Henao Zardibia, L F	80,696	-
Harrington, J R	83,614	-	Henderson, I J	120,249	-
Harris, E	77,690	-	Hendren, P	117,989	-
Harris, E	90,034	-	Hendricks, C S	103,612	3,607
Harris, K	94,359	-	Hendricks, D	100,891	-
Harris, M	169,570	2,737	Hendrickson, A A	77,271	-
Harrison, C	88,314	42	Hendrickson, S P	190,846	1,519
Harrison, D	98,129	183	Henkenhaf, H	79,737	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Henley, B	113,921	1,087	Hodgson, J	130,681	-
Hennessy, T	97,585	-	Hodgson, K	140,055	-
Hennings, A	89,617	-	Hoffman, G	141,518	-
Henriquez, J N	93,330	-	Hoffmann, L M	118,136	-
Henry, G	122,545	-	Hogan, A	80,768	-
Henry, M	160,530	644	Hogan, P	145,872	813
Henselmann, B	231,863	7,270	Hogg, G R	96,563	80
Hensman, J M	94,004	-	Hoikka, H	110,571	-
Hensrud, C M	149,856	500	Hojjat, A	103,471	-
Heppner, T	170,166	4,835	Holbrook, D	116,864	-
Herbel, W A	84,031	-	Holdbak, N	92,690	69
Herbert, C M	189,315	965	Holland, K L I	137,435	-
Herbranson, M	86,084	-	Holloway, J	124,299	-
Heriot, J J	148,743	-	Holm, Q	105,639	1,850
Hernandez, E	107,182	-	Holman, C	84,553	-
Herrin, M D	122,648	80	Holmes, A	121,300	-
Heslop, M	159,333	4,696	Holmstrom, N	96,188	-
Hessami, C	126,914	2,197	Holz, M A	75,394	-
Hesse, B C	182,190	6,728	Hon, H	123,504	1,386
Heuft, M	81,196	-	Honan, D	116,714	-
Hickey, B	111,896	-	Honarpisheh, R	77,394	473
Hicks, C	91,491	-	Hood, J	80,975	13
Hicks, J	78,321	-	Hooper, T	138,525	-
Hicks, R	139,995	929	Hooton, J	117,572	-
Hicks, S	197,837	38	Hope, C G	123,160	-
Hiebert, G J	160,357	133	Horlacher, H	139,995	562
Hiebert, K L	161,197	-	Horn, K	137,950	-
Higashio, T	81,220	-	Horne, J	167,083	1,208
Higgins, C	141,781	2,821	Horne, M	148,882	267
Hii, Y	129,358	-	Horne, S	124,658	3,338
Hildebrand, C	109,161	667	Horner, W	100,554	24
Hildebrandt, E	112,663	-	Horntvedt, M E	109,321	-
Hill, B	80,691	-	Horrobin, A	100,258	1,871
Hill, C AS	87,307	300	Horsley, E	86,558	10
Hillmann, K	88,176	683	Horvat, K	123,409	-
Hilt, M	127,860	36	Hoshi, C	89,245	-
Hilton, M	130,607	-	Hosokawa, L	97,535	1,278
Himmelman, E O	124,719	-	Hosseinpour, J	75,478	390
Hinds, C	83,374	-	Hou, A	88,853	342
Hipwell, R J	109,398	-	Hou, M	170,164	-
Hirji, K	179,836	807	Houghton, S	99,325	-
Hirtle, L E	89,750	-	Houser, D	107,169	-
Hmaidan, M	94,713	69	Houston, J	75,853	-
Hnilica, P	104,290	124	Howardson, J R	97,224	-
Ho, C	123,564	-	Howay, C	106,123	-
Ho, H	96,526	77	Howden, M	138,209	-
Ho, J	79,557	-	Howden, M L	118,139	-
Ho, M SY	114,709	175	Howe, D G	117,484	350
Ho, T	76,585	132	Howe, E	116,095	-
Ho, V	91,144	-	Howe, N C	76,045	-
Hoang, T A	89,635	-	Hoyem, B	76,862	-
Hobbis, L	197,609	-	Hrushowy, N	203,940	3,853
Hobden, N	86,367	-	Hsiao, Y	82,529	548
Hodges, G H	148,889	47	Hsieh, J	121,790	208

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Hsieh, K G	100,735	-	Huo, A	111,001	738
Hsieh, S	133,794	-	Hurd, T C	155,529	-
Hsieh, T T	145,805	-	Hurst, S	86,056	14
Hsu, A	120,759	90	Hurzin, W R	162,605	-
Hsu, H	151,166	578	Hussain, F	91,763	-
Hsu, L	103,842	-	Huston, C	105,467	-
Hsu, M	108,711	-	Hutchinson, K D	139,995	3
Hu, T	77,650	1,072	Hutchison, B	84,665	-
Huang, A	110,187	2,414	Hutton, R G	154,646	-
Huang, B	137,067	20	Huynh, C	105,635	1,087
Huang, H	77,527	1,592	Hwang, I	134,636	3,476
Huang, H	108,361	-	Hynes, M	100,885	68
Huang, J	110,160	-	Hynes, W	75,576	-
Huang, J	100,127	2,993	Iachetta, G	115,619	-
Huang, K	93,906	3,115	Iachetta, P	120,615	-
Huang, M	86,069	-	Iacobescu, C	79,500	-
Huang, P	105,689	1,455	Iacoe, C	139,995	2,817
Huang, R	98,185	562	Iacoe, S	180,902	1,602
Huang, T	136,289	4,428	Ibey, M	192,967	451
Huang, T	115,373	562	Ichiiwa, S	128,137	-
Huang, W	95,546	-	Ieraci, A	91,972	-
Huang, Y H	99,747	-	Ignatyev, B	85,583	-
Huang, Z	96,228	-	Iizuka-Mitchell, M	96,036	-
Huber, B A	126,264	-	Imani, K	128,912	-
Huber, L	88,716	117	Imler, M AF	76,194	-
Huber, P E	103,904	-	Impey, P M	207,397	1,974
Hudson, A	94,219	-	Ince, E	103,099	-
Hudson, B	101,847	68	Ing, C	106,240	-
Hudson, T	131,001	1,278	Ingram, T	92,647	-
Hufanda, A	120,088	-	Innes, E	136,371	140
Hughes, C	203,958	93	Intendencia, M	89,438	-
Hughes, F	101,725	-	Iosef, P	107,464	-
Hui, D C	81,097	-	Iradia, B	101,979	-
Hui, E	77,504	-	Irasadurai, I	88,297	-
Hui, V P	118,644	-	Irvine, M	160,746	-
Hui, W	117,045	-	Irvine, R	104,294	-
Hulbert, J	123,779	-	Irvine, T	128,518	5,038
Hull, J	127,233	512	Isherwood, M B	122,017	-
Hull, S	102,233	-	Ishikawa, R NM	118,585	-
Humenny, K	87,690	25	Islam, S	121,028	-
Humenny, S W	171,856	-	Isovic, S	106,875	150
Humes, C	79,914	1,092	Ivall, J	138,114	59
Hummel, T C	114,738	220	Izzo Manzano, N	81,726	778
Humphrey, R J	176,039	-	Jaaffer, I	88,712	-
Hundal, D	98,290	-	Jacinto, A	95,307	-
Hundal, G S	140,761	-	Jackart, B	99,685	-
Hung, B	104,182	8	Jackson, D L	119,563	-
Hunn, S	110,485	321	Jackson, J T	186,386	2,156
Hunt, J	96,417	-	Jackson, M J	147,084	47
Hunt, J	111,107	-	Jackson, O	105,609	-
Hunt, S	82,430	-	Jackson, S M	298,368	2,500
Hunter, J	100,454	-	Jackson, T TD	123,862	-
Huntington, C	167,477	-	Jacobson, R	97,693	25
Huntington, M	76,939	-	Jacques, N	96,184	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Jagodic, N	100,380	4	Johl, H	95,178	-
Jakubczyk, J M	124,277	79	Johnson, C	105,578	698
Jakubec, J	151,888	-	Johnson, D C	121,042	-
Jakubiak, D	99,013	-	Johnson, D E	153,537	-
James, J	130,033	-	Johnson, J	125,986	-
James, P	155,591	-	Johnson, M	78,688	-
James, R	82,474	150	Johnson, M	94,626	4
Jamil, H	119,237	-	Johnson, R T	150,088	-
Jammes, A	111,832	-	Johnson, T	76,333	-
Janda, M	83,400	29	Johnson, T F	156,153	8,584
Jang, K	101,047	927	Johnson, T N	108,661	-
Jang, S	110,926	1,278	Johnston, A	145,805	-
Jankovic, Z	147,761	1	Johnston, K R	95,369	-
Janmohamed, J	144,686	810	Johnston, N K	101,102	-
Janzen, C H	112,909	18	Johnstone, T	150,044	-
Jao, W	76,376	-	Jones, A HL	133,751	25
Jardine-Olade, S	110,997	743	Jones, C M	105,050	-
Jarvie, M	83,837	4	Jones, C W	127,549	-
Jasper, K	160,815	13,201	Jones, D	143,265	902
Jassar, S	76,734	-	Jones, D R	134,330	152
Javan, M	111,440	-	Jones, E	165,042	1,717
Javison, J A	113,140	1,515	Jones, E	143,474	1,554
Jawanda, H	142,397	-	Jones, G	102,915	209
Jawandha, A	86,721	-	Jones, J E	114,828	-
Jawandha, H K	80,535	-	Jones, K	139,995	-
Jay, S	111,731	-	Jones, K W	103,423	-
Jayaraman, L	109,558	-	Jones, M	119,554	562
Jean, C	146,849	5,022	Jones, S	79,431	-
Jean, L	98,405	-	Jones-Cox, H	131,850	-
Jeffery, P	129,758	-	Jong, T YW	104,211	-
Jeftic, M	179,991	3,816	Jordan, B	183,372	2,428
Jehman, D	116,303	274	Jordan, K G	106,795	-
Jelic, E	77,783	-	Jordan, M R	124,909	-
Jellema, R	119,847	-	Jordan, S	75,854	-
Jellicoe, B	100,510	562	Jose, S	144,866	3,080
Jensen, S M	122,877	79	Joseph, C	169,536	1,119
Jeon, E	99,461	-	Joseph, C	115,474	453
Jerkovic, M	115,697	546	Josin, M	144,368	-
Jhajj, K J	126,885	3,808	Josok, D J	109,974	-
Jhajj, N K	79,798	40	Joss, N	121,577	-
Ji, G	124,873	-	Jotie, J	103,535	9
Jiang, H	105,525	-	Joulaee, M	95,665	-
Jiang, Y	127,938	-	Joyce, B	120,643	130
Jimenez, D	79,642	-	Julien, D M	79,957	-
Jimenez, L	127,916	809	Jung, A A	125,220	-
Jin, J	121,353	160	Jung, D	166,969	-
Jin, Y	89,149	881	Jung, D S	139,995	1
Jiwani, S	110,298	803	Jung, I	114,964	570
Jocius, S A	104,244	63	Jung, W K	118,119	-
Joe, C	118,279	-	Juvik, J M	104,630	-
Joe, W	107,526	-	Kader, M	104,703	-
Johal, B	82,063	-	Kadomoto Inomata, F	104,857	-
Johal, M S	75,333	43	Kagel, T	119,869	3,410
Johannson, K	112,305	-	Kai, Y	107,727	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Kaila, A	111,520	35	Kelly, J C	109,953	-
Kaila, J	76,465	7	Kelly, K M	131,863	-
Kailey, S S	142,708	4,551	Kendall, P N	134,225	-
Kaisla, C O	84,287	-	Kennedy, G	102,008	-
Kajtazovic, M M	83,637	-	Kennedy, K	185,585	2,396
Kalkhoran, B	107,429	2,137	Kennedy, R CJ	81,875	-
Kallergis, C	94,954	71	Kennett, B	118,649	-
Kallweit-Graham, K	128,791	-	Kennett, B	89,921	-
Kalsi, S S	104,460	20	Kenny, E	127,503	1,087
Kam, O	79,125	1,213	Kent, S	120,043	140
Kamath, S	91,346	-	Keremidschieff, M A	171,942	544
Kambeitz, A J	99,298	-	Kerr, E	83,097	-
Kamer, T J	122,562	79	Kerr, W	81,827	-
Kaminski, I D	136,196	-	Kerstetter, A	113,965	-
Kang, H	83,804	100	Keshtkaran, P	127,646	554
Kang, H	92,733	31	Kettmann, K	113,381	575
Kang, J S	90,664	4	Keung, E	79,837	-
Kang, T	99,523	940	Kevlahan, C	121,167	20
Kanios, A	80,192	-	Keys, A	102,889	-
Kannegieter, S	75,281	1,751	Khabra, J	108,335	-
Kao, L Y	77,483	-	Khakh, T SM	77,022	-
Kapadia, Y	96,454	180	Khalilipour, M	77,841	-
Kapalka, A	79,908	17	Khamoushijafarabadi, F	101,117	-
Kapatel, D	93,046	-	Khan, A	122,680	220
Kapoor, S	205,529	1,157	Khan, A	115,480	21
Kaptein, J	81,005	-	Khan, H	109,972	210
Kaptein, M	104,157	-	Khan, M	80,787	-
Karabegovic, H	116,957	7	Khan, Z	79,046	43
Karami, N S	99,788	-	Kheyri, J	134,984	-
Karataruk, K	93,027	-	Khong, W	148,627	-
Karwat, M	160,333	-	Kiani Amin, R	84,678	809
Kassay, K V	81,856	345	Kielan, T	178,398	-
Kauffmann, O	128,497	-	Kift, J	90,135	-
Kaur, H	120,096	-	Kilfoil, C D	123,847	-
Kawaguchi, K	90,570	2,056	Kilpatrick, B E	110,341	52
Kaye, B W	132,278	-	Kim, A J	116,857	562
Keats, J H	90,248	-	Kim, C	103,572	-
Keays, J	126,992	-	Kim, E	109,747	4,072
Kee, W	118,924	-	Kim, H	81,067	-
Keegan, F	88,172	-	Kim, H	91,108	1,077
Keeler, J M	118,512	-	Kim, K	112,935	-
Keen, G W	110,389	2,483	Kim, L	86,785	-
Keenan, L	78,828	-	Kim, S	95,174	-
Kefalas, K	108,216	-	Kim, S	93,245	244
Keith, B	136,098	357	Kim, Y	122,203	562
Keller, S C	95,647	146	Kina, H	77,642	8
Kellett, B	99,329	-	King, C AJ	123,010	-
Kellner, B W	165,476	-	King, J	92,881	39
Kellock, S M	209,464	4,146	King, L	147,774	1,958
Kelly, B	127,589	-	King, R	81,498	454
Kelly, C	120,015	562	King, R J	99,670	-
Kelly, C	114,037	1,400	King, R M	114,272	-
Kelly, D	88,407	-	King, T	107,650	-
Kelly, J	114,336	-	King, V	99,443	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Kinley, R	140,641	-	Kordmahalleh, M	124,921	134
Kirby, D C	149,606	-	Kore, E	87,780	-
Kirincic, D J	151,244	-	Koren, A	88,893	-
Kirincic, S L	173,651	2,101	Koren, J	102,586	-
Kirkpatrick, J	75,907	-	Koreneva, M	101,974	786
Kish, F W	87,626	-	Korki, T	76,515	-
Kitchener, R G	159,899	5,815	Kornberger, B T	135,646	-
Kivlin, A	84,197	-	Korpan, S	121,093	-
Klassen, A	104,089	-	Korstrom, D	155,973	-
Klassen, N	116,595	-	Koscielski, J	148,035	-
Klassen, S	162,999	-	Koshimura, M	116,945	-
Klein, A	118,853	-	Kosmak, M	140,043	-
Klein, D	128,671	562	Kot, P	113,076	-
Klein, K B	83,633	-	Kounalakis, E	90,579	-
Kleindienst, K	149,521	-	Kovacic, M	85,869	-
Klemionek, B	140,813	-	Kovacic, S	120,130	-
Kler, K S	93,490	-	Kowalyk, L	82,854	-
Kliner, D	90,456	453	Kozak, R	88,192	-
Kloepfer, J	80,349	455	Krabbenhof, L	94,585	789
Knezevic, N	122,586	3,477	Kramer, L	149,634	5,895
Knight, C	233,426	4,096	Krezanoski, L	75,515	135
Knoll, M J	126,809	136	Krilic, M	144,614	39
Knox, M	77,025	1,658	Kripps, S	122,972	69
Knudsen, K	84,080	-	Krishnamoorthy, K	116,264	-
Knudsen, N	75,509	-	Kristensen, J	103,230	-
Knudsen, T	103,728	2,993	Kroeker, J	94,366	-
Knudson, K A	127,852	300	Krogsgaard, T	84,096	-
Ko, A	106,784	450	Kromm, M R	88,065	-
Ko, M	107,896	-	Krsteva, E	161,197	2,480
Ko, N	121,772	-	Krueger, G A	186,386	1,087
Kobayashi, H	120,666	9	Krueger, P W	132,518	1,181
Kobzos, A	86,129	-	Krywiak, R M	80,720	-
Koch, S	128,520	1,236	Kuan, A D	91,456	-
Kochhar, S	99,848	-	Kuch, J	121,101	1,136
Kocmaruk, J	96,825	33	Kucharek, M	80,394	-
Koep, M	121,567	-	Kuchenmuller, J J	97,076	-
Kohansal, M	95,383	1,350	Kuechler, W	133,464	-
Kokubo, M A	92,111	5	Kuenzig, J Q	110,386	-
Kolakovic, A J	126,065	-	Kukreja, B	116,513	672
Kollman, K	83,523	-	Kular, G S	75,559	-
Komiya, A	96,808	-	Kulchyski, J L	76,653	668
Komiya, K D	105,023	-	Kulhanek, P	101,745	-
Konakh, A	106,204	-	Kulic, D	82,938	-
Kong, C	147,805	1,402	Kulyk, A	83,077	-
Kong, D	79,944	369	Kumar, A	114,317	842
Kong, Q	116,166	-	Kumar, R	115,765	2,410
Kong, S P	156,819	1,108	Kumar, S	79,850	-
Konopacki, T G	102,194	334	Kumar, T	122,648	-
Konowalchuk, W L	147,345	562	Kundarewich, K	156,618	-
Kontogiannis, P	87,904	-	Kung, A	122,322	677
Koo, D	204,486	3,201	Kung, N	140,870	350
Koo, V	121,204	-	Kuo, Y S	124,238	757
Kopchia, J	128,480	-	Kuong, B	78,702	433
Kopy, V P	107,314	2,199	Kupferschmidt, A	125,793	2,792

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Kuramoto, R	108,111	-	Langan, K	105,556	-
Kusaksiz, A	114,442	-	Langevin, D O	93,431	-
Kushner, E	104,007	747	Langland, H	122,648	106
Kusmuk, B	139,995	562	Lanigan, S P	146,255	-
Kutin, K	90,386	-	Lanziner, T H	77,937	-
Kuva, L	126,112	478	Lao, A	116,067	-
Kuyer, T	112,540	-	Lao, D	131,705	562
Kuypers, B R	92,337	-	Lao, J	108,467	1,139
Kuzmanoska, B	130,979	-	Lapointe, R	110,527	52
Kwak, J	123,564	1,148	Larigakis, M	109,574	133
Kwan, K	99,329	-	Larijani, A	112,113	-
Kwan, V K	85,462	30	Larsen, J	118,585	-
Kyllo, D	108,775	-	Larson, K C	81,946	-
Kyte, S	103,459	-	Larson, M	94,475	-
Labahn, S	104,926	36	Larson, R	98,501	-
Lacaria, A	108,855	-	Lashin, A	141,184	379
Lachance, C	83,658	-	Lasocha, A	127,847	45
Laclaire, L L	333,067	5,229	Lateva, M	88,060	-
Ladbrook, W D	131,173	-	Lath, N	78,760	-
Laferriere, D	88,794	-	Latif, R A	85,623	43
Laforest, R E	105,969	-	Latimer, T	155,040	250
Lafrance, D	103,924	-	Latta, J P	195,661	-
Lafreniere, R D	101,799	-	Lau, A	120,129	-
Lagerquist, D	145,495	10	Lau, A	103,606	562
Laghan, E R	116,685	-	Lau, C	86,325	-
Lai, C	167,777	1,800	Lau, C	140,425	-
Lai, C	80,782	1,360	Lau, C SY	165,235	47
Lai, J	108,228	-	Lau, D	99,510	-
Lai, K E	120,414	1,693	Lau, E	130,023	-
Lai, M	78,941	-	Lau, H	88,599	208
Lai, P	95,960	-	Lau, J	159,333	1,095
Lai, T	83,854	-	Lau, J	112,322	-
Laing, T	77,807	230	Lau, K	129,349	-
Lal, J	87,419	316	Lau, K	166,155	474
Lalonde, B	83,889	-	Lau, M	80,562	615
Lam, A	160,661	-	Lau, M	107,378	1,090
Lam, C	115,419	-	Lau, N	107,321	-
Lam, J	95,391	-	Lau, P	145,055	-
Lam, M L	180,003	2,222	Laughlin, T	112,891	248
Lam, T	106,157	-	Laurent, A	97,700	19
Lam, T	138,114	43	Lauten, L	110,931	148
Lam, W	75,875	-	Lauzon, R	125,223	-
Lamb, T	123,978	-	Lavalley, A J	88,927	-
Lambert, A	124,390	1,740	Lavarez, L L	77,665	-
Lambertson, K	129,384	-	Laverock, J A	143,389	-
Lamont, J A	203,940	3,201	Laverty, B A	122,264	-
Lancaster, J G	203,940	3,201	Lavine, V	107,109	-
Land, J M	166,068	807	Lavoie, H	105,036	-
Landels, B A	155,875	746	Law, A H	195,389	30
Landles, R	153,902	-	Lawley, S PG	121,145	-
Landsiedel, S	162,835	906	Lawlor, K J	99,657	200
Lane, M	75,499	-	Lawlor, T	118,748	-
Lang, L	147,736	-	Lawrence, J	81,317	-
Lang, M	137,278	2,246	Lawson, J D	117,482	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Lawton, T	80,580	-	Lee, S A	130,421	1,250
Lax, L	155,260	-	Lee, T	147,513	1,036
Lay, J	169,022	-	Lee, W	106,607	127
Layton, S	76,238	100	Lee, W	77,291	12
Lazenby, S M	85,974	-	Lee, Y	102,929	1,383
Le Clair, J N	90,067	-	Lee, Y	93,153	1,119
Le, H	117,929	597	Leece, S	79,279	-
Le, S	114,400	-	Leeks, L C	79,832	-
Le, V	87,444	-	Leeper, J	131,039	-
Leach, D	76,224	-	Lees, K A	156,524	-
Leadbetter, L M	95,391	-	Lefkowitz, B	122,329	-
Leard, J	101,099	-	Lehal, A	120,292	-
Leblanc, R	211,264	3,201	Lehwald, E A	129,109	-
Leckovic, K	206,478	3,580	Lehwald, K	138,456	-
Ledsham, K	96,835	-	Lehwald, M A	132,134	304
Lee, A	127,896	-	Leibel, B B	165,651	-
Lee, A	92,719	-	Lemire, M	156,405	-
Lee, A E	138,371	-	Lemire, P	133,773	-
Lee, B	90,544	1,258	Lemire, T	125,935	-
Lee, C	160,691	-	Lemmond, R L	95,767	-
Lee, C	122,648	-	Lenkevitch, E	117,127	-
Lee, C K	139,995	190	Leo, B A	84,142	578
Lee, C W	108,111	-	Leo, D	80,780	8
Lee, D	100,559	2,112	Leonard, B	91,554	-
Lee, D	87,649	-	Leong, S C	110,921	57
Lee, D	95,583	-	Leopold, D	146,193	-
Lee, D	134,500	1	Lepard, K	114,897	-
Lee, D I	105,217	-	Lepore, O S	175,494	220
Lee, E	107,347	683	Lepore, P	108,728	-
Lee, E L	80,397	-	Lepore, R	110,011	-
Lee, E W H	139,031	-	Lepps, E A	90,766	5,487
Lee, H	127,775	150	Lessard, S J	177,398	-
Lee, H	103,924	-	Letourneux, F	227,522	3,201
Lee, J	85,408	-	Leung, A	107,314	16
Lee, J	78,218	19	Leung, A	81,315	-
Lee, J	87,936	-	Leung, A	105,611	-
Lee, J	89,545	36	Leung, A	116,095	-
Lee, J	114,996	25	Leung, A M	140,399	1,236
Lee, J	128,046	-	Leung, B	123,425	-
Lee, J	75,698	-	Leung, C	117,261	2,504
Lee, J M	89,558	-	Leung, C	128,307	-
Lee, J W	169,036	3,327	Leung, D	179,828	124
Lee, K	106,927	1,084	Leung, D E	139,207	1,965
Lee, K	93,177	-	Leung, F	125,567	210
Lee, K	79,271	305	Leung, G	101,374	975
Lee, L	123,260	36	Leung, J	115,609	1,087
Lee, M	95,546	-	Leung, K	142,330	-
Lee, M	75,158	-	Leung, K	128,797	-
Lee, M	146,751	683	Leung, L	123,744	1,260
Lee, N	122,648	-	Leung, R YM	99,347	-
Lee, P	80,948	-	Leung, T	136,034	-
Lee, R	80,464	-	Levesque, N	81,189	-
Lee, S	161,009	1,098	Levesque, N P	129,862	-
Lee, S	79,219	-	Levesque, W	92,607	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Levitt, K R	337,689	10,563	Lindner, J W	88,285	-
Levy, S	128,392	3,304	Linehan, M M	147,347	1
Lewis, A	130,271	-	Ling, C	75,957	166
Lewis, A	117,787	-	Ling, T	94,678	-
Lewis, C K	87,156	2	Lingl, P	76,386	-
Lewis, D	127,829	-	Linley, B	87,282	-
Lewis, K L	135,229	-	Linwood, D	100,050	4,847
Li, C	119,693	2,738	Lipinski, B	105,540	-
Li, D	203,940	3,201	Lipinski, M D	108,242	-
Li, D	78,560	-	Lippucci, V GA	120,289	-
Li, E	77,021	-	Lirenman, Z	86,012	300
Li, E P	125,472	-	Liskop, T	93,766	6
Li, F	83,161	-	Lisovski, V	117,165	562
Li, F	76,050	-	Liu, A	85,848	67
Li, G	109,791	33	Liu, B	81,383	714
Li, H	94,711	-	Liu, C	80,183	-
Li, J	95,391	-	Liu, G	80,664	-
Li, J	133,652	562	Liu, G	116,423	757
Li, J	159,148	1,779	Liu, J	113,151	-
Li, K	107,769	-	Liu, N	121,701	-
Li, L	76,738	-	Liu, R	83,129	17
Li, M	156,153	137	Liu, S	97,555	-
Li, N	134,737	802	Liu, X	108,852	-
Li, P	87,649	-	Liu, Y	83,991	-
Li, P	103,172	-	Liu, Y	98,722	881
Li, P	105,189	-	Liu, Y	97,162	-
Li, S	135,343	1,912	Livland, A	147,859	-
Li, T	139,995	3,364	Llagas, J	109,430	-
Li, X	76,884	-	Llewellyn, C R	127,069	-
Liang, J T	152,820	-	Lo Bianco, F	76,472	-
Liang, K	211,419	3,416	Lo, B	125,472	1,087
Liang, V	92,644	1,103	Lo, D	118,943	-
Liao, C	107,435	-	Lo, D	111,818	-
Liao, C	165,286	562	Lo, E	83,950	-
Libby, L D	119,621	4,328	Lo, J	103,576	1,040
Licuanan, T	78,445	25	Lo, N	127,716	-
Lidder, P	105,907	-	Lobban, L A	92,782	-
Liddle, A	87,092	-	Lock, C D	89,857	-
Liebel, K	111,949	-	Lock, S Y	90,344	-
Liebenberg, A	101,249	2,843	Lockwood, C	85,578	-
Lieu, T	79,533	-	Logan, J J	179,105	-
Liggat, M J	133,718	-	Lohrasebi Peydeh, A	91,348	-
Lilyholm, W	78,039	-	Loi, V	78,262	-
Lim, H	95,971	-	Lok, C	118,415	3,016
Lim, H	96,529	244	Lok, C	76,474	-
Lim, J	98,720	1,095	Lone, S	107,825	8
Lim, J Z W	93,752	-	Loney, E	116,095	-
Lim, S	83,772	-	Long, M	148,270	912
Limbago, A L	78,459	-	Long, T	90,875	-
Lin, F	127,709	1,671	Longpre, S	83,280	-
Lin, H	84,012	-	Longridge, D	78,506	-
Lin, K	106,343	-	Look, E	118,213	19
Lin, T	85,527	-	Lopes, A	109,625	-
Lin, W	82,734	4	Lopes, M	102,317	2,373

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Lopez Garcia, C	122,648	27	Lundgard, L M	78,161	-
Lopez Madrigal, R	76,825	-	Luo, X XL	77,464	-
Lopez Romero, A	87,150	-	Luong, T	92,139	-
Lopez, A	78,284	-	Lupick, D	113,466	2,094
Lopez, B	98,129	210	Lupo, M	87,221	-
Lorimer, C	140,382	379	Lupo, N M	83,723	-
Lotay, I	77,822	132	Lusted, M T	137,837	-
Loucks, J	82,891	-	Lutz, B J	109,984	-
Loughrey, A	99,677	-	Luzey Morgan, E	81,709	-
Louie, A	115,179	-	Lyall, G	133,586	-
Louie, D L	128,669	-	Lye, A J	78,327	-
Louie, K	92,282	-	Lynch, J	141,157	-
Louie, V	119,452	6	Lynch, S W	150,571	-
Loukidis, G	75,249	-	Lynden, J	83,226	27
Love, M	90,122	-	Lynes, J	83,668	-
Love, S	99,161	1,365	Lynn, K	82,551	-
Loverin, D	178,477	-	Lyons, D R	158,389	-
Low, L L	117,067	739	Lypkie, J GJ	130,513	80
Lowe, C	103,804	-	Ma, A	103,414	-
Lowe, R	84,764	-	Ma, B	128,063	780
Lowood, J	103,576	-	Ma, C	122,648	2,437
Lowrie, T	82,734	-	Ma, C	78,701	11
Lowry, S	155,886	2,165	Ma, G	80,864	-
Lozon, J	119,658	-	Ma, H	151,235	1,981
Lu, G	110,799	-	Ma, L YS	83,954	210
Lu, J	100,981	-	Ma, N	89,182	38
Lu, K	124,736	277	Ma, Q	114,729	25
Lu, Z	121,474	327	Ma, Y	127,961	1,087
Lu, Z	101,706	-	MacAulay, C M	149,740	-
Lu, Z	110,976	1,087	MacBride, M A	89,808	-
Lubwama, S	97,907	-	MacCallum, M	157,607	3,572
Lucas, T	112,272	-	MacCubbin, C	119,637	353
Lucertini, S	85,372	-	MacDonald, C	139,995	504
Lue, N	204,140	6,927	MacDonald, D H	76,674	-
Lui, E	117,230	-	MacDonald, E	115,620	1,298
Lui, H	89,571	581	MacDonald, R	123,392	-
Lui, J	89,974	-	MacDonald, S	121,783	-
Lui, J	107,687	-	MacDonald, S	117,603	-
Lui, S	79,800	10	MacDonald, S	121,784	50
Luick, D	148,863	2,977	MacDonald, T	152,613	-
Luk, J	85,608	-	MacDonell, J J	113,468	-
Lukes, R	160,369	562	MacDonell, M C	293,410	8,219
Lukose, A	80,855	322	MacDougall, K	133,692	-
Lulic, D	136,579	1,898	MacEdo, L M	94,222	-
Lulic, N A	89,109	-	MacGillivray, B G	161,042	-
Lum, C	81,865	-	MacGregor, R S	133,323	-
Lum, C D	124,967	25	MacHado, J M	145,713	200
Lum, K	96,412	175	MacInnes, J I	147,879	-
Lum, M	115,753	69	MacIntosh, C	118,646	-
Lum, S	80,404	-	MacIntyre, J	107,965	341
Lum, W	95,133	-	MacIver, J	111,792	-
Lum, W	122,648	6,920	MacK, T K	211,419	8,389
Lumagbas, C	119,368	-	MacKay, G	156,153	750
Lund, G	101,065	248	MacKay, K D	78,573	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
MacKenzie, A Y	152,511	16	Malczyk, A	139,995	1,366
MacKenzie, D	82,316	-	Mall, J	83,098	-
MacKey-Murdock, J	156,794	5,553	Malla, S	113,147	-
MacKichan, M	112,394	-	Mallaghan, J	77,417	-
MacKichan, S	164,401	-	Mallen, M	159,696	464
MacKie, D E	147,338	-	Maloney, C	114,860	-
MacKie, I N	116,433	-	Maloney, D	148,804	10
MacKie, M A	77,504	146	Malyon, G	92,286	21
MacKillican, D J	89,411	-	Manarin, D J	151,664	562
MacKinnon, S	104,034	2,789	Man-Bourdon, A C	94,315	2,739
MacLang, D	139,995	1,743	Mandic, J	81,657	-
MacLean, C D	105,291	-	Manfre, L	89,431	471
MacLean, J	180,279	3,090	Mangat, G	104,499	-
MacLean, M	77,552	-	Mangat, P	81,054	-
MacLean, R	96,853	1,941	Mangat, R	159,667	-
MacLeay, C A	81,844	-	Maniotakis, G	145,092	809
MacLeod, J	77,989	-	Mankoo, H	100,288	-
MacLeod, R	107,066	81	Mann, K S	124,751	-
MacLeod, T M	145,608	-	Mann, P S	78,267	-
MacNeil, N	83,598	-	Mannarino, A	80,839	-
MacNeil, R	120,292	-	Mannella, F	88,261	-
MacNeill, S EM	91,681	1,084	Manning, W C	123,127	-
MacPhee, I	127,928	1,247	Mans, K M	92,107	-
MacPherson, M	91,359	22	Mantas, J	129,994	-
MacPherson, N M	78,582	542	Manyk, B	155,238	-
MacRae, M	100,786	-	Mao, J	115,509	-
MacRae, T	143,035	2,753	Mao, Y	131,234	-
MacRitchie, M A	106,859	-	Maquirang, M L	75,611	-
Madden, A	95,916	2,279	Mar, M H	136,452	-
Maddison, J	91,186	-	Maranho, D	82,958	-
Madsen, S	103,576	75	Marano, C	82,727	-
Maffei, D C	164,262	250	Marchant, K	80,721	-
Magana Gonzalez, J	94,458	-	Marchant, K R	120,638	1,691
Magdato, P	77,424	-	Marchetta, M	109,352	1,946
Maglanque, H	98,722	18	Marcoux, L J G	132,629	277
Magno, A	115,875	-	Marette, S	91,627	234
Magnusson, R	156,688	1,134	Margach, G	77,600	-
Magtoto, J	118,771	-	Marineau, G S	125,692	-
Magus, R J	100,251	-	Maritz, B	115,500	-
Mah, A	97,133	608	Mark, T	91,676	9
Mah, A E	80,727	301	Marken, N	80,642	-
Mah, C	114,376	1,926	Marko, K	94,198	-
Mah, F	81,909	546	Markovic, M	99,329	-
Mah, G	79,418	10	Markovic, Z G	167,083	-
Mah, H H	120,286	-	Marley, E	206,199	725
Mah, J	161,168	10	Marohn, G K	205,961	6,857
Mah, M	122,692	276	Marom, O	96,946	-
Mah, S	79,320	-	Marousek, M	139,511	94
Mah, T	132,759	-	Marquardt, D	171,580	-
Mahpour, H	77,485	-	Marrello, A	131,469	-
Makarewicz, A R	108,105	-	Marrello, P	78,676	-
Malabuyoc, J	158,695	-	Marriott, P	132,006	6
Malcolm, H	81,767	-	Marsh, B	116,123	483
Malcom, J	140,428	-	Marsh, R J	125,563	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Marshall, E	92,247	211	Maxwell, G	129,982	65
Marshall, G	103,576	-	May, K A	106,473	-
Marshall, K J	120,881	-	Mayers, M	105,805	-
Marshall, T	91,285	-	Mayo, T K	95,050	-
Marte, J	79,713	-	Mazer, K	99,306	-
Martel, M	105,220	63	Mazerolle, A	81,060	484
Martin, A	109,982	8	Mazur, C N	78,384	-
Martin, B K	77,342	150	Mazurek, R M	150,706	-
Martin, F	110,045	25	Mazza, M	93,597	-
Martin, J M	82,683	-	Mazzocchio, F	86,098	-
Martin, L	109,612	784	McArter, C G	87,152	-
Martin, M	187,254	-	McArthur, A	89,189	25
Martin, M	98,516	-	McArthur, J F	109,656	-
Martin, O	87,089	-	McAuley, J E	128,562	1,139
Martineau, K	79,284	-	McAuley, R	144,458	-
Martinelli, G	76,323	-	McBeth, R A	79,387	-
Martinez, A	79,359	-	McBride, J M	76,911	-
Martinez, S	129,818	-	McCall, M	149,606	-
Martychina, O	101,566	1,334	McCallum, D	92,064	-
Marwah, J	131,251	1,395	McCallum, J	76,615	168
Marzin, M	179,876	1,640	McCarron, M J	82,990	-
Masangane, A	78,990	-	McCarthy, J	141,590	-
Masangane, S	125,730	20	McCarthy, P	116,761	151
Mashruwala, M	122,648	-	McCarthy, R D	91,875	-
Mason, E	122,351	1,402	McCash, M	155,506	-
Mason, R	112,727	171	McCaskill, R	87,645	274
Massey, C R	157,338	-	McCaw, A G	112,057	-
Massey, J D	115,773	-	McCawley, K	86,462	-
Masters, C L	122,441	-	McClean, L R	93,571	-
Mastromonaco, A	112,787	26	McColl, R	83,960	-
Mastropasqua Rebello, R	97,389	-	McConnell, R L	119,354	-
Mate, C	103,887	-	McCormick, L	156,538	250
Mate, T	112,700	-	McCreary, K	125,146	-
Mathai, G	126,660	11	McCreath, K L	122,828	-
Mathai, T	91,708	120	McCue, M P	76,819	-
Mathar, S	131,402	-	McCurdy, A	203,940	3,068
Matharoo, G	108,111	-	McDermott, J	195,272	4,698
Matharu, U	179,489	563	McDonald, A	93,872	32
Mathe, R	87,719	-	McDonald, B A	125,278	6,018
Matheson, A	92,806	107	McDonald, D	115,934	2,641
Matheson, N	135,748	379	McDonald, E	181,315	2,205
Mathur, N	142,543	1,290	McDonald, G	139,995	369
Matinde, M	88,862	-	McDonald, K	84,848	-
Matkin, A	85,830	-	McDonall, C S	87,669	-
Matricardi, C	99,329	-	McDonnell, B	144,676	-
Matsuda, G T	116,789	14	McDougall, C	116,668	1,668
Mattarollo, S	118,646	26	McEachern, S A	122,793	-
Matte-Kaci, L	78,710	-	McElroy, C	85,742	-
Matterson, A	158,512	-	McElroy, F R	82,614	-
Matthews, L	159,905	2,568	McFarland, R	133,601	449
Mattison, K	89,131	-	McFarlane, S L	183,036	2,428
Mauboules, A	158,547	47	McField, A	75,806	24
Mauboules, C	197,402	181	McGillivray, L	125,282	-
Maurus, N	131,200	1,138	McGinley, E M	124,296	1,708

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
McGinty, C	163,902	13	McNeely, P D	110,679	-
McGonigle, S A	82,178	-	McNeil, R G	91,664	-
McGowan, B D	116,023	-	McNeill, Y	186,198	-
McGowan, C	79,949	-	McNutt, R	202,124	-
McGrath, R G	97,937	-	McPherson, N	104,658	546
McGregor, J	135,161	-	McPherson, T	117,767	1,649
McGrory, B	135,594	1,087	McPhillips, S	150,145	-
McGuire, S J	87,253	-	McQuaid, S R	103,406	-
McGuire, T	76,111	-	McQuarrie, J	164,638	-
McIntosh, D	125,544	104	McQueen, M CH	108,879	-
McIntosh, M	76,437	-	McQuillan, R	110,070	-
McIntosh, S I	109,398	-	McRae, A LA	111,089	-
McIntyre, L A	95,856	-	McRae, D RW	98,209	-
McIntyre, Z	114,874	-	McRae-Smith, A B	127,750	-
McIvor, G	90,786	-	McWhirter, I	80,543	-
McKay, D	158,330	379	Mead-Fox, N	124,371	624
McKay, W R	96,938	-	Meaker, T S	127,491	-
McKenna, E	112,977	-	Mecar, M	99,224	-
McKenna, M	80,662	-	Medwid, G R	116,095	-
McKenzie, A	134,216	1,835	Meers, D A	182,722	3,747
McKenzie, L G	77,041	-	Mehat, M SM	94,643	-
McKeown, P J	143,320	-	Mehay, K	169,591	-
McKibben, S	127,097	-	Mei, J	113,811	-
McKimm, C	139,995	-	Mele, S	175,038	2,464
McKinnon, R L	150,141	-	Melles, B	159,267	5,195
McKinnon, T M	117,762	-	Melo, R	76,829	-
McKnight, J	106,719	1,570	Melville, B J	137,965	50
McLachlan, S	75,799	3	Mendes, P	81,864	-
McLachrie, R M	121,021	-	Mendes, S	78,949	86
McLaren, C F	134,483	-	Mendis, D	108,930	1,338
McLean, A	90,507	-	Mendoza, F	99,203	-
McLean, G	75,379	-	Mendoza, M	77,504	-
McLean, R	80,490	-	Meneghello, T	106,373	30
McLellan, M A	148,863	62	Menjivar Guardado, J S	98,679	923
McLellan, S	84,094	55	Mennigke, L	101,005	-
McLennan, J	79,351	2,363	Menzies, A	77,070	-
McLennan, R	139,995	901	Menzo, C	108,768	183
McLeod, A	83,641	-	Mercado, R M	79,146	-
McLeod, G	90,575	-	Mercer, S	143,055	-
McLeod, J D	159,871	1,354	Merchant, A	116,762	562
McLeod, R	120,202	-	Meredith, K R	85,395	26
McLoughlin, J	124,279	-	Mergaert, M J	85,121	-
McMahon, M C	101,889	30	Merkins, P	91,482	427
McManus, J	132,295	-	Merrill, C	149,181	-
McManus, P	136,427	881	Mersini, A	75,180	-
McMartin, J JA	83,706	-	Merz, M R	121,908	-
McMath, H	134,462	-	Messenger, J	91,435	-
McMillan, J T	161,793	184	Messam, E	80,395	-
McMillan, S	113,535	-	Metcalfe, S	76,984	-
McMillan, S	104,806	-	Methorst, H	134,968	-
McMillan, T	121,469	-	Meyer, B	103,754	50
McMillen, J NP	119,778	-	Mezzomo, F	102,202	-
McMullan, R F	187,199	3,201	Mgeni, C	112,468	-
McNabb, M F	84,160	-	Miao, W	95,487	562

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Michaels, S	80,976	-	Molina, D	89,585	-
Michaud, J M	203,940	3,201	Molina, M A	102,152	-
Micheli, P L	89,270	-	Mollica, S N	116,949	-
Mickey, S	75,039	51	Molnar, M A	77,487	-
Middleton, C	91,664	-	Molzahn, J	100,360	29
Middleton, S	141,362	77	Moniz, J	75,141	443
Mikitka, J A	125,175	-	Monteiro, S	107,355	-
Mikkelsen, R S	115,686	-	Montemayor, M A	80,807	383
Miklausic, M	111,085	-	Montgomery, T M	103,445	44
Milaney, R	85,300	-	Montuelle, C	100,464	4
Milanovic, D	115,734	-	Moody, J	138,432	-
Miles, J S	106,765	-	Moon, L R	102,566	-
Millar, F	80,375	-	Moor, M	85,299	-
Millar, S T	159,027	-	Moore, C	91,897	-
Milledge, J	80,499	163	Moore, C G	79,188	-
Miller, B	131,156	79	Moore, D P	115,504	-
Miller, C	126,580	-	Moore, G	123,641	-
Miller, J	86,011	146	Moore, J R	113,668	-
Miller, K	127,433	-	Moore, K	111,869	770
Miller, K C	113,019	-	Moore, M	93,392	-
Miller, S	87,475	190	Moore, P M	197,721	-
Miller, S	89,685	-	Moore, T D	211,755	10,400
Milligan, S	81,826	-	Moore, T V	75,181	-
Milliken, D	91,071	-	Moorehead, K G	116,872	-
Mills, S	79,055	-	Moorman, T	87,002	-
Mills, S	112,811	115	Moors, A D	127,648	-
Min, H	117,933	-	Moosa, P	76,972	-
Mineer, J	140,971	-	Moosang, F	102,732	-
Mineo, R	108,562	-	Moran, G	139,912	-
Minhas, S	90,259	-	Morand, J M	138,803	-
Minyo, L	109,715	-	Moreau, J C	111,298	10
Mirmotalebi, N	76,649	-	Morgan, B	133,948	-
Miro, J	93,261	46	Morgan, D	148,292	-
Mirza, F	139,995	544	Morgan, P A	86,100	-
Misci, M	117,921	-	Morgan, T M	81,015	-
Misiak, A	111,780	2,474	Mori, A T	80,319	-
Missick, A A	96,474	-	Morin, P A	182,202	6,839
Mital, E	194,392	870	Morishita, L	119,185	-
Mitamura, C	81,341	205	Morriset, B	76,301	33
Mitchell, A	113,921	681	Morphy, M	126,885	299
Mitchell, A L	108,789	140	Morrey-Jones, G	99,606	-
Mitchell, D	118,297	-	Morris, B	109,590	1,793
Mitchell, J	128,984	-	Morrison, D	80,072	320
Miyata, L	119,199	-	Morrison, E T	157,767	-
Mocharski, M R	115,765	-	Morrison, J	215,188	3,366
Mochizuki, G E	127,097	-	Morrison, J M	119,909	20
Mochrie, P R	387,110	1,874	Morrison, S	76,385	-
Mogerman, O	168,266	4,845	Morrison, S G	153,008	-
Mohamed, A	89,447	7	Morrison, T	141,200	-
Mohammed Ali, M	90,634	-	Morrison, V	178,781	840
Mohan, S	100,489	-	Morrissey, A R	99,844	-
Moir, R C	127,303	-	Morrissey, S	81,095	-
Mok, C	108,207	-	Morrow, B E	100,071	-
Molendijk, D C	112,960	-	Mortimer, J S	147,829	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Morzaria, S	169,464	-	Nakanishi, K	204,052	1,983
Mosher, C W	163,783	-	Naklicki, A	289,633	383
Mosher, S	172,164	-	Nanjijuma, R	114,176	846
Moshier, P	122,648	25	Naqvi, S	82,902	-
Moss, P H	113,457	-	Narayan, J	94,413	-
Moss, R	89,065	60	Narayan, K	95,975	-
Moss, R G	97,979	-	Narayan, V	126,809	-
Motkaluk, R	148,611	-	Nasralla, C	78,042	-
Motohashi, Y	81,537	55	Nath, R	81,332	-
Motokado, G	156,062	-	Naughty, R	189,527	-
Mott, M	101,434	-	Naundorf, D	127,860	-
Mouck, D D	111,779	32	Nava Avendano, J	131,424	1,059
Mouzakis, A	117,022	444	Navab-Tehrani, M	115,740	-
Moyls, A	93,171	-	Nayak, D	85,233	-
Mozo, J	87,913	1,318	Nazareth, T	120,067	25
Mriso, F	119,375	-	Nazemi, T	98,285	6,350
Mudrovic, M	105,601	-	Ndlovu-Fraser, S	122,648	2,658
Mueske, D G	127,272	410	Neal, J	88,759	-
Mueske, L N	88,149	-	Neal, P	156,935	-
Muhimbise, A	82,136	-	Neale, B	139,932	-
Muise, S G	120,129	-	Neale, J	169,154	5,144
Mulcahy, J	184,115	7,656	Neault, M D	163,732	-
Mulhall, S	131,942	2,253	Nedyalkova-Dimova, T	139,995	1,609
Muller, W	90,036	-	Nekrasoff, S	94,613	372
Mulligan, D	91,672	359	Nelson, A D	153,240	-
Munro, T	124,276	9	Nelson, B N	145,624	-
Murakami, M	123,494	79	Nelson, C	183,604	515
Muraki, M	85,722	-	Nelson, J	76,651	-
Murali, V	112,466	-	Nelson, J	135,441	-
Murphy, G	175,078	-	Nelson, J	116,467	-
Murphy, K D	131,128	79	Nelson, J D	100,830	-
Murphy, M	118,931	1,251	Nelson, S G	77,569	-
Murray, B R	168,822	-	Nelson, T	130,985	-
Murray, C	114,481	3,460	Nemeth, A	78,955	-
Murray, G	228,060	3,201	Neogi, R	76,518	-
Murtagh, C J	118,733	-	Nesbitt, A	100,147	-
Musavi, S	88,070	-	Nesbitt, L	155,569	-
Musslick, H	112,486	1,648	Neufeld, G	177,533	374
Mutti, A	81,500	-	Neufeld, J	128,818	-
Mutti, P S	85,735	-	Neufeld, L	126,937	-
Mydske, R	93,546	-	Neufeldt, M	90,673	-
Myers, D	137,698	1,854	Newbury, D	89,542	-
Myers, J	122,648	-	Newman, A	177,412	1,144
Myles, D	117,569	1,380	Newman, B	121,909	-
Myles, M	141,865	693	Newman, B	112,703	-
Myles, N	156,831	613	Newman, C	151,926	601
Mylrea, T N	141,410	-	Newman, D	78,569	-
Nablo Vergara, E	89,644	25	Newton, N	113,312	-
Nadalini, R D	105,930	7	Ng III, A	138,406	153
Nadella, V	90,428	-	Ng, C	106,114	10
Nagle, C	89,399	-	Ng, C	86,394	-
Nagra, H	112,668	-	Ng, C K	111,036	1,087
Nair, R R	77,867	-	Ng, D C	80,768	-
Nakabayashi, T	97,009	-	Ng, H	129,235	492

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Ng, H C	131,838	13	Nour, W M	109,010	-
Ng, K	86,983	-	Nouri, M	122,431	33
Ng, L	104,027	-	Nouvelot, A N	109,783	-
Ng, L	122,090	3,416	Novak, R	156,602	-
Ng, V	79,805	-	Novoa Ramirez, J	80,503	-
Ng, W	111,907	53	Nowak, G	113,843	873
Ng, W	97,306	-	Nowatschin, E	89,392	23
Ng, Y	92,294	-	Nozick, G	80,783	-
Ngan, C	152,304	571	Nsekera, P	107,690	454
Ngan, D	79,004	-	Nudd, D W	88,341	-
Ngo, H	149,606	-	Nugawila, S	83,242	-
Ngo, P T	88,976	23	Nuraney, N	161,507	2,483
Ngo, S	84,960	-	Nurianti, S	108,271	1,098
Nguyen, B	88,116	567	O'Brien, C	89,142	-
Nguyen, C K	89,147	-	O'Brien, L R	103,153	-
Nguyen, D	95,391	-	O'Coffey, T	112,489	-
Nguyen, E	116,935	1,573	O'Connell, E	127,596	300
Nguyen, J	124,966	-	O'Connor, A	90,819	468
Nguyen, J	79,168	-	O'Connor, P	102,438	-
Nguyen, J	97,526	-	Odom, D J	83,744	-
Nguyen, J NT	90,554	-	Odong, J	162,750	4,180
Nguyen, K	161,168	1,123	Odonnell, C	135,728	562
Nguyen, K	85,293	-	O'Donnell, R	84,113	-
Nguyen, K	102,789	-	O'Donnell, T	225,027	-
Nguyen, M	95,553	-	O'Donoghue, L	136,151	1,361
Nicholls, J	101,017	-	Odynsky, P	118,868	1,201
Nichols, E	133,505	-	Ogden, M R	156,090	-
Nichols, L T	194,906	-	Oh, J	137,041	630
Nicholson, A M	102,337	220	O'Hagan, K	180,251	2,324
Nicholson, J	154,048	6,603	Ohno, S	83,248	-
Nicholson, P	165,420	-	Oke, A	130,095	1,022
Nicholson, W	144,366	-	Okell, C	235,790	69
Nicol, K R	87,169	-	Okello, P	77,727	-
Nielsen, M S	76,854	-	Oland, H K	179,828	809
Nielson, G	171,916	-	Olaya Nieto, F	125,219	658
Nikolai, A J	136,532	-	Olderskog, T	126,882	-
Nikolai, K	136,852	-	Oldfield, T B	165,448	-
Nikolic, S	155,718	3,654	Olding, S C	77,506	-
Nilsson, B L	118,618	25	Olinek, J	188,918	12
Nimavat, B	88,739	-	Oliveira, J	78,976	-
Nippard, G	79,570	-	Oliveira, M	89,418	-
Nissanka, K	115,503	507	Oliver, G E	84,005	-
Nitychoruk, M	144,487	-	Oliver, J	109,126	1,839
Noke Smith, A C	153,846	-	Oliver, M J	103,647	-
Norcott, A	90,944	-	Oliver, N	90,875	69
Nordin, E	103,342	46	Oliverio, R	113,572	-
Norman, K	91,773	1,928	Oliver-Melito, J	90,041	-
Norrie, A	88,034	315	Oljaca, D	135,902	7
Norton Daniel, M	138,679	5,389	Olsen, G E	97,337	-
Norton, J A	81,944	-	Olsen, T W	122,118	-
Norton, P C	102,174	-	Olson, J	137,355	-
Nossa, A	76,596	667	Olteanu, C C	85,721	-
Nostitz-Tait, G V	140,936	492	O'Mara, T	79,810	-
Nottingham, P J	93,940	467	O'Neill, J	106,422	590

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
O'Neill, R	99,719	-	Panganiban, M	100,260	-
Ong, D	87,472	-	Pankratz, M	156,153	1,291
Ong, R	96,075	-	Pannu, I	83,786	147
Onions, C	101,358	-	Panzetta, R	79,387	-
Onukwulu, I	90,781	-	Papa, J	82,274	-
Oppenlander, D W	164,974	2,224	Papaioannou, J	77,321	-
Or, M	87,957	96	Pappajohn, S	98,826	-
Orban, C	120,443	14,518	Pappas, P	104,158	-
Orchard, S	112,691	1,084	Paquette, D	86,332	-
Orellana, H	104,915	-	Paraboo, K	116,458	-
Orellana, J	139,248	-	Parasiuk, J	106,507	23
Oschger, D	84,113	-	Parent, M	79,918	-
Osglian, D	139,995	1,241	Paris, A	91,446	-
O'Shea, R	78,430	-	Park, H	87,311	-
Oshidari, A	111,565	-	Park, J	130,335	3
Ostafiew, M	137,599	-	Park, J	100,708	8
Ostapowich, K	80,433	123	Park, J	86,922	85
Ostrowski, S	106,080	1,856	Park, S	100,264	-
Othman, J	104,047	-	Park, T	122,648	55
Otoole, S	116,095	-	Parker, B	77,124	-
O'Toole, S	90,000	-	Parker, D	155,511	2,168
Ouah, J	101,625	-	Parker, K	99,296	-
Ouellet, R	111,942	33	Parker, K	82,612	-
Oum, P	116,411	-	Parker, L	193,539	1,131
Out, T	119,674	6,469	Parker, S M	80,265	-
Ouyang, C	102,557	-	Parkes, J	135,665	-
Oviero, J O	113,849	-	Parley, D	123,638	-
Owen, C	129,998	2,512	Parmar, A	105,454	2,428
Owen, K W	127,063	-	Parmar, M	107,450	-
Owen, T	122,648	-	Parmar, S	103,093	22
Ozdoba, R R	119,826	-	Parno, M	127,434	-
Ozero, T	114,832	-	Parr, J	122,648	-
Pabillano, J	134,533	21	Parr, T	81,248	124
Pabla, B	84,113	-	Parrotta, D	100,384	-
Pablo, J	87,732	1,377	Parry, M	80,713	-
Paccani, V	99,329	-	Parsons, S	76,917	-
Pace, J	106,135	1,859	Pasion, C	139,568	440
Pacis, A	116,515	25	Pask, A S	132,230	47
Padhiyar, H	87,836	-	Paskova, M	131,166	883
Page, D	135,482	543	Pasqua, R V	117,744	590
Page, S	98,026	-	Passaglia, C M	141,039	-
Page, T A	115,890	-	Pasuta, L A	77,105	-
Pagliuso, E	114,149	250	Pate, M	168,512	967
Pagnucco, B	76,865	-	Patenaude, M	101,228	-
Paidel, C	87,509	-	Pater, C	111,691	-
Pal, A	96,381	-	Paterakis, M	103,386	-
Pal, N	94,787	3,543	Pathal, G S	122,988	-
Palazzo, F	94,119	-	Patocka, J	107,971	-
Palmer, C	105,289	-	Paton, J A	145,320	-
Palmer, J	147,892	-	Patrao, A V	102,146	-
Palmer, R A	118,481	-	Patten, K	127,499	201
Pander, S	164,113	597	Patterson, A M	96,926	-
Panesar, S	80,824	-	Patterson, C	109,481	-
Pangalia, S	204,333	390	Patterson, S	120,498	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Pattherwala, S	83,837	4	Peters, C	169,258	-
Patzke, M	137,381	-	Peters, P	96,606	-
Paul, D	119,248	-	Petersen, M	120,701	-
Paulinyi, N	100,270	-	Peterson, D R	177,309	5,948
Pauls, B M	95,213	-	Peterson, S	78,094	-
Paulus, P	143,669	-	Peterson, Y T	77,504	-
Pavone, A	102,059	43	Peterson, Z	130,665	-
Pavone, C	89,330	6,510	Petrin, R A	107,824	-
Pawelchak, T	77,337	-	Petro, I	94,515	220
Pawlak, C N	166,019	-	Petruzzelli, A C	123,088	15
Pawlak, T C	111,492	-	Petry, M	132,314	-
Pawlitschek, S C	98,026	-	Petsinis, S E	138,494	1,087
Pawson, N	98,806	86	Petticrew, H	154,690	-
Peacocke, N A	148,471	563	Petzold, N F	77,362	-
Pease, L	127,223	-	Pezeshkan Jalili, S	92,242	273
Pease, V	139,912	-	Pezzolesi, G	131,195	2,225
Peck, T	140,861	-	Pezzotti, A	101,373	-
Peddle, Z	104,561	-	Phair, B S	132,315	-
Peigan, D	106,548	-	Phan, T	120,019	-
Pel, M	140,172	507	Phan, T Y	146,869	9
Pelletier, B G	159,949	16,152	Phanthoupheng, J	107,314	-
Peloquin, D G	95,795	117	Philcox, L	111,722	-
Peltzer, M J	76,536	-	Phille, J G	101,495	-
Pelzman, J	77,819	-	Phille, S B	83,300	-
Peng, F	82,170	-	Phillips, A	140,820	1,510
Peng, J	149,479	563	Phillips, J	159,509	-
Penner, C	90,910	-	Phillips, M	156,153	3,952
Penney, T	155,572	280	Phung, S	84,072	-
Pennykid, J	87,728	-	Picard, E	150,850	-
Pennykid, S T	80,970	-	Piccolo, D	116,095	-
Penton, C	91,121	-	Pickersgill, M	144,921	6
Pepito, J C	77,845	-	Pickett, I	149,808	-
Peppin, M	158,512	-	Pickett, J D	102,557	-
Peragine, R	81,340	-	Pickles, D	91,637	-
Pereira, D	165,133	-	Pickstone, S	79,554	-
Pereira, F	82,440	-	Pidcock, C	154,393	-
Pereira, W	208,029	-	Pidhirniak, R J	105,976	-
Pereirinha, D	100,919	-	Pighin, D G	162,176	-
Pereirinha, J L	81,375	-	Pikker, D	91,490	-
Perez Cinta, M	85,930	-	Pilas, K	159,081	379
Perez, J R	97,137	-	Pilkington, C T	120,315	-
Peric, R	133,408	-	Pilon, R	89,461	-
Perkin, R C	124,486	4,069	Pimentel, J	76,508	-
Perkins, D	123,993	1,634	Pinder, K	102,782	-
Perkins, E G	108,111	-	Pineda, J	80,547	-
Perkins, K	121,455	2,132	Pintos, A	120,891	2,378
Perley, E	89,439	2,133	Piskor, J	103,353	-
Perrett, D	116,090	2,564	Pisonic, J	78,943	-
Perrotta, J	100,886	-	Pitsch, A	97,333	12
Perry, J	77,506	-	Piwowarski, Z	85,490	-
Perry, J J	96,536	-	Pizzinato, E	84,113	-
Peskett, R	182,534	-	Pizzolato, L A	135,712	-
Peskett, R C	163,900	-	Planinsic, J	103,559	8
Peter, R H	90,942	-	Plant, S	123,258	562

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Platko, S	76,496	4	Prince, W	94,875	-
Podlecki, C D	80,649	-	Pringle, K	107,586	-
Podnar, J	82,602	-	Profili, C	99,527	-
Polano, D	172,001	6,146	Prohl, M	84,113	-
Pollack, B	96,127	-	Pruger, M	119,895	-
Pollard, B	229,367	26	Pruniak, J	127,563	1,445
Pollard, M	83,576	-	Psachas, G	79,164	-
Pollio, S	76,086	-	Puar, D	94,976	-
Polonio, M A	160,821	-	Pucci, P	101,244	255
Polovy, S	122,648	-	Pugliese, D	136,307	-
Pontellini, A N	117,713	-	Puleo, M	98,186	-
Pontellini, M	103,576	-	Pulgar, A	126,804	1,550
Pontes, N R	107,320	-	Purcell, C	108,429	-
Pontikis, M	234,249	332	Purchas, M W	181,296	-
Poon, J	84,211	-	Purewal, R	86,653	-
Pooni, N	125,534	-	Puri, D M	78,547	-
Pop, R	76,175	-	Puustelli, M M	152,875	-
Pope, D	156,153	562	Puzio, C	92,213	809
Pope, J	103,551	-	Pybus, B D	85,148	150
Popovska, I	124,394	1,241	Pybus, C	122,648	25
Porlier, S C	101,559	-	Pye, M	99,678	-
Porteous, C	122,648	176	Pylatuk, A	142,570	160
Porter, J	167,958	4,558	Pyo, D S	76,941	-
Postlethwaite, C W	112,701	-	Qazi, A	84,437	-
Potter, C	170,194	820	Qazi, H	133,962	-
Potter, L	77,258	-	Qereshniku, N	147,329	2,511
Potter, T R	151,395	4	Qi, W	126,652	-
Poulter, M	136,149	50	Qian, D	122,528	1,922
Poustie, J R	75,785	-	Qin, L	118,712	562
Pow, C	132,586	-	Qiu, J	88,856	300
Pow, R	77,504	-	Quan, N	108,252	-
Powell, J L	108,111	771	Quan, V D	164,239	1,689
Powell, L	142,379	-	Quayle, B T	211,419	1,983
Powell, M	100,149	-	Quennell, B	144,384	-
Powell, R	144,817	-	Quigley, T P	99,329	-
Power, A T	139,995	-	Quilty, J A	117,225	-
Powers, D	83,712	436	Quinn, B	101,091	-
Pradel, P	113,175	-	Quinn, D T	115,795	-
Prakash, J	83,986	-	Quintero, L A	138,393	1,743
Prasad, R	75,626	-	Quo Vadis, K R	109,101	-
Prasad, V	86,467	7	Qureshi, M	95,992	-
Pratap, J	76,651	-	Raby, W J	82,280	-
Premachandran, S S	130,453	1,400	Racanelli, B	81,116	1,184
Preston, L D	102,289	-	Radford, M E	112,101	274
Preston, R	84,464	-	Radke, D	130,449	1,445
Pretti, S	76,531	54	Radziminski, C	144,936	1,216
Pretty, Z	76,385	289	Rafie Nazari, Y	126,390	4,943
Prevette, T J	138,367	-	Rafique, G	86,456	-
Price Patel, E	86,718	49	Rafizadehkejani, E	112,147	562
Price, D	77,733	-	Ragone, J D	119,114	-
Price, E	83,295	-	Rai, B	182,499	83
Price, F	163,167	-	Rai, H	131,907	-
Pricope, I	104,658	32	Rai, J S	173,199	-
Prieur, J	90,304	-	Rai, R S	76,507	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Raines, M	107,465	2,062	Reid, S	88,329	4,113
Raj, J C	115,921	-	Reid-Woodson, A	125,181	-
Raju, A	106,471	-	Reimer, B R	98,088	-
Ralph, P	212,061	1,205	Reimer, D J	133,601	-
Ram, S C	110,802	268	Reisen, E G	154,222	-
Ramirez, J	117,371	-	Remo, J	75,204	-
Ramirez, J	88,296	-	Rempe, A G	100,968	-
Ramnani, H	102,765	-	Remund, L	108,301	75
Ramogida, S F	89,864	-	Rennie, I	117,569	562
Ramos, M B	110,208	-	Renning, R D	204,291	5,694
Ramsden, K	132,141	-	Repstock, A	112,162	194
Rana, G	118,221	13	Reuser, J	78,011	372
Rana, R	85,623	6	Revesz, M	176,886	7,891
Randall, B G	125,449	-	Rexworthy, P D	103,094	-
Randall, J	90,173	300	Reynes, D	91,836	520
Randall, P	78,466	80	Ricard, J	101,041	-
Randazzo, F	114,899	-	Rice, M D	103,683	-
Randhawa, J	85,239	-	Richards, P J	89,519	1,043
Randhawa, R	101,289	-	Richardson, J	78,851	150
Randhawa, T S	83,914	-	Richardson, J	111,095	1,136
Ranger-Lepage, E	114,400	-	Richter, D	97,024	-
Rankin, M	76,062	-	Richter, J	105,621	20
Rapanos, B	100,055	-	Ridge, M	131,492	306
Raphael, L	87,727	173	Riebe, J	153,619	-
Rarama, C	80,033	34	Rietveld, M	84,666	-
Raschke, B E	79,460	-	Rigsby, L	99,290	371
Rasley, J M	108,351	-	Rihani, H	100,606	-
Rasoul Kim, A	122,906	140	Riminchan, A	150,244	1,139
Rathod, B	113,343	-	Rintoul, C S	83,839	-
Ratray, R	116,847	-	Rios, P	143,066	-
Rautenberg, J	133,333	29	Ripper, D	85,487	-
Ravell, B A	99,334	-	Ritter, A	106,208	-
Ravensbergen, G P	89,980	37	Rivet, S	154,610	404
Rawas, F	78,319	-	Rizzo, L	111,872	-
Raza, A	149,606	-	Rizzo, S A	79,072	-
Reagh, D	79,093	7	Robbins, J	161,565	1,108
Reagh, K C	104,561	-	Roberts, B	101,278	583
Reddington, M	106,826	-	Roberts, B	117,817	562
Reddy, A	153,887	-	Roberts, C J	78,366	-
Reddy, R R	123,825	-	Roberts, K	103,099	96
Reddy, S	85,409	-	Robertson, A R	118,016	-
Redman, C W	101,813	771	Robertson, B	75,546	-
Reed, C	204,012	3,201	Robertson, C	208,482	23
Reed, G D	159,567	-	Robertson, D	172,522	-
Reed, J	133,437	774	Robertson, D R	152,530	-
Reed, M R	107,314	-	Robertson, S W	96,960	-
Reed, P	155,301	4,493	Robichaud, K	86,165	-
Reen, L K	87,394	-	Robin, S	127,762	43
Rehm, M	86,993	-	Robinson, D	79,284	-
Reichelt, J	124,726	-	Robinson, D	180,478	-
Reid, A N	118,576	-	Robinson, D	128,690	-
Reid, D	140,426	-	Robinson, F R	77,385	-
Reid, J	99,384	-	Robinson, G V	79,305	-
Reid, M	89,330	-	Robinson, J D	90,278	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Robinson, M	84,149	-	Rowley, W J	147,904	562
Robinson, S	98,044	-	Roxburgh, A	110,614	542
Robinson-Clogg, G	86,067	-	Roy, A V	95,916	-
Robles, C M	86,760	-	Royle, G L	89,005	2,020
Robson, S B	84,078	30	Royrock, L H	104,544	-
Rocamora, K	75,455	-	Rozbicka, J	131,375	847
Rockett, A J	77,504	-	Rubino, S	75,031	-
Roddick, J	127,733	2,389	Rudlang, S	84,079	-
Roderick, J F	99,329	454	Ruhland, C	91,933	56
Rodrigues, J	91,636	-	Ruhle, S	127,493	-
Rodrigues, P	129,182	4,575	Ruiz, A	105,272	-
Rodriguez, D	111,641	-	Rukavina, J R	86,818	-
Rodriguez, I D	111,006	1,728	Rumm, D	192,342	50
Rodriguez, R	81,238	-	Runnalls, C	85,016	-
Rodriguez-Masongsong, A	120,633	-	Ruscitti, A	81,357	-
Rodukoff, P	132,096	-	Russell, S	122,903	218
Roed, M	84,416	7	Rusticus, M R	152,222	170
Roeske, P	75,800	-	Rutherford, E	136,328	-
Rogers, A	84,025	-	Rutland, K	104,415	-
Rogers, B	103,403	-	Ruz Hernandez, R	130,130	-
Rogers, W	91,530	-	Ryan, A J	151,426	-
Rohrmoser, M	84,179	-	Ryan, C	126,809	562
Rolls, N	82,082	995	Rycroft, L	165,120	152
Roman, L	83,749	-	Rysiewicz, J	90,325	-
Roman, P	130,222	952	Sabadlan, E	123,867	73
Romanko, J	130,926	-	Sabberton, N	86,741	-
Romanowski, A RW	119,391	-	Sabellico, A	120,556	-
Ronalds, N	144,873	-	Sabir, Y	75,737	-
Rooke, H F	80,866	-	Sabnani, V	140,682	21
Rooke, R J	105,916	-	Sachdeva, S	96,385	-
Roos, J M	142,543	1,479	Sadana, I	98,536	-
Roosen, I	106,799	-	Sadic, S	77,767	-
Root, S	159,481	250	Sadler, B	79,382	21
Roote, P DA	140,788	-	Sadzius, A	79,678	-
Rosa, E M	79,026	147	Sagarbarria, J	109,260	-
Rosales, G P	91,518	8	Sage, B S	77,594	-
Rosario, J	114,302	-	Sager, J R	79,814	-
Rose, S M	121,687	-	Sagert, T J	103,523	-
Rosenblat, C	127,713	14	Sahota, S	95,586	-
Rosengren, K	145,280	22	Saini, D	146,876	1,087
Rosenmayer, K	93,684	15	Sajjad, S	89,035	1,250
Ross, C	154,881	-	Sakamoto, H	105,898	-
Ross, E	112,039	172	Salama, S	92,882	-
Ross, J N	139,890	1,241	Salar-Arefi, Y	132,624	389
Rossetti, G	89,483	-	Salehijam, A Aj	98,540	-
Rota, M	109,542	-	Sales, A P	145,023	-
Rothbauer, A	85,383	-	Salina, M	115,391	700
Rougeau, G	110,557	-	Salinas, C	160,709	469
Rougeau, T C	127,693	-	Saluja, I	109,694	-
Rourke, K	99,329	-	Salvino, M	81,362	17
Rousseau, A	85,698	-	Samarakoon, S	92,885	1,165
Rova, A	76,534	-	Samata, Y	82,674	420
Rowland, T	153,431	2,886	Samawati, M	79,299	2,658
Rowley, C	88,287	49	Samra, N S	96,194	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Samson, E	85,506	-	Schertzer, W	90,854	-
Samson, T	81,620	-	Scheu, R	118,349	-
Sanches Arruda, G	81,312	2,283	Schiavinato, E	97,412	-
Sancheti, P	112,035	-	Schiopu, M	87,974	-
Sanchez, K	87,377	305	Schmid, N	124,387	325
Sandberg, K	185,355	-	Schmidt, F	161,574	5,174
Sanders, B	122,648	25	Schmidt, M	106,673	-
Sanderson, K M	112,124	-	Schnackenberg, D E	120,292	65
Sanderson, S P	142,685	-	Schoeffel, K	155,008	-
Sandhu, A	129,647	-	Scholtz, M A	80,604	-
Sandhu, B	119,947	2,891	Schoon, B J	78,667	-
Sandhu, B	97,281	-	Schouls, M	185,460	1,279
Sandhu, C	142,949	-	Schouten, C J	102,305	8
Sandhu, D S	79,565	-	Schreyer, D	79,923	87
Sandhu, G	183,102	4,628	Schroeder, D	84,719	-
Sandhu, G	93,581	-	Schultz, E	114,135	1,119
Sandhu, G	171,709	4,411	Schwab, T	84,010	19
Sandhu, I	91,026	-	Schwark, M	208,889	5,954
Sandhu, I	83,782	-	Schwarz, K W	76,982	-
Sandhu, J	84,392	-	Schwebs, S	196,060	3,059
Sandhu, J	106,603	-	Scigliano, A R	94,362	-
Sandhu, J	117,089	-	Scollard, T	224,402	9,127
Sandhu, M	99,134	-	Scott, A	168,722	-
Sandhu, S	107,066	313	Scott, A	103,801	1,070
Sandini, R	104,987	-	Scott, D S	127,860	-
Sangha, S	78,876	31	Scott, K J	90,948	-
Sanghera, A	93,577	-	Scully, J	84,113	-
Sanghera, J	87,484	6	Sears, B J	179,828	3,489
Santamaria, E M	99,090	-	Seaton, M	127,666	-
Santelli, C	83,854	-	Sebastiano, M	107,448	-
Santos, C	94,250	243	Sebastiao, A B	92,643	-
Santos, J	159,124	-	Seeton, A	130,587	1,172
Sara, A	79,902	-	Seguin, A T	102,838	-
Sarai, J	83,211	54	Seib, K	99,385	375
Saraiva, J	111,594	-	Seifert, W D	116,095	-
Sarmiento, M L	88,324	-	Sekoranja, R	122,746	-
Saroya, K	140,772	-	Sellers, L	81,327	-
Sasan, K S	88,644	7	Sem, M	77,603	-
Sato, K	77,756	-	Sem, S	89,531	-
Saunby, J A	103,219	480	Semenya, A H	105,730	8
Saunders, K	91,043	-	Semproni, M	99,384	-
Savage, G	161,347	866	Senanayake-Jeffers, M	92,054	-
Savage, K	101,611	30	Senechal, S	83,636	-
Savage, M	148,055	-	Sengsavang, C	98,929	-
Sawatzky, R	143,533	-	Senior, C M	108,789	98
Sayre, C M	109,372	3,301	Sessions, A	79,241	-
Scarborough, M	147,047	-	Seth, K	79,673	-
Scardillo, S	76,222	-	Setter, G	83,979	-
Scarlett, T	156,054	872	Setterlund, N	107,506	-
Scarr, R J	98,713	-	Sevallo, S	122,403	-
Scarr, T	141,101	268	Sever, D M	156,163	-
Schebel, S A	75,511	31	Sevilla, E A	106,197	-
Schendlinger, M	97,287	-	Sevilla, W	78,557	29
Scherban, J J	151,110	400	Shaffer, E B	91,043	55

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Shah, G	78,531	300	Shin, S	77,771	-
Shah, M	156,217	1,956	Shin, S	132,287	-
Shah, M D	89,024	-	Shippit, A	87,741	-
Shah, T	83,005	699	Shirmohammad, F	78,498	1,096
Shahroknian, K	76,518	-	Shiroki, T	86,215	-
Shahrooei, F	92,718	-	Shirvani, A	103,634	191
Shalist, J	183,601	-	Shirwa, F	88,465	-
Sham, A	114,674	-	Shoji, M	198,764	2,417
Shanahan, J	154,870	-	Shokar, A S	110,708	-
Shannon, A	127,368	683	Short, J	108,701	-
Shannon, C	120,292	-	Short, J L	95,791	-
Shao, J	106,053	683	Shorter, C	115,245	-
Shapka, R	100,523	-	Shroff, R	102,621	-
Sharawat, A	106,933	-	Shukla, T	82,848	-
Sharma, A	118,414	-	Shumey, C	93,053	-
Sharma, B	133,222	22	Sibayan, O	83,038	-
Sharma, D	90,991	2,652	Sibbald, L	90,651	-
Sharma, N	117,165	835	Sibley, M A	110,976	-
Sharma, R	79,431	-	Siddoo, S	93,476	482
Sharma, S	117,478	15	Sidhu, A	88,281	7
Sharp, R	103,657	-	Sidhu, A	189,303	3,808
Shaughnessy, K	101,368	850	Sidhu, B	86,374	1,626
Shaul, M	119,948	1,107	Sidhu, B S	92,697	-
Shaw, J	123,002	-	Sidhu, G	182,664	8,320
Shaw, S T	76,503	1,450	Sidhu, K M	111,806	3
Shayan, H	124,111	-	Sidhu, L	79,774	-
Shearer, D	177,452	4,339	Sidhu, N	79,450	-
Sheasby, P	161,909	1,263	Sidow, M S	107,010	-
Shebib, J	147,127	1,154	Sidwell, A	193,775	7,576
Sheehan, L	120,595	-	Sieben, C	98,426	-
Sheh, M	75,715	-	Siemens, R P	111,259	-
Sheikhakbari, P	100,933	-	Sihota, A	124,834	-
Sheikhakbari, P	94,897	-	Sihota, P S	153,387	-
Shen, Y	103,851	-	Sikimic, D	87,684	-
Sheng, W	108,219	-	Sikolya, N	111,059	-
Sheppard, J	144,335	-	Silcock, N	114,258	25
Shergill, H	121,794	-	Silva, E	85,656	-
Shergill, M	137,704	1,479	Silva, H	108,634	-
Sherkat, B	106,775	1,248	Silva, O	188,834	4,049
Sherriff, A	133,421	-	Silvestrone, K	79,188	-
Shetty, T	111,816	562	Sim, F	87,382	-
Sheu, Y	149,035	-	Simadri, P S	84,113	334
Shevchenko, A	117,817	1,056	Simatos, A	77,696	-
Shewfelt, T	113,678	173	Simion, L	77,504	3,021
Shi, G	87,661	-	Simmer, T	145,930	1,959
Shi, J	75,241	33	Simoes, J C	85,447	-
Shi, W	102,347	-	Simon, E	85,049	-
Shi, Y	139,995	562	Simon, G	81,615	-
Shier, C	122,903	12	Simonella, A	79,003	-
Shillito, M H	214,630	3	Simpson, J	106,570	-
Shim, D	98,893	300	Simpson, M	137,916	-
Shim, J	109,963	593	Simpson, M	132,293	562
Shim, S	77,397	-	Simpson, R	88,050	-
Shin, H	96,690	8	Simpson, S	90,217	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Simpson, S A	111,268	-	Smith, B	107,058	1,883
Sims, R W	110,507	155	Smith, C	117,161	-
Sin, M K	85,638	77	Smith, D C	245,338	1,102
Sin, S	111,806	-	Smith, D D	87,240	-
Sinasac, C E	99,329	-	Smith, G J	183,789	7,581
Sinclair, G	120,431	1,607	Smith, J	75,480	-
Sindhu, H	99,444	17	Smith, J	160,210	-
Singer, D G	78,864	-	Smith, J R	75,395	-
Singer, J	137,097	53	Smith, J RL	89,765	1,084
Singh, A	155,778	-	Smith, K	100,223	119
Singh, A	113,569	2,040	Smith, L	121,570	1,691
Singh, A	85,658	-	Smith, L	124,872	-
Singh, D	99,179	-	Smith, M	99,328	-
Singh, G	77,504	-	Smith, M K	90,590	-
Singh, H	81,123	-	Smith, N E	126,915	1,274
Singh, J	111,986	4,411	Smith, P M	131,419	-
Singh, J	94,577	-	Smith, S A	78,884	272
Singh, M	84,537	-	Smith, S S	137,869	457
Singh, R	103,937	-	Smith, T	106,070	-
Singh, R	79,668	-	Smith-Khany, S	138,916	-
Singh, R	95,066	-	Smulders, C G	160,821	-
Singh, S	336,599	296	Smutylo, S	144,263	-
Singh, S	129,401	562	Smyth, H	77,497	141
Singh, S	107,214	-	Smythe, I T	93,750	-
Singh, Y	77,626	-	Sneddon, G M	92,438	-
Singleton, P	93,473	-	Snitz, A	100,089	-
Siracusa, A	89,506	33	So, D	139,995	1,087
Sirsiris, G S	86,341	871	So, M	151,965	1
Sisia, W D	76,925	-	So, S	83,312	-
Siu, A	80,712	90	Sobejko, J	139,995	1,120
Siu, J	140,067	-	Sobool, E	75,139	-
Sivertz, S	76,222	-	Soh, V	95,374	-
Siwy, A	123,936	-	Sojka, A S	102,568	-
Siy, M C	82,978	-	Sojka, C A	109,885	-
Skidmore, C F	95,356	54	Soleimani, M	142,237	4,155
Skillnik, J M	84,683	388	Somers, S	77,554	-
Skinner, M	101,762	17	Sommer, P	146,832	-
Skinner, M T	132,128	-	Sommerfeld, M	75,591	-
Skuce, T	77,504	-	Sommerville, A	128,467	-
Slade, B	145,545	-	Sommerville, N	89,265	-
Slade, M	92,897	-	Son, C	100,789	425
Slattey, L	100,935	-	Song, D H	105,159	205
Sleep, S L	128,870	-	Song, M	83,313	-
Sleightholm, D G	102,204	-	Song, Y	114,308	193
Sliacky, J	101,808	-	Soni, H	169,701	-
Slingerland, J	155,396	-	Sonnenburg, C	122,392	-
Slooyer, B G	108,648	-	Soo, D	80,770	-
Slykerman, D	125,432	-	Soo, J M	122,696	-
Smaldino, M	116,095	-	Soon, A	80,532	-
Smale, M	129,994	562	Soriano, L	92,120	-
Smallwood, J W	114,629	-	Sorongon, J	94,555	-
Smith Nevins, A	77,207	-	Sotres, M	98,494	396
Smith, A	82,700	-	Soukup, G	99,544	-
Smith, A	118,224	-	Soumpassis, H A	93,073	768

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Sousa, B	80,567	-	Stewart, M	82,095	-
Sousa, O M	81,044	-	Stewart, R	182,239	6,636
Sousa, S	85,031	-	Stiles, C	86,331	-
Soutar, R	139,590	1,221	Stoker, P	103,144	-
Soutar, T D	121,698	-	Stolbenko, U	90,772	-
Southard, R	111,880	-	Stoliker, K T	121,329	787
Southwell, I N	78,731	-	Stoneman, L M	133,252	-
Soygur, A	128,534	11	Stoneson, S	160,928	-
Spaans, K	140,590	4	Storer, P	211,352	1,790
Spieker, Z	91,991	1,680	Stouten, C	118,833	4,474
Spiropoulos Atkinson, L	92,422	-	Stovall, T A	101,849	-
Spraakman, S C	128,310	4,770	Straathof, N	132,796	1,136
Sproston, S	137,165	-	Stradecke, D	95,975	573
Spythourakis, G	116,839	88	Straith, D	133,521	-
St Clair, A	126,351	542	Strand, I	147,608	656
St. Arnault, M E	76,141	-	Stratidakis, D	79,138	-
Stachurski, M	90,154	-	Straub, G	123,458	-
Stad, B	117,569	-	Streckmann, J	97,723	200
Stadnek, C	154,710	-	Street, D	80,396	4
Stainton, D	89,122	-	Stroh, M	80,250	8
Standerwick, J	147,995	-	Stroup, C S	119,418	-
Stanford, C	107,194	-	Struthers, T	156,710	5,385
Stangret, R S	87,351	-	Stubbington, J	99,311	-
Starcevic, J	77,919	-	Styles, R	121,344	-
Starritt, A P	165,076	-	Su, A	80,649	-
Stavert, H	113,822	-	Su, C	94,986	-
Steele, B	143,359	-	Su, D	78,744	-
Steele, G W	172,162	-	Su, J	152,333	-
Steele, R	189,570	290	Suarez, C	119,977	551
Steen, A	109,794	95	Suarez, J M	106,110	-
Steen, A	115,947	1,262	Sue, M	113,810	25
Steen, J	116,095	-	Suffron, S	98,920	871
Stefaniw, D	80,326	-	Suh, H	81,241	-
Stefishen, M	82,145	-	Sull, G	84,426	-
Stein, D	94,259	3,084	Sullivan, E	101,782	-
Steindl, S	87,698	311	Sum, N	92,389	5
Steiner, A	81,741	629	Sumecki, A D	115,834	-
Stellick, R	87,196	-	Sumecki, D A	80,502	-
Stenson, Z	102,750	-	Summers, J	95,272	-
Stenstrom, E R	76,557	-	Summerton, M	101,057	60
Stephenson, J	125,459	-	Sumter, A	119,749	-
Stephenson, N	119,819	-	Sun, E	104,960	8
Stephenson, S	141,146	-	Sun, S	99,223	-
Stevano, D	81,304	-	Sundar, J	79,335	-
Stevens, D	207,729	7,777	Sundram, J	120,265	-
Stevenson, S W	96,967	899	Sung, C	144,859	683
Stevovic, L	79,163	-	Sungur, C	158,609	-
Steward, A	154,161	9,744	Surat, H	124,023	-
Stewart, A	83,992	-	Surette, M L	82,171	-
Stewart, C	138,407	-	Suryatio, A	95,258	1,087
Stewart, D	84,091	79	Susanthan, C	86,609	-
Stewart, I	167,870	2,563	Sussmann, C	118,539	-
Stewart, K	110,378	-	Sutherland, C	150,312	25
Stewart, K V	118,451	-	Suto, B T	102,163	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Sutton, S	143,811	2,950	Tarigopula, S	104,305	-
Suurkask, B R	108,219	-	Tasker, L M	108,396	-
Swain, K	87,378	560	Tavanpour, M	111,212	1,603
Swain, M	90,849	-	Taylor, B	98,765	-
Swan, J L	120,298	10	Taylor, D L	77,504	-
Swanston, D	105,657	742	Taylor, J	80,668	43
Swantje, E	154,611	50	Taylor, L	80,377	-
Sweetapple, K	133,427	-	Taylor, P W	75,120	-
Sydenham, D P	178,692	-	Teiffel, R	161,293	10
Sydor Jones, J	181,967	591	Teixeira, R	101,976	135
Sye, A P	131,223	-	Teixeira, R M	120,150	2
Symons, T J	88,776	-	Tejani, N	127,097	-
Syskakis, T S	142,794	-	Telling, R	124,345	36
Sysoyev, A	101,708	-	Teneese, R L	89,484	-
Szabo, T N	98,695	73	Teng, W	140,115	84
Szeto, H	79,833	7	Tenney, T	117,831	-
Szeto, V	120,263	1,434	Teodoro Da Silva, J	75,302	-
Ta, M T	81,269	713	Teoh, A	103,656	476
Tabamo, J	85,414	-	Teoh, A C	81,227	283
Tabata, W	152,934	-	Teoli, G A	179,828	1,050
Taberner, K	76,517	-	Teshnizi, Z	105,946	3,028
Taddei, A	115,042	143	Tessier, D	121,660	-
Taddune, N	139,995	2,302	Tessier, D A	99,273	-
Taherazar, M	106,980	45	Tessier, J	81,439	-
Taheri, M MT	78,866	656	Tessier, J	147,352	-
Tahmasebi, A	132,450	953	Tetzlaff, D K	103,619	-
Takaki, D	93,858	315	Tevely, J	88,663	-
Takeda, M	102,539	1,312	Thakur, P	124,873	-
Takhar, J	105,815	562	Tham, M K	102,664	-
Taleghani, A	139,596	670	Thangapandy, A	98,179	1,065
Talwar, R B	109,395	-	Thawng Mang, J	116,310	-
Tam, K	82,752	86	Theyer-McComb, J N	78,825	-
Tam, M	83,062	-	Thicke, M	135,786	2,284
Tam, N	114,215	675	Thiessen, J K	100,140	-
Tam, S	179,042	166	Thind, A	79,483	356
Tam, T	105,506	2,151	Thiriar, C	90,906	24
Tamashiro, K	103,700	1	Thirkell, J T	118,605	1,420
Tammen, R	122,385	-	Thobhani, A	77,504	2,052
Tammi, L	77,504	-	Thom, V	101,499	-
Tan, A	100,579	-	Thomas, A	124,202	-
Tan, F	158,973	-	Thomas, C	76,632	-
Tan, J	108,231	-	Thomas, D A	99,713	-
Tan, R	104,616	-	Thomas, J	95,858	-
Tan, W D	79,070	-	Thomas, M	85,534	-
Tan, W W	102,218	945	Thomas, O W	84,432	4
Tanaka, C	78,605	-	Thomas, R	82,909	-
Tanaka, E	151,260	5,290	Thomas, S	125,605	-
Tang, E	77,956	25	Thomas, S	141,532	-
Tang, G	146,358	-	Thompson, A	145,074	-
Tang, I	77,849	-	Thompson, C	175,385	-
Tang, L	106,674	-	Thomson, P	161,168	10
Tang, W	122,295	-	Thorbes, H	80,209	-
Tao, A	152,443	1,097	Thorburn, T T	121,329	-
Tarczali, S	88,080	-	Thorlakson, K	136,682	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Thornley, A	151,230	390	Truong, W	82,803	-
Thornton, J	82,582	-	Trylinski, R	126,503	-
Thorseth, L	113,347	-	Tsai, G	203,940	3,201
Thuss, F	139,922	-	Tsang, E S	84,512	163
Tierney, R	104,193	-	Tsang, J	96,242	-
Tilt, M H	166,690	160	Tsang, L	122,648	-
Tindall, R	84,810	-	Tsang, W	127,829	-
Tingle, C	76,927	-	Tsang-Trinaistich, J	132,108	-
Tinham, M	127,421	454	Tsang-Trinaistich, T	177,112	12
Tjong, H	129,935	1,083	Tse, J	99,410	300
Tkach, E	94,921	12	Tse, J	111,069	147
To, D	91,491	-	Tse, J C	112,246	10
Todd, B	143,533	7,729	Tse, R	99,189	-
Todd, B C	173,086	353	Tse, S	86,694	-
Tohill, J	124,647	-	Tse, T	79,577	-
Tolentino, C	97,166	-	Tse, V	117,198	-
Tolnai, D J	139,995	764	Tse, Y	136,611	546
Tomic, I	78,698	7	Tseng, K	122,648	-
Tomono, T	135,464	-	Tseng, S	113,960	408
Tomyk, K	185,983	-	Tso, A	85,980	148
Tong, D	102,455	622	Tudge, J J	133,635	-
Tong, R	106,981	1,260	Tudose, N	77,278	-
Toop, C	79,226	-	Tuerlings, K	97,239	-
Toop, D R	126,254	-	Tuerlings, S	107,094	-
Tootoonchi, B	82,686	-	Tully, A	120,292	-
Topping, M	149,007	-	Tung, G	89,221	7
Topping, S	143,851	-	Tung, G	117,480	652
Toro, B	88,648	-	Tung, J	110,702	-
Torres, J CARLOS	80,699	-	Tung, S	79,070	22
Torres, M E	110,653	-	Tupper, J A	117,267	4,277
Torres-Rivas, W	117,335	-	Tura, R	77,976	412
Torstveit, R	138,510	-	Turcato-Woodward, M J	108,089	-
Tosoff, T D	85,148	2,000	Turcic, K	122,593	39
Tostenson, R J	120,585	50	Turishev, B	149,826	1,034
Tough, S	96,502	-	Turko, L W	90,422	197
Tourigny, C R	99,881	-	Turnbull, A	79,499	-
Townend, R	97,029	-	Turnbull, H	138,241	-
Townsend, C	144,957	4,593	Turner, A	183,430	6,029
Trach, D	148,200	2,717	Turner, C EM	134,593	-
Trach, J L	128,841	976	Turner, S	102,952	-
Track, J P	203,940	3,201	Turner, S	161,172	-
Tracy, J	79,728	653	Turner, S D	182,714	-
Traer, R	161,307	20	Twa, J S	229,115	3,235
Tran, A	83,741	300	Twarog, D	109,897	-
Tran, F	90,924	-	Twarog, G	104,840	4
Tran, J	84,977	-	Tweedie, M B	127,804	2,028
Tran, N	129,994	1,098	Twemlow, M	79,074	-
Traviss, R	127,366	78	Tycho, G	127,860	1,191
Tremblay, M	120,477	-	Tynan, K	141,865	-
Trinh, P	118,645	-	Uechi, E	82,374	-
Trinidad, A M	77,066	-	Ulpindo, D	90,624	-
Trott, K A	144,345	-	Uncao, E	85,631	-
Trudeau, M H	154,017	-	Unwin, K	78,750	-
Trung, D	91,437	-	Uppal, P S	106,217	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Urquhart, S B	104,300	7	Vigini, D A	94,836	-
Urrutia, M	97,892	-	Vigor, E	80,357	-
Usher, S	82,428	-	Vike, S	124,854	-
Ussher, O	174,043	-	Villamil, J	109,203	-
Uyesugi, D	139,995	1,087	Villamin, C	79,399	-
Uyesugi, J	145,074	1,967	Villanueva, F	114,329	-
Vail, C	115,951	-	Villanueva, K	81,631	-
Vaillancourt, E D	101,730	549	Villegas, A	108,307	-
Vajanto, L	188,294	8,163	Villeneuve, A	116,738	25
Vakakis, A	77,343	-	Vimont, C	77,253	64
Vakili, H S	119,640	-	Vincenzi, F	101,015	-
Valdez, V	93,490	-	Virtue, N M	158,794	-
Valencia, N	101,169	562	Visona, M	90,122	-
Valizadehasl, M	123,167	266	Visser, N	87,508	-
Valle, P	76,709	35	Vissers, L	129,621	-
Van Den Boogaard, S C	124,149	-	Vistaunet, B	126,809	35
Van Drunen, J	89,418	-	Vistaunet, J	76,878	-
Van Dyk, D M	111,057	-	Vitali, A	91,173	-
Van Dyk, T	157,926	-	Vitkovic, M	149,606	1,034
Van Halem, E	104,951	71	Vitoria, S	95,359	-
Van Hemmen, C	112,825	688	Vohora, N	136,093	2,625
Van Vliet, J R	87,251	20	Volpe, L A	118,348	-
Van_acken, L	76,480	-	Volpi, P	91,284	-
Van_laare, K N	126,644	-	Vong, S	94,386	-
Vanasse, M	156,352	-	Voong, S	86,512	1,087
Vandekerckhove, G	142,040	-	Voskakis, S	116,095	-
Vandermark, J	109,470	-	Voth, K L	116,565	4,775
Vandermeer, T	107,155	-	Vuiyale, A G	78,212	-
Vanduuren, D LM	80,694	-	Vuong, A N	76,958	-
Vane, V	135,786	69	Waddell, D	137,893	1,285
Vanidour, C M	110,282	-	Waechter, T	84,847	-
Vanya, D	114,835	-	Wagner, S	97,007	75
Varandas, R	84,307	-	Wahl, J A	128,770	645
Varga, M	158,948	-	Wai, R	101,002	1,594
Varughese Puthenveetil, S	76,870	25	Wainwright, M	138,755	-
Vasak, L	80,837	835	Waite, J A L	121,233	-
Vashisht, S	124,929	-	Wakita, N R	93,577	-
Vasicek, M K	81,558	-	Walia, M	178,514	-
Vasiljevic, A	86,965	162	Walker, B	146,387	-
Vaughan, K	103,404	-	Walker, B	92,311	8
Vavruska, P	115,603	-	Walker, B	116,022	3,858
Veer, R	135,154	991	Walker, C	101,091	-
Veer, R D	159,499	-	Walker, C N	113,711	157
Vega, O	128,226	562	Walker, D J	113,836	-
Venkataya, M	107,119	-	Walker, E D	88,005	-
Verappan, D	170,832	-	Walker, K L	108,111	-
Verdicchio, A	144,071	596	Walker, S	87,291	-
Verdicchio, G	77,863	-	Wallace, A C	130,246	10
Vernooy, M P	127,860	-	Wallace, G M	160,109	-
Veuger, D A	162,465	-	Wallin, D F	84,042	30
Viani, A	120,130	-	Wallis, S	76,523	-
Victoria, L	83,203	-	Walls, J	112,700	-
Vieira, B	85,893	-	Walls, J D	191,786	3,201
Vieira, C A	80,749	3,400	Waloszek, E	151,510	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Walsh, B	80,724	-	Webster, B	100,623	-
Walters, M	85,760	-	Webster, M	75,818	-
Walton, R	78,219	402	Weddell, A	118,853	2,289
Walz, S	103,855	-	Wee, R	85,952	-
Wan, H	95,983	-	Weeks, R	203,917	5,124
Wang, A	77,614	-	Wei, J	134,211	-
Wang, B	77,674	195	Wei, J	98,066	-
Wang, C	130,494	-	Weiss, M	96,241	-
Wang, F	111,892	-	Welch, K	134,246	-
Wang, G	75,342	-	Welder, B	124,955	-
Wang, H	76,392	-	Wellington, T	162,483	-
Wang, H	112,524	-	Wells, B	131,643	-
Wang, H	103,695	-	Wells, S	137,396	562
Wang, J	88,478	300	Weng, J	101,982	11
Wang, L	136,093	630	Werfl, C	113,915	-
Wang, Q	124,535	-	West, R	83,160	-
Wang, Q	122,648	-	Westerby, I	111,028	11
Wang, S	112,400	81	Westgate, J B	147,972	-
Wang, Y	75,404	-	Westover, K G	82,834	-
Wang, Y	84,885	195	Wewala, D	124,123	-
Wang, Z	102,489	1,087	Whelan, C	75,072	-
Wang, Z	111,453	-	Whincup, M	167,002	-
Waraich, G	81,721	-	Whincup, T	130,375	-
Ward, B H	114,687	-	Whipple, J	91,908	-
Ward, K E	81,077	-	White, B	128,385	449
Ward, S	152,744	-	White, J	112,700	-
Ware, K L	79,226	238	White, J	187,259	22,774
Warn, A JK	124,812	-	White, P	157,110	-
Warner, P	168,965	22	White, R	127,578	-
Warwick, R	116,848	-	Whitehead, D	122,648	-
Washington, B D	96,520	11	Whiteman, K J	137,142	-
Wassenaar, F J	120,967	-	Whitley, C	98,284	-
Wasylyk, C	75,840	-	Whitney, L	100,734	203
Wat, M	100,370	562	Whittam, M	80,348	-
Watanabe, Y	127,720	-	Whittle, J D	78,150	-
Watkins, E	115,881	500	Whynott, B M	98,374	-
Watson, B	76,159	-	Whyte, Z	131,682	-
Watson, C M	105,888	-	Wickham, A	125,016	36
Watson, P R	87,012	27	Wiebe, B J	140,106	50
Watson, R J	117,023	-	Wiebe, B P	125,326	856
Watson, S D	119,357	-	Wiebe, J	134,118	562
Watt, B A	113,508	17	Wiederick, B L	104,821	1,568
Watt, C	100,181	25	Wiegand, H	135,827	787
Watt, D	78,048	-	Wiens, M	95,221	-
Watt, H	87,438	735	Wightman, C	113,923	54
Watt, L	81,322	1,360	Wihnon, M	111,198	-
Watteyne, T	103,651	-	Wilde, C	131,870	-
Watts, D	132,577	-	Wiley, D	161,223	-
Waziri, M A	97,760	-	Wilgosh, J	167,815	-
Wdowiak, K	76,886	832	Wilkie, K	93,717	-
Weatherbee, J	110,108	-	Wilkins, E	88,919	-
Weaver, L I	120,524	-	Wilkinson, A	90,875	-
Webb, S	122,648	25	Wilkinson, C	137,364	-
Weber, R	89,507	-	Wilkinson, J D	154,589	5,275

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Wilkinson, R	94,670	1,182	Wong, D	88,140	562
Will, C	89,525	25	Wong, E	76,388	-
Will, W	95,531	-	Wong, E	121,556	-
Williams, C	122,648	123	Wong, G	80,770	-
Williams, G	96,350	-	Wong, G	101,314	587
Williams, K S	102,854	-	Wong, J	113,810	1,687
Williams, L	174,253	1,976	Wong, J	87,780	-
Williams, M	82,188	-	Wong, J	147,626	1,241
Williams, T	88,570	-	Wong, J	121,610	242
Willis, B	114,146	-	Wong, J	79,221	-
Willms, B	79,892	80	Wong, J DM	81,415	299
Wilson, B	113,818	-	Wong, K	86,226	-
Wilson, M	157,132	-	Wong, K	77,328	-
Wilson, W	81,690	-	Wong, K	131,275	3
Wiltse, W	83,370	-	Wong, K KL	127,240	4,381
Winch, G M	92,282	-	Wong, L E	78,200	-
Wingert, C	170,002	-	Wong, M	75,345	116
Winkler, A	132,950	29	Wong, N	77,170	-
Winning, J	78,828	-	Wong, N MH	76,152	11
Winsemann, H	82,758	-	Wong, P YW	75,461	299
Winstone, A H	91,688	-	Wong, Q	83,939	-
Winter, R D	102,858	-	Wong, R	76,768	-
Winters, C	103,556	4,663	Wong, S	87,011	-
Witheridge, T	75,879	-	Wong, S	77,634	-
Wittes, M	78,913	8	Wong, S	87,059	697
Wittgens, M	278,208	224	Wong, S	79,504	-
Wiwchar, J	108,259	-	Wong, S	101,861	-
Wladichuk, G	101,774	1,155	Wong, S	88,936	300
Wojcik, K	106,929	-	Wong, T	93,779	-
Wold, B	135,654	-	Wong, T	77,484	1,050
Wolde, B	102,156	-	Wong, T	119,388	466
Wolf, N	138,258	-	Wong, T	111,704	1,087
Wolff, K	131,343	-	Wong, W	101,342	-
Womack, J	89,645	-	Woo, E	88,571	-
Won, C	182,638	32	Woo, K	122,840	-
Wong, A	108,756	-	Woo, L	97,738	32
Wong, A	108,244	1,087	Woo, L	76,663	-
Wong, A	147,321	4,731	Wood, G P	180,936	-
Wong, A	79,238	-	Wood, J	130,815	-
Wong, B	129,150	341	Wood, M	114,275	4
Wong, B	90,091	-	Wood, S	155,021	-
Wong, B	107,296	131	Woodhouse, M	95,916	-
Wong, B	125,448	-	Woolf, J	131,668	486
Wong, B	106,997	-	Worrod, R	101,442	-
Wong, B Y S	92,461	-	Worster, S	77,519	-
Wong, C	124,341	213	Wray, C	130,416	412
Wong, C	122,072	6	Wright, E D	98,832	-
Wong, C	98,892	1,264	Wright, S	122,601	-
Wong, C	98,226	1,070	Wroblewski, A	155,117	1
Wong, C A	91,875	-	Wu, B	99,582	562
Wong, C LWS	76,917	-	Wu, H	119,305	-
Wong, D	179,828	562	Wu, J	93,350	15
Wong, D	90,393	-	Wu, M	95,034	-
Wong, D	88,167	-	Wu, R	101,525	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Wu, S	128,811	1,402	Yong, M	83,502	47
Wu, T	98,036	2,465	Yoo, S	131,642	1,136
Wu, W	99,180	295	Yoon, H	80,622	2,749
Wuerch, C T	132,968	-	Yoshida, N	80,940	891
Wuttunee, R	133,935	4,154	Yoshioka, A	122,948	-
Wyatt, P	84,710	15	Young, B A	191,249	-
Wydra, L	105,854	26	Young, C	95,191	-
Wyer, J W	129,148	-	Young, D	132,549	603
Wynn, M T	83,464	-	Young, M A	131,818	562
Xanthopoulos, V	95,621	-	Young, P	95,813	-
Xian, Q	127,854	-	Youngman, B T	105,333	-
Xiang, J	91,223	-	Yu, E	107,762	178
Xiang, R	112,370	960	Yu, G	80,638	669
Xiao, Z	132,737	1,696	Yu, J	146,587	1,368
Xin, C	87,490	-	Yu, J	79,223	83
Xing, C	94,707	-	Yu, J	89,772	-
Xiong, L	133,148	-	Yu, K	98,716	-
Xiong, Y	92,285	-	Yu, N	82,422	-
Xu, A	79,761	-	Yu, S	98,440	-
Xu, C	130,305	5,312	Yu, S	80,759	-
Xu, D	86,637	84	Yu, T TL	96,324	-
Xue, Z	123,991	-	Yu, Y	114,422	562
Yackel, A B	175,511	-	Yuan, C	136,535	-
Yamashita, K T	118,907	3	Yue, C	100,202	-
Yan, M	93,669	3,255	Yue, K	80,095	-
Yanciw, R	104,415	677	Yung, C	91,491	-
Yang, A	109,637	-	Yung, T	77,492	-
Yang, H W	137,149	-	Yurkovich, D A	100,608	-
Yang, L	116,994	1,418	Yusuf Sayed, A	106,580	725
Yang, X	113,517	-	Zabudsky, S J	93,400	-
Yang, Z	111,356	757	Zacharuk, J T	123,273	-
Yang, Z	105,302	3,886	Zadko, K A	147,642	6,797
Yanishewski, J C	86,709	-	Zammar, J	225,685	4,862
Yarych, T R	167,236	-	Zandbergen, M	118,680	-
Yates, M	150,437	-	Zanusso, A	75,289	-
Yau, A	121,754	1,402	Zargar, R V	113,978	75
Yazdani, M	110,635	-	Zarjampour, A	91,036	762
Yee, A	127,650	-	Zaturecky, S	153,743	664
Yee, J	96,508	-	Zawada, A N	185,310	-
Yee, K	105,481	-	Zedan, R	144,597	2,809
Yee, K	101,176	-	Zeegers, R	99,329	-
Yee, L	140,211	546	Zelenika, I	88,297	-
Yee, S	117,134	562	Zemanek, C	86,209	-
Yeh, Y D	90,657	74	Zenasni, Z	90,450	-
Yep, A	89,962	630	Zeng, F	81,587	189
Yeruva, H	94,976	-	Zeng, X	78,908	-
Yeung, C	132,927	593	Zepedeo, C	86,726	-
Yeung, R	99,977	-	Zhang, C	99,329	-
Yeung, S	107,664	541	Zhang, W	80,076	-
Yim, L	87,775	-	Zhang, X	99,950	-
Ying, M	123,717	410	Zhang, Z	140,539	-
Yip, C	84,227	-	Zhao, Q	79,046	-
Yip, R Y	109,311	108	Zhao, T	101,413	2,479
Yiu, E	97,500	150	Zheng, J	108,055	-

SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000

CITY OF VANCOUVER

Employee Name	Remuneration	Expenses	Employee Name	Remuneration	Expenses
Zheng, R	88,427	-	Zoppa, K TE	181,980	454
Zhou, J	105,193	1,171	Zoumperis, N	75,597	429
Zhou, Z	90,771	-	Zuccarello, R	116,718	-
Zhu, H	123,906	-	Zuffa, D	95,213	-
Ziegenfuss, E	103,324	1,103	Zuffa, W	84,775	74
Ziemer, R	78,521	-	Zupan, M	183,107	987
Zienty, E	116,095	-	Zupan, M	160,457	-
Zimbiti, K A	122,870	-	Zygmunt, M E	105,709	-
Zimmer, M C	75,846	-		\$ 579,532,043	\$ 2,299,374
Zimmermann, B	156,153	757			
Zipf, M	99,389	1,929	Under \$75,000	184,424,435	181,919
Zoney, J	156,066	-			
Zonouzi, S	118,523	-	Grand Total	\$ 763,956,478	\$ 2,481,292

The variance between the remuneration schedule and the salaries and benefit expenses reported in the consolidated financial statements of the City are attributable to a number of factors including:

- the remuneration schedules are based on actual payments made in the year (including payouts of vacation, gratuity, overtime banks) whereas the financial statement figure is determined on an accrual basis,
- the remuneration schedules exclude the Vancouver Police department,
- the remuneration includes taxable benefits which are recorded at full cost in the financial statements and includes items such as parking, leased vehicles and medical benefits.
- the remuneration Schedule excludes “Consolidated Entities” viz. PNE, EasyPark, etc.

<u>Number of Agreements</u>	<u>Equivalent Number of Gross Monthly Salary</u>
19	0.5 to 18

Prepared in accordance with the Financial Information Regulation Schedule 1, Section 6 (7)

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

(OVER \$25,000)

- ◆ CITY OF VANCOUVER
- ◆ VANCOUVER BOARD OF PARKS AND RECREATION
- ◆ VANCOUVER POLICE BOARD
- ◆ VANCOUVER PUBLIC LIBRARY BOARD

PREPARED IN ACCORDANCE WITH
THE FINANCIAL INFORMATION REGULATION
SCHEDULE 1, SECTION 7 (1) AND (2)

Name	Amount	Name	Amount
0894914 BC Ltd	\$ 270,686	Ainsworth Inc (formerly ESC Automation Inc)	485,883
101 West Hastings Holding Ltd	1,008,324	Air Canada	360,070
1080419 BC Ltd	72,032	Air Liquide Canada Inc	201,651
1098559 BC Ltd	177,753	Air Vac Services Canada Ltd	32,393
1215404 BC Ltd	216,577	Al Scott Lock & Safe Ltd	56,882
1329209 B.C. Ltd	33,388	Alabama Canine Law Enforcement Officers	89,684
1372868 B.C. Ltd	80,289	Alblaster Pressure Washing Ltd	43,806
1407729 B.C. Ltd	57,386	Alchemer LLC	186,196
1st Call Rentals Ltd	27,043	Alexander Holburn Beaudin + Lang LLP, In Trust	150,000
1st Trauma Scene Clean Up Ltd	185,862	Alexander Holburn Beaudin + Lang LLP	1,506,076
24 Hour Shuttle Ltd	51,436	All Round Home Improvements & Restorations Ltd	59,557
3-GIS, LLC	56,454	All Seasons Development Ltd	84,859
3M Canada Co	315,733	Allegion Canada Access Inc	38,446
4th Utility Inc	663,209	Allegra Design Print Mail	35,794
550 Burrard Street Ltd	104,493	Allmar Distributors Ltd	34,128
6505589 Canada Inc	172,757	Allstar Holdings Inc	130,892
7 Key Consulting Corp	103,294	Alpha Techpro Building Solutions Inc	373,908
911 Supply and Adventure Gear Inc	52,817	ALS Canada Ltd	160,912
A & B Rail Services Ltd	234,857	Al's Cleaning Services Ltd	28,511
A & N Trucking 1986 Ltd	187,952	Alsco Canada Corporation	374,875
A & S Design Ltd	27,638	Altec Industries Limited	2,716,692
A J Forsyth & Co Ltd	57,720	Altus Group Limited	26,501
A Pacific Auto Trim & Glass (2014)	31,388	Always Excavating Ltd	376,154
A R Mower & Supply Ltd	54,422	Amazon	441,698
A Randhawa Trucking	158,565	AME Consulting Group Ltd	502,766
A&H Security Enterprises, LLC	27,500	Ameresco Asset Sustainability Group	228,785
ABC Pipe Cleaning Services Ltd	29,494	American Investments Ltd & West. Mortgage Dev.	50,059
ABC Transmissions Ltd	82,751	ANDE Corporation	59,963
Abell Pest Control Inc	39,638	Andec Agencies Ltd	27,249
Accent Cafe & Bistro Inc	45,320	Andrew Peller Ltd	166,787
Acceo Solutions Inc	125,018	Andrew Sheret Ltd	26,258
Access Information Management Canada ULC	79,920	Anixter Canada Inc	154,065
AccessSMT Holdings Ltd	29,971	Ansan Industries Ltd	7,623,347
Acklands-Grainger Inc	460,364	AON Canada Inc	895,451
Acme Fire & Safety Co Ltd	110,888	AON Reed Stenhouse Inc	9,126,455
Acrylco Mfg Ltd	66,503	Apex Tree Services Ltd	194,864
Actes Environmental Ltd	117,564	Apis Innovation Inc	111,089
Action Athletic Wear	34,938	Aplin & Martin Consultants Ltd	1,179,195
Action Glass Inc	368,899	Aportto Translation Inc	65,185
Action Integrated Security Solutions	31,279	Apple Canada Inc	126,790
Activated Automatic Door Systems Ltd	147,497	Applewood Motors Langley	355,081
Acton Ostry Architects Inc	1,454,412	Applied Electronics Ltd	300,729
Acuity Brands Lighting Canada Inc	233,694	Applied Industrial Technologies LP	115,504
Adcentives Enterprises Ltd	33,862	AquaTerra Environmental Ltd	26,813
Adcock Capital and Advisory Services Inc	397,354	Aquilini Properties LP Aquilini Centre West	363,396
ADS Environmental Technologies, Inc	657,171	Aramark Canada Ltd	2,046,619
ADT Security Services Canada Inc	26,759	Arbor Body Shop (1980) Ltd	163,122
Advanced Broadcast Cabling	84,963	Arboriculture Canada Training & Education Ltd	26,082
Advanced Industries Inc	80,165	Arcadis Canada Inc	79,804
AECOM Canada ULC	1,492,948	Archeology Architecture	115,843
Aerometrix Services Inc	51,807	Archistar Pty Ltd	840,000
AES Engineering Ltd	123,901	Arcteryx	59,158
Affinity Staffing Inc	1,862,201	Arete Safety And Protection Inc	74,613

Name	Amount	Name	Amount
Ark Tires Corp	112,315	BC Hydro	14,531,101
Armanino (Canada) ULC, dba AMF Media Group	36,273	BC Hydro - CAD 130160	2,428,804
Armor Research Company	85,011	BC Indigenous Housing Society	518,814
Arpac Storage Systems Corp	72,936	BC Libraries Cooperative	385,945
Art Cader Architect Inc	28,737	BC Municipal Safety Association	402,016
Artefactual Systems Inc	39,375	BC Non-Profit Housing Assn	494,000
ASI Group Ltd	161,784	BC Pavilion Corporation	28,275
Assertive Excavating & Demolition Ltd	1,463,615	BC Plant Health Care Inc	299,045
AssetWorks LLC	167,740	BC Rentals Ltd	117,885
Associated Engineering (BC) Ltd	3,505,982	BCD Holdings Ltd	136,181
Associated Fire Safety Group Inc	1,710,346	BD Hall Constructors Corp	7,790,629
Astrographic Industries Ltd	29,456	Beatty Floors Ltd	229,589
At Last Landscaping Ltd	28,350	Bedrock Granite Sales Ltd	481,351
Atco Structures & Logistics Ltd	72,215	Beijing Bookstore	111,714
Ateeq Trucking Ltd	118,059	Belfor Property Restoration	86,507
Atira Development Society	402,665	BelieveCo:Partners Ltd	114,977
Atira Property Management Inc	132,312	Bell Mobility Inc	901,176
Atira Women's Resource Society	486,419	Belluz, Anna	41,684
AtkinsRéalis Canada Inc	48,580	Belton Direct Rigging & Industrial Services Ltd	34,335
Atlas Pest and Wildlife Control Ltd	201,028	Bennett Jones LLP Guinness Tower	225,281
Atlas Power Sweeping Ltd	532,683	BentallGreenOak Canada LP	206,422
Atlas-Apex Roofing (BC) Inc	447,796	Best Buy Canada Ltd	42,339
ATS Traffic Ltd	295,528	Better Environmentally Sound Transpo. Assoc.	103,724
Augustine Soil & Mulch Ltd	30,753	BGC Engineering Inc	115,537
Aulak Trucking	158,922	BGIS Global Integrated Solutions	106,751
Auracle Geospatial Science Inc	147,444	BiblioCommons Corp	150,578
Aurora Glazing Solutions Ltd	181,236	Bibliotheca Canada Inc	93,966
Ausenco Engineering Canada Inc	126,405	Bicycle Sports Pacific	47,332
Ausenco Sustainability ULC	64,127	Big Dig Excavating Ltd	945,433
Austin Metal Fabricators LP	116,769	Big Star Lights Canada Inc	211,472
Autodesk Inc	73,331	Bigfoot Crane Company Inc	45,413
AV Strategies Ltd	89,867	Bill Boons Consulting Services	80,514
Avis Car Rental	335,971	Bill Mandher Trucking Ltd	116,077
AVO Vehicle Outfitting Inc	899,389	Black & Mcdonald Limited	42,747
Axon Public Safety Canada Inc	568,937	Black Box Customs Inc	43,840
B & D Auto Body & Glass Ltd	47,483	Black Diamond Consulting	28,140
BA Blacktop Infrastructure Inc	265,772	Blackbaud Inc	40,607
BA Blacktop Ltd	1,043,324	Blackbear Excavating Ltd	241,224
BA Blackwell & Associates Ltd	4,339,468	Bloomberg Finance LP	116,595
BA Robinson Co Ltd	683,287	Blue Diamond Hospitality Inc	49,381
Babakco Holdings Ltd	327,685	Blue Max Lighting & Emergency	27,163
Bakau Consulting Inc	54,075	Blue Moose Promotions	35,797
Ball Horticultural Company	84,660	Blue Pine Enterprises Ltd	39,381
Barry Hamel Equipment Ltd	32,198	Blue Sea Decoration Co, Ltd	216,830
Bay Hill Contracting Ltd	67,008	Bluebeam Inc	86,155
BBSpro Services Inc	32,526	BlueFish Design Studio Inc	35,892
BC Aboriginal Childcare Society	80,000	Bollman Roofing & Sheet Metal Ltd	177,802
BC Air Filter Ltd	35,807	Bond Reproductions Inc	99,996
BC Association of Chiefs (BCACP)	26,880	Borden Ladner Gervais LLP	756,595
BC Brick Supplies Ltd	34,238	Bortolo & Sons Paving Co Ltd	997,178
BC Groundwater Consulting Services	33,626	BOXX Modular LP	174,537
BC Hardwood Floor Co Ltd	90,218	Boyden Vancouver Inc	106,285
BC Housing Management Commission Vancouver	315,655	Brady's Excavating	222,026
BC Housing Management Commission Burnaby	386,990	Brand.Live Management Group Inc	95,449

Name	Amount	Name	Amount
Branded Merch Ltd	109,421	Canadian Dewatering LP	498,267
Brandt Tractor Ltd	355,649	Canadian Doormaster Electric Ltd	733,265
Brar & Son Trucking Ltd	152,627	Canadian Gift Concept Corp	63,618
Braystone Rockworks Ltd	338,672	Canadian Int'l Dragon Boat Festival Society	45,908
Breaker's Marine Ltd	153,954	Canadian Linen & Uniform Service	121,748
Brenntag Canada Inc	264,056	Canadian Pacific Railway Company	80,519
Brett-Young Seeds Limited	74,159	Canadian Society Promoting Enviro. Conservation	27,519
Bright Future Studio Ltd	126,504	Canadian Springs Division Of Aquaterra Corp Ltd	37,119
Brinkman Living Infrastructure Ltd	176,869	Canadian Tire Corporation Ltd	106,875
Britannia Community Services Centre	3,742,412	Canadian Turner Construction Co Ltd	170,662
Brite-Lite Inc Lighting & Electrical Distributors	149,830	Canco Cranes & Equipment Ltd	154,469
British Columbia Firearms Academy	91,073	Cansel Survey Equipment Inc	83,242
British Columbia Institute of Technology	106,630	Canterbury Coffee Corporation	76,538
British Columbia Prof. Fire Fighters Burn Fund	84,076	Cap-It Richmond	58,158
British Hydraulics Ltd	29,051	Capital Grid Services Corp	70,623
Broadway Locksmith Ltd	31,534	Carahsoft Technology Corporation	129,843
Broadway Refrigeration Air Conditioning Co Ltd	311,752	Carbonet Holdings Inc	126,729
Brogan Fire & Safety	636,944	Carlisle Services Ltd	45,026
Brooks Corning Co Ltd	176,926	Carscadden Stokes McDonald Architects Inc	872,664
Brown and Caldwell Consultants Canada Ltd	1,274,752	Cartel Communications	28,798
Brown Bros Motor Lease Canada Ltd	73,241	Carter Chevrolet Cadillac Buick GMC Burnaby Ltd	49,507
Brown Bros Ford	122,673	Carter Honda Carter Motorsports	26,265
Brush Ex Services Ltd	141,362	Cascade Raider Holdings Ltd	171,279
B-Taylor Disposal	36,684	Cascade Wear BC Ltd	236,315
BTM Lawyers LLP	67,625	Cascadia Strategy Consulting Partners Ltd	633,431
BTY Consultancy Group Inc	163,965	Cat The Rental Store	201,778
BulletProof Roof Systems Ltd	32,445	CBS Parts Ltd	27,550
Bunt & Associates Engineering Ltd	237,163	CC Equipment Sales Ltd	107,499
Bunzl Canada Inc	52,572	CCEM Strategies Ltd	59,001
Bureau Veritas Canada (2019) Inc	31,499	CDW Canada Corp	10,991,910
Burnaby Bag & Burlap Ltd 401 Business Centre	44,142	Cedar Crest Lands (BC) Ltd	4,119,583
Burnaby Hitch & Spray on Bedliners	33,797	Cedar Rim Nurseries	39,245
Burnaby Lake Greenhouses Ltd	50,936	CelleBrite Inc	227,043
Busch, Jody	41,202	Centennial Foodservice	180,344
Business Watch International Inc	29,768	CentralSquare Canada Software Inc	216,366
Buster's Towing (1987) Ltd	1,699,902	Centre For Equitable Library Access	47,298
C J Graphics Inc	61,593	CES City Electric Supply	193,060
Caffe Umbria Canada	27,604	CH2M Hill Canada Limited	349,569
Calian Ltd	133,053	Champlain Square LP	196,199
Calleam Consulting Ltd	27,930	Chance Rides Manufacturing Inc	163,378
Cam Andrews Creative Consulting	29,514	Chapman Burner And Heating Service Ltd	286,728
Cambridge Plumbing Systems Ltd	3,083,578	Charest Legal Solutions Inc	33,230
CamCentral Systems Inc	27,650	Chernoff Thompson Architects	174,546
Camfil Canada Inc	86,545	Chevron	33,640
Campfire Archaeology & Heritage Ltd	92,988	Chinese Community Policing Centre	209,374
Canada Council For The Arts	41,290	Chorus Consulting Inc	87,164
Canada Mortgage & Housing Corp	80,315	Christie Lites Sales	46,102
Canada Pipe Company ULC	130,839	Chung, Timothy	44,630
Canada Post Corporation	1,104,974	CIMCO Refrigeration	272,527
Canada Spring Mfg (1988) Inc	66,202	Cisco Systems Capital Canada Co	507,786
Canada Ticket Inc	36,207	CitizenCentric Consulting Inc	36,110
Canadian Ammunition Disposal Services	31,407	City Farmer	148,954
Canadian Assn Chiefs Of Police	55,924	City Green Solutions Society	36,538
Canadian Bar Association	27,815	City Hoe Services Ltd	1,464,420

Name	Amount	Name	Amount
City Of Abbotsford	100,695	Cooper Equipment Rentals Ltd	102,039
City Of Burnaby	205,871	Core Group Civil Consultants Ltd	68,717
City Of Coquitlam	73,031	Core6 Environmental Ltd	628,154
City Of Delta	5,831,234	Coriolis Consulting Corp	408,359
City Of Edmonton	92,000	Corporate of the Township of Langley	58,111
City Of New Westminster	56,403	CoStar International LLC	43,931
City Of North Vancouver	46,275	Costco	123,844
City Of Richmond	245,404	COWI North America Ltd	397,489
City Of Surrey	480,955	CPKN Network Inc	49,355
City Studio Vancouver Society	260,000	Craveiro, Dimas	44,079
Claire Hatcher Law Corporation	72,417	Creative City Network Of Canada	126,305
Clark Wilson LLP In Trust	85,667	Creative Door Services Ltd	301,671
Cleartech Industries Inc	418,125	Creative Embroidery	90,697
Clever AV Inc	32,925	Creative Energy Vancouver Platforms Inc	274,605
Climbing Arborist Ltd	32,970	Creditron, Inc	29,073
Cloverdale Paint Inc	39,132	Crest Painting Inc	129,379
CLT 0007 Community Society	1,893,979	CSS - Canadian Sign Supplies Ltd	25,432
Club Prophet Software LLC	28,000	Cubex Ltd	169,933
Coast Mountain Bus Company Ltd	3,677,000	Cullen Western Star	552,822
Coast Powertrain Ltd	29,721	Cummins Canada ULC	301,205
Coast Social Enterprises Foundation	41,918	Currie, Ashley	38,443
Coast Wholesale Appliances Ltd	311,628	Custom Blacktop Co	2,001,262
Coastal Ford Sales Limited	855,296	Custom Cubes Ltd	169,350
Cobra Electric Services Ltd	32,819	Custom Gaskets Ltd	27,860
Coinamatic Canada Inc	73,785	CVS Midwest Tape LLC	151,738
Collectcents Inc	276,960	CWPC Property Consultants Ltd	30,062
Collective by Design Inc	47,876	D Sandhu Trucking	133,390
Colliers Project Leaders Inc	381,726	D4H Technologies USA Inc	26,800
Colliers Strategy & Consulting Inc	144,905	DAAR Place Consulting Corp	54,443
Collingwood Community Policing Centre Assoc	207,774	Dams Ford Lincoln Sales Ltd	41,702
Collingwood Neighbourhood House Society	42,022	Danica	42,312
Cologix Canada Inc	456,004	Darkhorse Emergency Corp	122,150
Columbia Fuels	54,962	Datacore Mail Management Ltd	218,547
Comcor Environmental Limited	478,818	Dave Dulay Trucking	135,441
Commercial Aquatic Supplies	220,154	Davey Tree Expert Co Of Canada Ltd	110,858
Commercial Lighting Products	40,331	David G. Butcher Law Corp	45,833
Commercial Truck Equipment Co	13,872,125	David Jardine KC Law Corporation	59,739
Commercial Vent Cleaning Ltd	27,258	Davidson Bros Mechanical Contractors Ltd	57,465
Commissionaires	292,143	Davies, Alan	52,133
Community Builders Group	88,200	Davtech Analytical Services (Canada) Inc	130,586
Community Impact Real Estate Society	86,123	Deloitte LLP	3,795,865
Community Land Trust Foundation of BC	1,273,783	Delta irrigation Products Ltd	153,910
Complete Utility Contractors Ltd	13,291,795	Design Home Gift & Paper Inc	46,509
Compugen Inc	129,573	Design Roofing & Sheet Metal Ltd	127,931
Computational Hydraulics Inc	37,733	Destination Vancouver	465,079
Computronix (Canada) Ltd	597,213	Deva Solutions Inc	142,654
Concept Controls Inc	70,704	Dexterra Group Inc	383,051
Conibear, Mary	42,024	DGS Construction Company Ltd	197,759
Contemporary Art Gallery Society of BC	58,446	Dhaliwal Trucking Ltd	217,447
Contemporary Office Interiors Ltd	485,404	Diamond and Schmitt Architects Inc	1,665,193
Contour Saddlery	46,966	Diamond Head Consulting Ltd	494,249
Convergent Information Systems	119,082	Dillon Consulting Limited	37,454
Conway Shield Inc	65,843	Dinesen Nurseries Ltd	325,952
Cool Air Rentals Ltd	79,062	Direct Equipment West Ltd	856,748

Name	Amount	Name	Amount
District Of West Vancouver	33,303	Emergency Communications For BC Inc	35,064,709
Division 15 Mechanical Ltd	871,246	Emergent BioSolutions Canada Inc	62,560
Division 2 Environmental Ltd	44,805	Engage Delaney	37,919
Dixon Networks Corp	342,315	Englobe Corp	51,613
DLC Distributors Inc	58,670	Ensign Pacific Lease Ltd	145,394
DMD & Associates Ltd	403,187	Ensol Systems Inc	30,151
DO NOT TOUCH STUDIO INC	27,195	Entandem Inc	37,486
Dobney Foundry Ltd	40,404	Enterprise Rent-A-Car	578,737
Domo Consulting Ltd	47,434	Entire Building Services Ltd	80,052
DP Jones Consulting Inc	190,104	Entity Mechanical Ltd	202,428
Dr. Andrew Miki	47,800	Entre Nous Femmes Housing Society	338,978
Dr. Randy Mackoff R. Psych	58,515	Environmental Operators	27,696
Dragonetti Group Public Operations Training	50,102	Enviro-Vac	40,104
Drake Excavating (2016) Ltd	1,751,242	EOS Lightmedia Corporation	31,908
DreamRider Productions Society	33,850	EPI-Use Labs, LLC	37,893
DS Tactical Ltd	1,411,596	Equinix Canada Ltd	36,063
Dueck Auto Group	92,354	Equitas - International Centre for Rights Education	110,000
Dueck Chevrolet Buick Cadillac GMC	1,240,497	Ericsson Mfg Ltd	85,116
Dueck Downtown Chevrolet Buick GMC Limited	35,559	Erik N Vu MD Corp	184,579
Dunsky Energy + Climate Advisors	96,131	Ernst & Young LLP	343,373
Durante Kreuk Ltd	43,565	ESIT Canada Enterprise Services Co	40,635
Duron Specialty Contracting Group Ltd	232,993	Esri Canada Ltd	825,555
Dyna Engineering Ltd	70,573	Ethos Acceleration Inc	182,700
Dyplex Communications Ltd	289,186	Euro Handyman Ltd	116,586
E. Lees & Associates Consulting Ltd	73,533	Everbridge Inc	32,275
E.B. Horsman & Son	439,594	Evoke Buildings Engineering Inc	106,007
Eagle West Crane & Rigging	207,346	Excelsior Building Maintenance Ltd	45,998
Eaton Industries (Canada) Company	63,687	Executive Building Maintenance Inc	351,878
EBB Environmental Consultants Inc	79,082	Executive Convention Management Inc	31,679
Ebsco Canada Ltd	226,133	exp Services Inc	240,621
Echelon Centre (Mesa Chemical Corporation)	1,598,737	Expert Excavating Demolition & Trucking Ltd	224,694
Eco-Counter Inc	31,175	Eyford Partners LLP "In Trust"	35,344
Econolite Canada Inc	270,310	F & G Delivery Ltd	335,984
Edley Imagineering Inc	44,587	Facebook	84,728
Edmonton Parking Lot Pavement Engineering	32,550	Fairway Recycle Group Inc	272,657
EECOL Electric (Sask) Inc	1,960,044	Falcon Equipment Ltd	55,174
EFS e-Forensics Services Inc	83,607	False Creek Design Group Ltd	44,779
Eigen Development Ltd	25,977	False Creek Fuels Ltd	95,983
Electric Aura Projects Inc	111,868	False Creek Harbour Authority	27,918
Electrical Cable Supply Ltd	479,856	Farm Tek Turf Services Inc	323,272
Electrogas Monitors Ltd	27,973	Farris, Vaughan, Wills & Murphy LLP	32,414
Electronic Innovations	50,714	FCA Canada Inc	137,283
Element Comfort Solutions Corp	42,551	FCAPX Ltd a div. of Roth IAMS Ltd	355,711
Element Fleet Management	286,015	Fees - AMEX	345,631
Elements Soc. for Enviro. Educn & Leadership	147,050	Fees - BMO	124,080
Elite Fire Protection Ltd	160,690	Fees - INTERAC	42,998
EllisDon Corporation	31,824,737	Fees - MC	1,161,615
EM Plastic & Electric Products Ltd	31,121	Fees - Moneris	220,494
Embers	116,791	Fees - VISA	3,191,077
Emblazon Embroidery Inc	162,110	Ferman, Pamela	28,836
Emburse, Inc	131,951	Filium Corp	43,470
EMC Painters Inc	25,725	Finning (Canada)	7,558,313
Emco Corporation	6,522,790	Fiore Group Training Inc	28,488
Emelle's Catering	86,414	Firetech Manufacturing Ltd	36,580

Name	Amount	Name	Amount
First Light Energy Solutions Ltd	417,711	GFL Environmental Inc	6,045,850
First Truck Centre	3,169,546	GFL Environmental Services Inc	41,713
FirstOnSite Restoration Limited	442,095	GGA Partners Inc	90,574
Fisher Resource Efficiency	111,823	GHD Limited	1,565,022
Fleurs de Villes Inc	143,093	Ginqo Consulting Ltd	28,653
Flocor Inc	3,168,988	Global Consumer Services Inc	45,427
FlowSystems Distribution Inc	35,912	Global Rental Canada, ULC	27,328
Flynn Canada Ltd	144,003	GO Richmond Chrysler Dodge Jeep RAM	553,243
Foreman Equipment Ltd	697,713	Go Wireless, Inc	35,710
Forensic Technology (Canada) Inc	77,713	Gordon Food Service Canada Ltd	357,545
Foreseeson EVSE Technology Inc	93,385	Gowling WLG (Canada) LLP, In Trust	16,056,330
Foreshades Backhoe Ltd	239,502	GPM Civil Contracting Inc	2,845,763
Foreshore Equipment & Supply	43,456	Grand & Toy	1,741,233
Formline Construction Ltd	848,985	Grandview Woodland Comm. Police Office Soc.	207,774
Fort Fabrication & Welding Ltd	55,998	Granicus Canada Holdings ULC	203,625
FortisBC Energy Inc	6,608,195	Granville Island Veterinary Hospital	48,519
Foster, Brad J	257,045	Gratland, Paige	55,000
Fountain Tire Ltd	39,412	Gray Matter Systems Canada LLC	27,720
Foxtrot Consulting Ltd	26,882	Graybar Canada Ltd	56,170
Franc Architecture Inc	1,774,202	Great West Graphics Inc	33,580
Frank Stanzl Construction Ltd	64,464	Greater Vancouver Sewerage & Drainage District	122,934,481
Fraser Basin Council	46,064	Greater Vancouver Water District Metro Vancouver	100,952,749
Fraser River Paint & Body Ltd	195,925	GreatPacific Consulting Ltd	32,126
Fraser Valley Equipment Ltd	429,512	Green Line Hose & Fittings Ltd	79,425
Fraser Valley Refrigeration Ltd	1,370,688	Green Shield Canada	33,693,241
Frazer Excavation Ltd	32,571	Greg Bubas Victoria Excavating	163,819
Fred Surridge Ltd	862,972	Gregg Distributors LP	812,586
Freeway Truck Repair & Tire Shop Ltd	44,085	Griffiths, Rod	25,979
Fricia Construction Inc	59,714	Grimco Canada Inc	116,050
Frontier Power Products Ltd	93,105	Groeneveld-Beka Canada Inc	38,210
Fujitec Canada Inc	157,959	Grover Elliott & Co Ltd	47,535
Fujitsu Consulting (Canada) Inc	2,137,373	Guillevin International Co	290,250
FVB Energy Inc	170,622	Habitat Systems Inc	38,168
G Nagra Trucking	120,647	Haebler Construction Projects Inc	25,175,034
G Treasury SS LLC	63,300	Haeccity Studio Architecture Inc	257,747
G. Trasolini Contractors Ltd	660,122	Half Price Rubbish Inc	34,407
G.S. Bhullar Trucking	178,060	Hanley Agencies Ltd	98,212
Gall Legge Grant Zwack LLP	167,888	Hapa Landscape Architecture Collaborative Inc	876,405
Ganz	32,667	Happy Cities Studio Inc	152,542
GardaWorld Cash Services Canada Corporation	84,249	Happy Harvest Inc	31,990
Gardens By Nature Landscape Services	49,859	Harbour International Trucks Ltd	1,063,056
Gartner Canada Co	263,160	Harlan Fairbanks Co Ltd	54,339
Gary K. Lo Law Corporation, In Trust	12,538,431	Harper Grey LLP 3200 Vancouver Centre	82,059
Gastaldo Cell-Crete Ltd	30,985	Harris & Company Barristers & Solicitors	124,741
Gastown Business Improvement Society	104,886	Hastings North Area Planning Assoc.	207,774
Gauthier & Associates Landscape Architects Inc	36,225	Hazmasters Inc	86,265
GCL Contracting Inc	4,810,335	HCMA Architecture + Design	1,621,966
GE Software Inc	26,156	Heatherbrae Builders Co Ltd	27,438,451
Gear Equipment Inc	111,458	Hedgehog Technologies Inc	245,145
Gearforce Equipment Rentals	88,822	HedgeMasters Arboricultural Services Ltd	34,619
Geo H. Hewitt Co Limited	49,712	Heidelberg Materials Canada Ltd	498,110
George Bubas Motors Ltd	207,894	Hemlock Printers Ltd	102,872
Gescan Sonepar Canada Inc	73,508	Henriquez Partners Architects Ltd	817,114
GF Urecon Ltd	69,416	Heritage Food Service Group of Canada	30,713

Name	Amount	Name	Amount
Heritage Office Furnishings Ltd	692,914	Intellitime Systems Corporation	30,264
Hero Culture Inc	52,934	Inter Trade Canada Ltd	65,102
Herrera Environmental Consultants Inc	155,293	Intercity Packers Ltd	53,714
Hewes, Parker	35,188	InterCo Division 10 Inc	59,779
Hilti (Canada) Corporation	97,560	Intercontinental Flavours Group	53,956
Hilton Hotels	57,283	Intercontinental Truck Body (BC) Inc	44,538
Hira Rowan LLP	38,669	International Association For Human Values	32,340
Hodgson King and Marble Ltd	875,211	International Association of Chiefs of Police	32,425
Holiday Inn	28,525	Interprovincial Traffic Services Ltd	908,222
Holland Imports Inc	45,932	Introba Canada LLP	215,367
Home Depot Canada Inc	339,009	Invoke Media Inc WeWork	27,300
Homewood Health Inc	465,822	IPAC Chemicals-Power Chemicals Ltd	49,551
Honarbakhsh, Shabnam	40,687	Iredale Architecture	134,130
HootSuite Inc	43,471	Iridia Medical Inc	285,334
Horseshoe Star Holdings Ltd	331,467	Iron Mountain Canada Operations ULC	148,969
Hothi Trucking	135,340	ISL Engineering and Land Services	433,569
Hotmix Parts & Service	74,907	ITC Systems 682770 Ontario Inc	47,605
Houle Electric Limited	214,536	iTel Networks Inc	28,618
HUB Cycling	245,525	ITF Hoopp Realty Inc Triovest Realty Advisors Inc	3,674,424
Hub Fire Engines & Equipment Ltd	32,637	ITM Instruments Inc	35,974
Hub Power Ltd	259,372	iXSystems Inc	296,876
Hubner, Travis	77,586	J & G Trucking	136,779
Huer Foods Inc	38,569	J & K Poultry (2009) LTD	33,337
Human Studio Architecture & Urban Design Ltd	55,245	J & M Trucking	198,245
Hunter Litigation Chambers	49,154	J Mundie Trucking	179,578
Hytrans Systems BV	567,257	J. Bhinder Trucking	170,645
Iain Ritchie Farrier Services	27,472	J. Brown Trucking Co Inc	183,818
IATSE Local 118 Union Dues	69,164	J.J. MacKay Canada Limited	835,899
IBM Canada Limited	36,309	J.S. Sanghera Trucking Ltd	203,799
Icebreaker Merino Clothing Inc	26,387	Jacob Bros. Construction Inc	12,453,177
Iconix Waterworks LP	337,758	Jaggaer LLC	138,810
Idaz Construction	209,343	Jamac Painting & Sandblasting Ltd	377,095
IGI Resources	379,755	James Bush & Associates	29,885
IHM 2400 Motor Court Ltd	29,546	Jardine, Paula	36,270
ILI Infodisk Inc	26,870	JART Holdings Ltd	36,986
Immigration Canada	35,719	Jim Pattison Dealership GP	78,266
Impact Canopies Canada Inc	39,605	Jim Pattison Lease	1,233,752
Imperial Parking Canada Corp	144,399	JJM Construction Ltd	4,427,099
Imprest - Community Services	160,985	Jog-San Trucking Joga Singh Sandu	127,270
Incite Experiential Design Inc	38,441	John Archer and Associates Inc	31,500
Inclusive Excellence Strategy Solutions Inc	301,858	Johnson Controls LP	513,320
Independent Building Materials Distribution Inc	27,944	Joint Force Tactical Ltd	2,087,760
Industrial Alliance Insurance and Financial Svcs	3,802,738	Jonathan Morgan & Company Ltd	26,717
Industrial Compressor Services Ltd	96,332	JR Virk Trucking Ltd	165,516
IN-FLIGHT Data Inc	41,541	JSI Telecom Division Of Jatom Systems Inc	78,075
Infocron Systems Inc	31,318	Julie Hamilton & Associates Inc	47,145
Infor Public Sector, Inc Infor (US) inc	444,950	Julie Nichols Law Corporation	39,349
Inform Planning Inc	73,187	JUST Mechanical Ltd	1,428,037
Info-Tech Research Group	202,216	Justice Institute Of BC	1,579,453
Inlailawatash LP	53,359	K Dhillon Trucking Ltd Kanwarjit Singh Dhillon	136,161
Inland Truck & Equipment Ltd	1,475,540	K.S. Trucking	132,443
Inline Nurseries	30,759	K.V. Piano Man Ltd	61,332
Innovyze LLC	28,565	K9 Storm Inc	25,461
Insights Learning & Development (Canada) Ltd	70,877	Kal Tire	357,241

Name	Amount	Name	Amount
Kanopy Inc	132,690	Levitt-Safety Limited	48,335
Karen Wan-Gauthier Design Architecture	63,879	LexisNexis Canada Inc	101,054
Keltie Craig Consulting	28,085	Liang You Book Co Ltd	33,173
Kendrick Equipment (2003) Ltd	557,755	Liberate Leadership Coaching & Consulting	49,321
Kenny's Trucking	188,056	Librairie Monet Inc	28,947
Kern BSG Management Ltd	1,990,956	Library Bound Inc	1,224,934
Kerr Wood Leidal Associates Ltd	1,481,940	Licker Geospatial Consulting Ltd	210,220
Kerrisdale Cameras Ltd	61,336	Lifesaving Society	26,378
Kerrisdale, Oakridge, Marpole Comm. Policing Ctr	213,509	Lin Haw International Co Ltd	47,247
Kevin Westell Law Corporation	157,455	Linestar Utility Supply Inc	28,077
Keystone Environmental Ltd	94,447	LinkedIn Ireland	59,215
KFT Fire Trainer LLC	32,660	Liquid Assets Distribution Ltd	412,587
Khora Architecture + Interiors Inc	103,114	Liquid Metal Marine Ltd	72,863
Kinesik Engineered Products Inc	36,577	Livingston International Inc	120,095
Kinetic OHS Services Ltd	27,825	LIVun Ltd	361,190
King Hoe Excavating Ltd	104,304	Lloyd Libke Law Enforcement Sales Inc	585,158
King Kubota Ltd	393,964	LMIH Enterprises Limited	90,956
Kirk M. Pickering & Associates Ltd	250,077	LOCARNO LEGACY Corp	76,734
Knight Signs	559,685	Lock Block Ltd	90,568
Knowledge Computers	39,491	Loft Mechanical Inc	478,169
Kodiak Trucking & Equip Ltd	1,547,938	London Drugs	34,968
Konica Minolta Business Solutions (Canada) Ltd	317,059	Lookout Housing and Health Society	2,351,177
Kontur Geotechnical Consultants inc	193,636	Lordco Auto Parts	173,651
Koppert Canada Ltd	37,180	Lucent Quay Consulting Inc	86,539
Kornfeld LLP, In Trust	7,506,531	Lutz, Dr. Kevin	25,200
Korth Group Ltd	316,583	Lyngsoe Systems Inc	79,864
KPMG LLP	290,733	LYRASIS	25,033
KrakenD SL	31,900	LZB Enterprises Ltd	70,647
KRK Construction Ltd	232,436	M. Kevin Woodall Law Corporation	50,249
Kronos Canadian Systems Inc	172,910	M. Van Noort & Sons Bulb Co Ltd	130,246
KTI Limited	781,123	Macdonald Commercial Real Estate Services Ltd	93,500
Kwela Leadership	96,407	Machat, Sylvia	39,060
L & M Backhoe Services Ltd	207,057	Magnet Forensics Inc	230,093
LA Contracting Ltd	73,800	Mahil Trucking	245,614
Labas Construction Ltd	391,712	Mainland Construction Materials ULC	4,680,763
Lafarge Canada Inc	7,020,284	Mainroad Maintenance Products Ltd	156,368
Laird Plastics (Canada) Inc	56,718	MakeWay Charitable Society	363,070
Lamar Companies	53,212	Malhi Janitorial Services Ltd	253,691
Landesign Landscape Construction Ltd	617,535	Mallory International Ltd	33,924
Landsure Systems Ltd	85,000	Mancorp Industrial Sales Ltd	45,580
Langley Concrete & Tile Ltd	69,895	Manulife Financial	617,684
Langley Roofing Co Ltd	254,718	Mariano, Verlynn-Ann	26,623
Language Line Services, Inc	69,314	Marine Chrysler Dodge Jeep Ltd	81,433
Law Enforcement Training Association	39,215	Marine Roofing Repair & Maintenance Service Ltd	310,584
Lawnboy Enterprises Ltd	138,107	Mario's Gelati Ltd	124,761
Lawson Lundell LLP, "In Trust"	35,344	Marpole Neighbourhood House	182,738
LDR Engineering Group	62,507	Marriott Hotels	79,640
Lead Pencil Studio	120,000	Martland & Saulnier	42,596
LeBlevec Construction	187,915	MasonLift Ltd	35,495
Lec Quantity Surveying and Proj. Mgmt Inc	26,917	Master Municipal Construction Doc. Assoc.	39,032
Leger Marketing Alberta Inc	104,029	Matsuru Canada Inc	35,735
Len's Transportation Group Ltd	179,476	Maven Consulting Limited	41,972
Les Studios Moment Factory Inc	36,750	Mcasphalt Industries Ltd	2,185,830
Levellen Holdings Corp	896,894	McCarthy Tetrault LLP	194,992

Name	Amount	Name	Amount
McCarthy Tetrault LLP In Trust	38,542,827	Mortal Coil Performance Society	219,975
McElhanney Ltd	816,565	Mosaic	191,855
McGinn Engineering & Preservation Ltd	167,433	Motion Industries (Canada), Inc	40,476
McRae's Environmental Services Ltd	7,563,875	Mott Electric GP	69,357
MD Charlton Co Ltd	663,356	Mott MacDonald Canada Limited	183,699
MDT Technical Services Inc	55,527	Mount Pleasant Community Policing Society	259,331
MEA Forensic Engineers & Scientists	52,228	MP Enterprises	1,506,991
Meadow Lane Equine Clinic	45,827	Mr. Clean Power Washing Services Inc	53,180
MeadowFresh Dairy Products	59,256	MSP Operational Corp	31,185
MEC Mountain Equipment Company Ltd	32,363	MST (Jericho 2016) Limited Partners	145,661
Medteq Solutions CA Ltd TargetSolutions CA Ltd	293,219	Mt Pleasant Neighbourhood	175,500
Meltwater News Canada Inc	48,156	MTG - VPHC	425,706
Mercer (Canada) Limited	26,250	Muncie's Golf Shop Ltd	1,547,947
Meridian Landscaping Ltd	70,952	Municipal Pension Plan Province of BC	100,975,468
Merrick Architecture	115,063	Museum of Vancouver	82,600
Meshline Manufacturing Inc	44,465	Musqueam Indian Band	310,444
MessageOne LLC	39,155	Mustang Survival Inc	26,397
Metal Ventures Inc dba Metal Supermarkets	205,577	Mutatio Social Impact Corp	80,798
Metro Motors Ltd	3,198,804	MVZEIF	867,353
Metro Testing & Engineering Ltd	33,539	N. Harris Computer Corporation	151,788
Metro Vancouver Crime Stoppers	65,838	N.A.T.S. Nursery Ltd	42,542
Metronix Services Inc	111,892	Narwhal Met LLC	27,060
Met-Stra Contracting Ltd	39,883	National Assoc. of City Transportation Officials	34,074
Mettler-Toledo Inc	444,308	National Energy Equipment Inc	207,138
Michel Gravel Agency, Inc	26,916	National Geographic	38,367
Michelin North America (Canada) Ltd	891,360	Nautilus Environmental Company Inc	31,286
Micro Focus Software Solutions Canada Co	339,447	ND Graphics Inc	35,101
Micro Systemation Canada Inc	41,406	NEC Software Solutions UK Ltd	31,707
Microserve	5,239,401	Nedco Rexel Canada Electrical Inc	47,681
Microsoft Canada Inc	7,651,497	Neptune Technology Group	741,812
Midland's Workwear Plus	70,799	New Building Institute	98,255
Minerva Foundation For BC Women	38,400	New Line Hose & Fittings	155,714
Ming Pao Daily News	28,651	New Moon Excavating Ltd	238,867
Minister of Finance BC Registries & Online Services	1,693,875	New Westminster Police Service	397,349
Minister of Finance	20,722,972	Newspaperdirect Inc	96,041
Minister of Finance FrontCounter BC	187,907	Nichols, Wayne	145,547
Minister Of Finance Ministry of Technology, Innov.	455,966	Nicholson, Terence	157,473
Minister of Finance Tribunal Transformation	63,180	Nicoson Investment	525,684
Ministry of Public Safety and Solicitor General	3,263,372	Nigel Whittaker And Associates Inc	31,319
Ministry of PS & SG - BC Corrections	59,884	Night Owl Bird Hospital	36,862
Mitacs Inc	39,375	Noggin IT Inc	55,299
Mixer Systems Inc	29,072	Nomadic Industries	29,077
Miyagi Construction Ltd	45,291	Norben Electric Ltd	115,856
MK Illumination Inc	34,087	Norquip Services Ltd	41,617
MNP LLP	703,957	NORS Construction Equip. CA GW Ltd	61,412
Modo The Car Co-op	239,711	Norsat International Inc	110,179
Momentive Europe UC	36,855	North Line Canada Ltd	39,411
Monaghan Golf Inc	1,620,494	Northern Building Supply Ltd	716,116
Monday.com Ltd	38,596	Northern Business Intelligence	475,501
Moneris Solutions Corporation Sunlife Centre	96,061	Northland at Grouse, LP	51,270
Monkey Tree Services Ltd	90,549	Northwest Gardening Services Ltd	42,094
Moody's Canada Inc	79,800	Northwest Hydraulic Consultants Ltd	43,932
Morfco Supplies Ltd	33,488	Northwest Safework Solutions Inc	44,069
Morrison Hershfield Limited	197,996	Northwest Turf Solutions, Inc	373,600

Name	Amount	Name	Amount
Nova Pole International Inc	658,662	Park N Play Design Co Ltd	155,653
Novax Industries Corporation	61,523	ParkLane River District Development	53,130
NTEC Industries Ltd	129,523	Parklane Systems Inc	95,691
Nucor Environmental Solutions Ltd	88,536	Parkworks Solutions Corp	215,830
Nurndy-Forfire Emergency Graphics Ltd	39,137	Parsons Inc	478,198
Nutech Facility Services Ltd	984,571	Patio Social Inc	39,139
Nutrien AG Solutions (Canada) Inc	608,234	Paul Ceyssens Law Corporation	61,434
Oakcreek Golf & Turf LP	1,937,857	PayByPhone Technologies Inc	5,849,435
OCABC (Organized Crime Agency BC)	975,441	PBX Engineering Ltd	274,692
Occupational First Aid Attendants Assoc. Of BC	135,265	PDQ Installation Services	1,374,775
Ocean Marker Sport Surfaces (2014) Ltd	697,127	Pembina Institute For Appropriate Development	55,200
OCLC, Inc	64,527	Perkins+Will Canada Architects Co	604,531
OK Dave Studio Inc	33,359	Peterbilt Pacific Inc	107,414
Olympic International Sales Ltd	33,800	Petro-Canada Lubricants Inc	376,022
Olympic Roofing Ltd	104,160	Petro-Canada Superpass a Suncor Business	200,216
On Side Restoration Services Ltd	400,862	PFS Studio	1,267,284
Onix Networking Canada Inc	80,250	PGP Contractors Ltd	175,318
Open Road Toyota - Richmond	36,264	Pham, Nhan	31,122
Open Text Corporation	548,335	Philip Ross Agencies Limited	238,745
Open Water Coaching	65,406	Phoenix Enterprises Ltd	166,861
OpenDataSoft LLC	40,000	Phoenix Print Production Inc	31,820
OpenRoad Auto Group Limited	805,789	Phoenix Tent and Event Rentals	42,833
Operator Electrical Incorporated	56,972	Phoenix Truck & Crane Ltd	34,674
Oracle Canada ULC	175,169	PHS Community Services Society	80,544
Organic Villa Catering Ltd	223,287	Pika Pump & Compressor Services Ltd	31,128
Outedge JCDcaux Street Furniture Canada LP	423,275	Pinton Forrest & Madden Group Inc	79,769
Outsystems Inc	181,841	Pitney Works	367,145
Overdose Prevention Society	390,503	PL Technology Solutions Inc	38,985
Overdrive Inc	1,500,871	Plant Products Inc	39,784
P. Sekhon Trucking Ltd	1,984,984	Platinum Stone Contracting Ltd	226,619
P.S.I. Fluid Power Ltd	184,826	PML Professional Mechanical Ltd	1,558,049
Pace Solutions Corp	139,179	Poirier, Raymond	489,160
Pacific Alignment & Frame Inc	26,640	Polar Engineering Ltd	376,884
Pacific Boiler Ltd	37,356	Police Executive Research Forum	43,795
Pacific Bolt Manufacturing Ltd	62,581	Polycrete Restorations Ltd	294,029
Pacific Casa Construction Inc	432,725	Pomerleau Inc	18,082,351
Pacific Climate Impacts Consortium Univ of Victoria	34,545	PonCo Contracting Ltd	274,053
Pacific Coast Heavy Truck Group	54,684	Pop-A-Lock Lower Mainland	288,861
Pacific Crown Management Co Ltd	2,563,478	Port Coquitlam & District Hunting & Fishing Club	93,800
Pacific Mattress Recycling Inc	810,424	Poschner Construction (88) Ltd	2,432,262
Pacific Northwest Raptors Ltd	313,935	Postmedia Network Inc	109,630
Pacific Powertech Inc	94,041	Pottinger Gaherty Environmental Consultants Ltd	893,346
Pacific Ropes Contracting Ltd	103,615	PowerWright Services Inc	28,430
Padam Trucking	132,803	PPG AC Canada Inc Dulux Paints	143,050
Paladin Risk Solutions Inc	122,445	PrairieCoast Equipment Inc	1,756,030
Paladin Security Group Ltd	6,067,907	Precise Parklink Inc	1,446,150
Paladin Technologies Inc	154,444	Precision Tennis Inc	143,700
Panasonic Canada Inc	37,909	Premier Pacific Seeds Ltd	28,482
Pape, Jada-Gabrielle	54,957	Pretecs Networks Inc	28,805
Paper E Clips Inc	26,985	PricewaterhouseCoopers LLP PWC Tower	71,794
Para Space Landscaping Inc	402,497	PRIME Government Solutions Inc	32,363
Paradigm Software L.L.C.	125,962	PRIMECorp	2,845,525
Paragon Food Equipment Inc	35,643	Prism Engineering Limited	163,499
Parallax Industries Ltd	342,123	Proactive Hazmat & Environmental Ltd	195,345

Name	Amount	Name	Amount
Pro-Can Construction Group Corp	6,755,153	Regency Toyota (Vancouver)	49,521
Product Distribution Centre	152,143	Reliable Mobile Hearing Testing	92,773
Profire Emergency Equipment Inc	1,159,244	Rental Housing Council	265,840
Progress Logistic Ltd	239,599	Resolver Inc	156,975
Prolepsis Consulting	35,044	Restwell Mattress Co Ltd	90,052
Prolink Security Systems Inc	29,699	Revery Architecture	3,828,125
Promedical/Promedical Testing Corp	56,406	Rexall Pharmacy ULC	33,580
Promo Plus Advertising Inc	34,182	Rhino Design Inc	30,915
ProQuest LLC	287,222	Ric Electronics Ltd	63,098
PSD Trauma Tech International Inc	64,129	Richco Contracting Ltd	211,539
Public Architecture + Design Inc	2,072,985	Richelieu Hardware Ltd	45,103
Public Library Interlink	142,927	Richmond Elevator Maintenance Ltd	50,882
Pura Vida Vans	28,560	Ricoh Canada Inc	545,296
Purified Kitchen Ltd	96,839	Rideau Recognition Solutions Inc	40,046
Purolator Inc	65,240	Rimkus Consulting Group Canada Inc	121,926
PVP Communications, Inc	35,444	RJ & Associates Environmental Consulting Inc	144,902
PW Trenchless Construction Inc	672,118	Roadway Traffic Products	718,852
PWL Partnership Landscape Architects Inc	691,548	Robert Half of Canada	48,439
QED Environmental Systems Inc	104,314	RockDoc Corrections Consulting Inc	2,455,500
QlikTech Corporation	161,392	Rocky Mountain Phoenix	161,398
QMC Quadlogic Meters Canada Inc	175,805	Rocky Point Engineering	112,235
Quadreal Property Group LP	1,534,630	Rogers	1,551,570
Qualichem Industrial Products Ltd	49,463	Rogers Communications Canada Inc	37,481
Qualitas Research Inc	35,616	Rogers Communications Inc	26,294
Quality Powder Coating Ltd	56,492	Rogers, Gilbert	69,180
Qualtrics LLC	94,080	Rollins Machinery Ltd	2,524,468
R A Malatest & Associates Ltd	204,887	RONA Inc	38,931
R.F. Binnie & Associates Ltd	1,193,003	Roper Greyell LLP	1,005,392
Railtown Cafe & Catering	50,275	Rose Security Services Inc	137,927
Raincity Housing & Support Society	1,021,636	Roundhouse Community Centre Association	131,604
Ram Engineering Ltd	278,117	Routeware Canada Inc	82,867
Ram Geotechnical Engineering Ltd	553,936	Royal Mobile Auto Detailing Ltd	35,343
Ram Mechanical Ltd	353,398	Russell Hendrix Foodservice Equipment	97,581
Rampart International Corp	240,773	Rust Investments Ltd	1,756,149
Rasmussen Bindery	78,352	Ryder Architecture	431,314
Rattan Trucking	136,222	S & M Auto Import Serv	136,890
Raven Concealment Systems LLC	26,808	S&P Global Canada Corp	58,590
Ravens Agri-Services & Products Inc	120,603	Safe Software Inc	48,552
Ray-Cam Community Association	52,030	Safer Ocean Systems Ltd	44,888
Ray-Cam Co-Operative Association	487,691	Sahana Control Solutions Inc	29,033
RBC Investor Services Trust	240,443	Sanderson Concrete Inc	49,841
RC Strategies Inc	29,768	SANS Institute	98,692
Read Jones Christoffersen Ltd	389,793	SAP Canada Inc	3,753,205
Real Canadian Superstore	34,309	Sasco Contractors Ltd	715,178
Receiver General for Canada Cndn Police College	92,615	Sasse, Philip	34,770
Receiver General for Canada Innov'n, Science	76,186	Scooby's Dog Waste Removal Service	63,045
Receiver General Of Canada	62,053,278	Scott Special Projects Ltd	36,187,529
Receiver General Of Canada The Commr, RCMP	741,903	Scott Spring Ltd	382,614
Red Door Housing Society	25,592	SCS Steel Container Systems Inc	48,609
Red Truck Beer Company Ltd	100,189	SCY Society For Children And Youth of BC	40,245
Redwood Plastics and Rubber Corp	37,543	Sea To Sky Transfer	919,664
Refrigerative Supply Ltd	27,684	Seccan Inc	148,582
Regal Controls Limited	35,667	Secure Energy Services Inc	31,144
Regehr Contracting Ltd	1,164,002	Secure-Rite Mobile Storage Inc	103,273

Name	Amount	Name	Amount
Securiguard Services Ltd	1,579,578	SpanMaster Structures Ltd	45,717
Seized Property Management Director	103,672	Spatial Technologies (2017) Inc	129,402
Sensen Networks (Canada) Limited	380,128	Spatial Vision Group Inc	53,327
Sentis Market Research Inc	42,752	Spears Sales & Service Ltd	47,107
ServiceMaster Restoration	54,334	Specimen Trees Wholesale Nurseries Ltd	504,552
SES Consulting Inc	197,865	Spectratec Services Group(2002) Inc	190,425
Setcan Corporation	45,160	Sperling Hansen Associates Inc	2,095,389
Seymour Health Inc	62,458	SPI Health and Safety Inc	32,667
SGM Custom Design & Fabrication Ltd	116,981	Spicers Canada ULC	68,045
Sharc Energy Systems Inc	188,104	Spinners Auto Glass Inc	78,063
Shaw Business A division of Shaw Telecom G.P.	62,608	Sportball	44,627
Shaw Cablesystems G.P.	103,160	Squamish Martial Arts	50,156
Sheran Trucking	187,781	Squamish Nation	354,748
Sheraton Hotels	32,767	SSQ Insurance Company Inc	175,335
Sherine Industries Ltd	244,381	Stagedoor Technical Limited	43,095
Shirtland Drycleaners Ltd	978,966	Stanley Park Ecology Society	126,979
Shon Group Realty	157,542	Stantec Architecture Ltd	550,985
SHOPPER + Inc	29,335	Stantec Consulting Ltd	1,970,022
Shoreline Collaboratives	56,753	Staples Business Advantage	712,623
ShowTech AVL System Inc	123,451	Steamwipe Ltd	37,716
SI Systems Partnership	1,720,577	Steamworks Brewing	94,348
Sigma Safety Corp	496,325	Steelguard Fence Ltd Continental Steel Ltd	72,893
Silver City Galvanizing Inc	33,356	Steer Davies Gleave North America Inc	43,252
Simon Fraser University	42,592	Stem To Stern Marine Service	95,732
Simon Fraser University Beedie School of Business	44,756	Stephen, Wendy M	71,610
Simplex Electrical Limited	46,263	Sterling Fence Co Ltd	63,484
Simply Computing Inc	31,888	Sterling Fleet Outfitters Inc	42,909
Simson Maxwell Ltd	37,321	Sterling IAQ Consultants Ltd	50,290
Singh, Amitesh	28,280	Stikeman Elliott LLP	144,995
Sino United Publishing (Can) Ltd	137,792	Stikeman Elliott LLP, In Trust	38,323,501
Sirsidynix (Canada) Inc	200,197	Strata Plan BCS 3995-Capitol Reside	119,762
Skookum Yacht Services Inc	120,613	Strata Plan EPS 1197	95,119
Sky Spirit Studio Inc	47,381	Strata Plan EPS 3434	41,847
Skydance Hospitality Management Ltd	62,774	Strata Plan EPS 4185	28,887
Slalom Consulting ULC	92,059	Strata Plan LMS 1997	33,148
Slate Rock and Gravel	556,730	Strathcona Community Assoc - SOS	50,000
SLR Consulting (Canada) Ltd	220,151	Strathcona Community Centre Associa	221,383
Smart City ITS Sales Ltd	33,381	Strathcona Community Safety Association	212,774
Smithrite Delivery Services Ltd	136,164	Stray Cat Industrial Services Ltd	741,493
SMS Equipment Inc	2,340,730	Stresscrete Ltd	46,707
Softchoice LP	75,933	Studio West Ltd	27,317
Solid Caddgroup Inc	25,715	Sumas Environmental Services Inc	32,523
Solutions Logiciels EDT Inc	122,080	Summer Smash Tennis	46,930
Solutions Pest Control Ltd	148,562	Summit Tools	74,617
SOMA Medical Assessments Corp	31,612	Summit Valve and Controls Inc	32,143
Somatic HVAC Solutions	80,196	Sun Life Of Canada Group Client Services	1,775,375
Sound Wave Entertainment Network Ltd	113,194	Sunbelt Rentals of Canada Inc	204,482
Source Office Furniture & System Ltd	118,525	Suncoast Enclosures	35,952
South Coast British Columbia Transpo. Authority	242,126	Suncor Energy Products Partnership	10,055,855
South Vancouver Community Policing Centre	207,774	Super Save Enterprises Ltd	48,650
South Vancouver Neighbourhood	135,056	Super Save Fence Rentals Inc	215,858
Southern Butler Price LLP	536,742	Super Save Hydro Vac Inc	141,437
Southside Nissan	60,416	Super Save Toilet Rentals Inc	553,615
Space2Place Design Inc	441,451	Superior City Services Ltd	224,018

Name	Amount	Name	Amount
Superior Propane	78,144	Thomson Reuters Canada Limited	285,830
SupremeX Inc	49,717	ThoughtFarmer Inc	38,722
Sure Hazmat & Test. Les Marc Bourret Appraisals	52,397	Thurber Engineering Ltd	372,712
Suspended Stages	52,253	Tier 5 Systems Inc	62,890
Sustainable Watershed Designs Inc	31,571	Tinbox Energy Software Inc	41,642
Sylvia Machat Consulting	26,066	TK Elevator Canada Ltd	1,114,998
Sysco Canada Inc	2,004,234	TKA+D Architecture + Design Inc	163,035
T. Moscone & Bros. Ground Maintenance Ltd	94,616	TNT Hay and Cattle Sales Ltd	70,922
T. R. Trades Reproduction Ltd	28,847	T'NT Work & Rescue a div of Aislin Equities Inc	31,847
T. S. Trucking	341,092	Today'S Books	31,525
Tacel Ltd	385,140	Total Fire Solutions	127,060
Tacit Innovations Corp	39,858	Toter LLC	564,683
Tall Timber Tree Services and Nursery Ltd	104,654	Touchstone IQ LLC	178,508
Tanago Enterprises Inc	122,951	Trail Appliances Ltd	46,176
Target Products Ltd	332,110	Trainfo Corp	105,279
Tarmac Grinding Ltd	211,274	Trane Canada ULC	205,887
Team Aquatic Supplies Ltd	76,848	Trans Power Construction (1999) Ltd	51,622
Tec Floor Coverings Ltd	69,934	Transition Construction Inc	672,574
Technical Safety BC	139,686	Translink	338,110
Tectonic Architecture Inc	41,469	Transoft Solutions Inc	66,203
Telus	1,155,930	Transportation Association of Canada	51,570
Telus Communications Inc	2,788,932	Transwest Roofing Ltd	262,423
Telus Health (Canada) Ltd	766,203	Trauma Tech	32,656
Telus Health Care Centres Inc	33,109	Trello Inc	46,482
Tempest Technology Corporation	94,175	Trev Deeley Motorcycles	56,066
Terminix Canada Ltd	533,295	Tribe Management Inc	496,825
Terra Law Corporation In Trust	568,362	Triple Five Quality Wood Inc	52,868
Terralink Horticulture Inc	70,995	Troy Life & Fire Safety Ltd	99,070
Tetra Tech Canada Inc	1,067,849	Trumps Food Interests Ltd	25,207
The 127 Society For Housing	210,437	Tsleil-Waututh Nation	431,628
The Aboriginal Front Door Society	1,235,155	Tsunami Solutions Ltd	146,160
The Active Network Ltd	691,564	TTG Strategic Marketing & Communications Corp	104,003
The American Gym	32,926	TVL Inc	27,056
The Bargains Group Ltd	27,992	TYR Tactical Canada ULC	124,243
The Cadillac Fairview Corporation Limited	1,313,358	UAP Inc	942,036
The Canadian Acad. of Recording Arts & Sciences	45,000	UBS Industries	253,838
The Corporation of the District of North Vancouver	53,105	Udemy, Inc	37,705
The Cushion Shop	35,185	Uline Canada Corporation	588,195
The Downtown Eastside Women's Centre Assoc.	80,353	Ulmer Contracting Ltd	98,070
The Driving Force Inc	26,453	Ungerboeck Systems International Inc	86,206
The Globe And Mail	30,247	Unifirst Canada Ltd	92,746
The Hockey Shop - Source For Sports	28,208	Uniform Works Limited	196,401
The Joseph Richard Group	42,252	Union Of BC Municipalities (UBCM)	82,719
The Marsden Group Consulting	32,288	Unisync Group Inc	225,781
The Master Group Inc	55,910	United Library Services Inc	482,064
The Neutral Zone Human Rights Cnsltng Svcs Inc	125,245	United Rentals of Canada Inc	850,327
The Pan Pacific Hotel	36,903	Unitow Services (1978) Ltd	75,552
The Sextant Group, Inc	169,478	Unitus Painting Ltd	52,378
The Stevens Company Limited	27,792	Universal Field Supplies Inc	43,041
The Students Commission of Canada	88,700	Universal Traffic (258) Ltd	124,129
Thermo King Of British Columbia Inc	39,037	University Of British Columbia	192,299
TheyDo B.V.	51,815	Up Country Gardens Inc	79,125
Thingery Sharing Inc	26,250	Up In Code Inc	531,260
Thomas Downie Holdings Ltd	2,237,480	Urban Arts Architecture Inc	361,774

Name	Amount	Name	Amount
Urban Sawing & Scanning Co Ltd	1,412,272	Walmart	32,581
Urban Systems Ltd	271,753	War Room Holdings Inc	49,770
Urban Tactical Ltd	98,631	Ward's Hydraulic Services	53,193
UserTesting Technologies Canada, Inc	77,810	Warrington PCI ITF 5th & Cambie	2,975,877
Utility West Civil Works	259,130	Warrington PCI ITF Sunny Hills	75,000
Valid Manufacturing Ltd	1,677,383	Warrington PCI Management	5,115,293
Van den Kerkhof & Son Masonry	1,610,576	Waste Connections of Canada Inc	39,720
Van Exer-Tech Services Inc	180,458	Waste Management of Canada Corporation	1,758,077
Vancity Community Foundation	429,194	Watari Counselling & Support Services Society	2,165,549
Vancouver Aboriginal Comm. Policing Ctr Society	207,774	Water Matix	118,860
Vancouver Aboriginal Friendship Centre Society	181,951	Water Street Engineering Ltd	652,237
Vancouver Art Gallery	293,076	Waterline Consulting Cooperative	28,350
Vancouver Axle & Frame Ltd	39,617	Watson Goepel LLP	80,675
Vancouver Bike Share Inc	38,240	Weber Supply Company Inc	2,485,544
Vancouver Botanical Gardens Association	48,306	Weldon, Williams & Lick Inc	27,419
Vancouver eFasteners Tools & Supply	307,643	Wellington Advocacy Inc	58,800
Vancouver Fireworks Festival Society	30,319	Wesco Distribution Canada LP	470,667
Vancouver Fraser Port Authority	410,917	Wesco Industries Ltd	132,963
Vancouver Kidsbooks Ltd	92,517	West Auto Sales Ltd	112,892
Vancouver Litigation Support Services Ltd	47,580	West Coast Building Restoration Inc	183,578
Vancouver Police Pipe Band	101,755	West Creek Farms Ltd	39,020
Vancouver School Board	964,170	West End BIA	78,997
Vancouver Symphony Society	197,896	Westcomb Outerwear Inc	50,591
VanDriel OH&S Consulting Group Inc	64,151	Westend Coal Harbour Community Police Centre	309,349
Vane Lawn & Garden Services (1981) Ltd	1,247,774	Western Canada Blasting Ltd	28,413
Van-Ed Equipment	25,781	Western Elevator Ltd	34,213
VANIAC Foundation	288,173	Western Excavating	232,382
Vanport Enterprises Ltd	452,592	Western Hydroblasting Inc	36,615
Vantage Point Strategies Society	34,975	Western Imperial Magnetics Ltd	40,507
VDZ+A Consulting Inc	1,144,080	Western Pro Show Rentals Ltd	41,533
Venetian Blind Service Centre	30,510	Western Turf Farms Ltd	114,373
Ventiv Technology Inc Dept 3294	34,621	Westerra Equipment LP	254,556
Veratec Engineered Products Inc	287,607	Westjet Airlines	71,820
Verint Americas Inc	351,785	Westland Insurance Group Ltd	3,002,285
Versalift Canada Industries ULC	411,473	Westvac Industrial Ltd	95,021
Versett Inc	28,245	Westview Sales Ltd	424,392
Vertech Elevator Services Inc	49,166	Westwood Topsoil Ltd	26,880
VertiGIS North America Ltd	37,996	Wetdown Water Services	204,905
Vestre Inc	166,320	White & Gale Consulting Inc	87,253
Veterans Memorial Housing Society	42,624	White Cap Supply Canada Inc	107,394
Viacore Solutions Inc	35,202	Whitehots Inc	570,432
Victoria Consulting Network Ltd	57,619	Whitelaw Twining Law Corporation	74,810
Victory Creative Group Inc	45,675	Why Not Theatre	52,500
Viking Fire Protection Inc	857,121	Wilco Civil Inc	1,843,030
Vimar Equipment Ltd	2,239,796	Williams Machinery LP	54,669
Virage Simulation Inc	90,998	Wiseworth Canada Industries (1996) Ltd	27,567
Vital Link Ice Cream & Event Market	111,951	Wolseley Canada Inc Wolseley Mechanical Group	37,688
Vitalsmarts, LC	97,456	Wong, Sammy Yan Chim	75,282
Vitrium Systems Inc	26,880	Workers' Compensation Board Of BC	38,002,286
Volante Software Inc	78,371	WorkSafeBC	37,911
Vomar Industries Inc	27,275	Worley Canada Services Ltd Heritage Square	425,433
Voor Urban Labs	93,029	WSP Canada Inc	1,381,124
VSO School of Music	247,183	Wurth Canada Ltd	40,839
W M Uniform Group	36,194	Xerox Canada Ltd	140,235

Name	Amount	Name	Amount
Xylem Canada Company	212,017	Zayo Canada Inc	31,557
Yaletown Mini Storage Ltd	130,217	Zeco Systems (Canada) Inc	1,469,737
Yaletown Pet Hospital	33,110	Zeemac Vehicle Lease Ltd	887,017
Yamamoto Architecture Inc	68,880	ZOLL Medical Canada Inc	35,992
Yang-Myung Hotel Management Ltd	42,000	Zoom Communications Inc	38,904
Yen Bros. Food Service (2011) Ltd	835,313	Zuzana Janciova Ltd	27,017
Yeomen Property Maintenance & Renovations Ltd	612,268		
Yorkland Controls Limited	31,588	Vendors > \$25,000	1,417,709,034
Young Anderson Barristers & Solicitors	103,294		
Young Anderson In Trust	28,558	Vendors < \$25,000	22,132,487
Your Upholstery Service Ltd	66,604		
YWCA Vancouver	75,512		
		Total	\$1,439,841,522

The City prepares the schedule of payments based on actual disbursements processed through its Accounts Payable system. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment records.

The schedule of payments is a "cash basis" listing. This figure therefore will differ significantly from the expenditures in the consolidated financial statements which are reported on an accrual basis resulting in timing differences. Furthermore, there are disbursements which are not considered expenditures including payments made to other taxing authorities, employee payroll deductions, debt principal and interest repayments. Conversely, there are expenditures which do not involve an actual disbursement (in addition to accruals) - grants offset by related revenues (e.g. Theatre operating grants) and holdbacks.

STATEMENT OF GRANT PAYMENTS

PREPARED IN ACCORDANCE WITH
THE FINANCIAL INFORMATION REGULATION
SCHEDULE 1, SECTION 7 (2)(b)

Cambie Village Business Association	\$ 650,000	Mount Pleasant Commercial Improvement Soc.	907,418
Collingwood Business Improvement Assoc.	227,420	Point Grey Village Business Association	192,197
Commercial Drive Business Society	830,000	Robson Street Business Association	744,302
Davie Village Business Improvement Assoc.	1,042,394	South Granville Business Improvement Assoc.	827,456
Downtown Van. Business Improvement Assoc	6,495,439	South Hill (Fraser Street) Business Association	175,000
Dunbar Village Business Association	155,250	Strathcona Business Improvement Association	1,215,390
Gastown Business Improvement Society	1,014,200	Vancouver Chinatown BIA Society	696,800
Hastings Crossing Business Improv.Assoc	206,000	Victoria Drive Business Improvement Assoc.	215,040
Hastings North Business Association	585,481	West Broadway Business Improvement Assoc.	425,000
Kerrisdale Business Association	365,000	Yaletown Business Improvement Association	1,050,000
Kitsilano - 4th Avenue Business Association	559,020		
Marpole Business Association	215,472		
			<u>\$ 18,794,279</u>

221A Artist Run Centre Society	\$ 70,000	Corporeal Imago Performing Arts Society	10,000
605 Collective Dance Society	23,700	Craft Council Of British Columbia	12,150
Aeriosa Dance Society	31,000	Creative BC	15,000
African Descent Society BC	8,500	Creative Cultural Collaborations	7,500
African Friendship Society	20,000	Currently Arts Society	12,500
AIRS Program Society	21,000	DanceHouse	21,000
All Bodies Dance Society	10,000	Dancing On The Edge Festival	25,000
All My Relations Indigenous Society	42,500	Disability Signal Association	5,000
Amexem Reggae Cultural Society	10,000	Diwali Celebration Society	15,000
Aphotic Theatre Society	12,500	Downtown South Gathering Place	10,000
Artemis Musicians' Society	15,000	Doxa Documentary Film and Video Festival	32,000
Artists for Conservation	7,500	Dr. Sun Yat Sen Garden Society	12,000
Arts Club of Vancouver Theatre Society	144,500	Dundarave Print Workshop & Gallery	15,000
Artstarts In School	88,500	Duplex Artists' Society	25,000
Asian Canadian Studies Society	6,000	Dusty Flowerpot Cabaret Society	17,000
Asian Canadian Writers Workshop Society	9,000	Eastside Arts Society	13,000
Asian Environmental Association	7,500	Edam Performing Arts Society	25,000
Asian-Canadian Special Events Assoc	10,000	Electric Company Theatre Society	35,000
Association of Book Publishers	23,000	Elektra Women's Choir	20,000
ASTC Science World Society	94,500	Enable: Arts Society	12,500
Axis Theatre Society	32,500	Fade To Black Entertainment Society	5,000
Bard On The Beach Theatre Society	60,000	FakeKnot Arts Society	3,200
Barking Sphinx Performance Society	8,000	Festival African Heritage Music and	21,000
Battery Opera Performing	21,000	Fight With a Stick Hybrid	11,000
BC Artscape Society	40,000	Fillip/Projectile Publishing	11,700
Beaumont Studios Artists Society	25,000	Firehall Theatre Society	75,000
Becoming-Chimera Arts Society	4,800	Flamenco Rosario	24,000
Bill Reid Foundation	40,000	Foolish Operations Society	15,000
Black Arts Vancouver Society	30,000	Full Circle: First Nations Performance	100,000
Black Block Association	10,000	Future Arts Network Society	15,000
Blackout Art Society	12,600	Future Leisure Performance Society	12,000
Blueridge Chamber Music Society	10,000	Gallery Gachet Society	32,000
Boca Del Lupo Theatre Society	42,000	Gender Equity in Media Society	11,000
Britannia Community Centre Society	6,400	Great Lakes Networking Society	6,000
British Columbia Alliance for Arts	41,000	Greater Vancouver Professional	30,000
Canadian Alliance of Dance Artists	15,000	Greater Vancouver Society To Bridge	5,500
Canadian Music Centre BC Region	33,500	Green Thumb Theatre	60,000
Canoe Cultures Society	13,500	Grunt Gallery-Visible Arts Society	57,500
Capilano Review Contemporary Arts	20,000	H R MacMillan Space Centre Society	466,900
Caravan World Rhythms Society	17,000	Hard Rubber New Music Society	15,000
Carnegie Community Centre	32,500	Health Arts Society	25,000
Carousel Theatre Society	32,000	Heritage Vancouver Society	1,500
Centre of Integration for African	2,500	Highs and Lows Choral Society	11,400
Chapel Sound Art Foundation	31,400	Historic Joy Kogawa House Society	4,000
Chinatown Celebration Society	19,000	Hogan's Alley Society	25,000
Chinese Canadian Museum Society	6,000	Holy Crow Arts Society	8,500
Chor Leoni Men's Choir	20,000	I. E. Artspeak Gallery Society	42,500
Cineworks Independent	36,000	Indian Summer Arts Society	49,000
City Opera Vancouver	15,000	Indige-Girl Comedy Society	5,000
Co. Erasga Dance Society	24,000	Inter/Mediate Arts and Education Society	5,000
Coastal Jazz & Blues Society	92,000	Italian Cultural Centre Society	18,000
Collingwood Neighbourhood	7,200	ITSAZOO Productions Society	13,000
Community Arts Council Of Vancouver	22,000	Jewish Community Centre	4,000
Compaigni V'Ni Dansi Society	30,000	Joe Ink Performance Society	11,800
Contemporary Art Gallery	75,000	Karen Jamieson Dance Society	16,000

Kathara Pilipino Indigenous Arts	7,500	Publik Secrets Art Society	14,000
KCH Collective Society	10,000	Punjabi Market Regeneration Collect	26,000
Kickstart Disability Arts	39,500	Push Festival Society	80,000
Kidd Pivot Performing Arts Society	25,200	Radix Theatre Society	15,000
Kokoro Dance Theatre Society	102,500	Raven Spirit Dance Society	25,000
Latincouver Cultural	20,000	Raven Theatre Performance Society	18,000
Le Centre Cultural Francophone	22,000	re: Naissance Opera	35,000
Leaky Heaven Performance Society	7,500	Realwheels Society	30,000
Little Mountain Gallery	2,520	Recorded Movement Society	30,000
Little Mountain Lion Productions As	5,600	Red Gate Arts Society	10,000
Live Biennial of Performance	36,000	Redshift Music Society	15,300
Love Intersections Society	13,500	Reel Causes Society	6,000
Made in BC - Dance on Tour Society	22,000	Reel to Real	20,000
MakeWay Charitable Society	8,000	Rice and Beans Theatre Society	23,200
Malaspina Printmakers' Society	42,500	Ruby Slippers Productions	25,000
Mascall Dance Society	15,000	Rumble Productions Society	30,000
Medusa Theatre Society	5,600	Run N Gun Filmmakers Society	5,000
Megaphone	10,500	Sad Magazine Publishing Society	6,000
MENA Film Festival Society	12,000	Sandstone Creative Arts Society	4,000
Miscellaneous Productions Society	28,500	Savage Production Society	35,000
Mortal Coil Performance Society	25,000	Screaming Weenie Productions	32,000
Movement Enterprises Society	9,925	Secret Lantern Society	15,200
Museum of Vancouver	765,500	Sky Theatre Group Society	6,000
Music In The Morning Concert Society	16,100	SMI Film Society	2,500
Music On Main Society	50,000	Snichim Foundation Society	17,500
Musica Intima Society	23,000	Solid State Community Society	21,000
Musqueam Indian Band	120,000	Some Assembly Arts Society	14,000
MUZEWEST CONCERTS SOCIETY	7,200	Sound of Dragon Society	15,000
New Forms Media Society	10,000	Squamish Nation	40,000
New Orchestra Workshop Society	28,000	Stage to Page Performance Society	5,000
New Performance Works Society	27,200	Still Moon Arts Society	20,000
Newworld Theatre	34,500	Strathcona Spatial Sound Society	12,000
Nisga'a Ts'amiks Vancouver Society	13,500	Subterrain Literary Collective	9,800
Norman Rothstein Theatre	32,950	Sunset Terrace Arts Society	25,000
O.Dela Arts Society	30,000	Taiwanese Canadian Cultural Society	4,000
OCW Arts & Publishing Foundation	7,500	Tara Cheyenne Performance	20,000
Odd Meridian Arts Society	72,264	Terminal City Glass Co-Op	9,000
On Main On The Cutting Edge	10,000	The Archive Printmaking Studio Society	10,000
Opera Lirica Society	6,000	The Biting School Society	11,800
Or Festival Theatre Society	8,000	The Chop Theatre Society	14,000
Or Gallery Society	37,000	The Geist Foundation	13,500
Out Innerspace Dance Theatre	36,000	The James Black Gallery Association	31,000
Outsiders and Others Art Society	5,000	The Only Animal Theatre Society	17,000
Pacific Ballet BC Society	100,000	The Plastic Orchid Factory	15,000
Pacific Cinematheque	45,000	The Response Dance Society	6,400
Pacific Theatre	21,000	The Standing Wave Society	7,000
Pandora's Collective Outreach	6,000	The Vancouver Horror Show Film Festival	6,500
Pink Ink Theatre Productions	20,000	The Writers' Exchange Society	2,500
Pitt Gallery (Unit Pitt Soc. For	30,000	Theatre La Seizieme	35,000
Poetry Canada Society	3,000	Theatre Replacement Society	52,500
Port Moody Ecological Society	13,500	Theatre Terrific Society	20,000
Powell Street Festival Society	63,000	Time Will Tell Arts Society	14,900
Pride In Art Society	44,460	Touchstone Theatre Society	31,500
Promethean Theatre Society	5,000	Tsleil-Waututh Nation - Treaty,	105,000
PTC Playwrights Theatre Centre	53,000	Turkish Canadian Society	5,000

Turning Point Ensemble Society	31,000	Vancouver International Fringe	40,000
Unicorn Support Services Society	10,000	Vancouver International Writers	65,000
United Filipino Canadian	4,000	Vancouver Jewish Film Festival	9,000
Up In The Air Theatre Society	17,000	Vancouver Latin American Cultural	20,000
Upstart & Crow Literary Arts Society	4,000	Vancouver Latin American Film	36,000
Urban Ink Productions	60,500	Vancouver Maritime Museum	400,000
Van Vogue Jam Arts Society	9,000	Vancouver Moving Theatre	35,000
Vancouver Access Artists Run Centre	23,500	Vancouver New Music Society	31,550
Vancouver Adapted Music Society	10,000	Vancouver Opera Association	55,000
Vancouver Art Gallery	2,122,680	Vancouver Out On Screen Film	50,000
Vancouver Asian Canadian Theatre	45,600	Vancouver Poetry House	23,200
Vancouver Asian Film Festival	30,000	Vancouver Pride Society	8,000
Vancouver Black Film Festival	10,000	Vancouver Society For Early Music	52,250
Vancouver Book and Magazine Fair Society	18,000	Vancouver Street Dance Association	11,000
Vancouver Cantata Society	15,300	Vancouver Symphony Society	58,000
Vancouver Cantonese Opera	13,500	Vancouver Tap Dance Society	8,000
Vancouver Chamber Choir	20,000	Vantage Point Strategies Society	4,000
Vancouver Cherry Blossom Festival	4,000	Vashaan Music Society	20,000
Vancouver Chinatown Foundation	6,000	Vetta Chamber Music Society	8,000
Vancouver Choral Arts Society	27,500	Vines Art Festival Society	60,000
Vancouver Comic Arts Association	10,500	Visceral Visions Society	23,000
Vancouver Co-Operative Radio	32,500	VIVA Alliance Society	7,500
Vancouver Creative Space Society	25,000	VIVO Media Arts Centre	37,500
Vancouver Dance Centre Society	90,000	VocalEye Descriptive Arts Society	30,000
Vancouver Dyke March and Festival	6,500	Wen Wei Dance Society	20,000
Vancouver East Cultural Centre	173,500	WePress Community Arts Space Society	30,000
Vancouver Folk Music Festival Society	60,000	West Coast Feminist Literary	30,500
Vancouver Improv Festival Society	8,000	Western Front Society	46,000
Vancouver Improvised Arts Society	7,200	Western Gold Theatre Society	8,000
Vancouver Independent Music	17,000	Western Theatre Conspiracy	25,000
Vancouver Inter-Cultural Orchestra	25,000	What Lab Society of Arts	34,000
Vancouver International Bhangra	20,000	Yarilo Contemporary Music Society	3,200
Vancouver International Centre	37,000	Yarrow Intergenerational Society	5,500
Vancouver International Children's	134,000	Zee Zee Theatre	22,500
Vancouver International Dance Festival	35,000		
Vancouver International Film Festival	75,000		
			<u>\$ 11,025,849</u>

221A Artist Housing Society	\$ 75,000	Employ to Empower Foundation Association	30,000
221A Artist Run Centre Society	240,000	Environmental Youth Alliance	20,000
901 Artists Cooperative	20,000	Equitas – Int'l Centre for Rights Education	30,000
Aboriginal Land Trust Society	2,000,000	Exchange Inner City Community	55,000
Aboriginal Mother Centre Society	150,000	Family Services Of Greater Vancouver	75,709
Afro Van Connect Society	25,000	Firehall Theatre Society	56,800
Aids Vancouver	20,000	First United Church Community	35,000
Alliance Francaise De Vancouver	170,000	Food Stash Foundation	20,000
Arts Club of Vancouver Theatre Society	100,000	Four Eleven Seniors' Centre Society	76,500
Asian Environmental Association	30,000	Fresh Roots Urban Farm Society	68,126
Association of Neighborhood Houses	1,818,377	Frog Hollow Neighbourhood	226,949
ASTC Science World Society	60,000	Gallery Gachet Society	96,000
Atira Development Society	25,000	Good Night Out Vancouver	40,000
Atira Women's Arts Society	5,000	Great Northern Way Scene Shop	8,747
Atira Women's Resource Society	40,402	Hastings Community Association	39,000
Aunt Leah's Independent	60,000	Hastings North Area Planning Association	61,220
Avalon Recovery Society	20,000	Hastings North Business Improvement Assoc.	20,400
Bard On The Beach Theatre Society	20,000	Health Initiative for Men Society	37,000
Battered Women's Support Services	115,140	Helping Spirit Lodge Society	30,000
BC Artscape Society	182,000	Historic Joy Kogawa House Society	200,000
BC Coalition of Experiential Communities Assoc	38,160	Hives for Humanity Society	8,000
BC Indigenous Housing Society	20,000	Immigrant Services Society	43,000
Beaumont Studios Artists Society	12,000	Indigenous Wellness Training	15,000
Big Brothers Of Greater Vancouver	25,000	Italian Cultural Centre Society	60,000
Big Sisters	30,000	Japanese Community Volunteers	20,000
Black Women Connect Vancouver Society	30,000	Jericho Kids Club Child Care Society	11,637
Boys And Girls Clubs Of South Coast BC	52,348	Jewish Family Service Agency	16,120
Britannia Community Centre Society	34,433	Justice Education Society of BC	27,004
Canadian Mental Health Association	15,000	Kitsilano Neighbourhood House	165,250
Capture Photography Festival Society	10,000	Kiwassa Neighbourhood Services	266,886
Carnegie Community Centre	20,000	La Boussole, Centre Communautaire Societe	30,000
Children's Arts Umbrella Association	53,000	Law Students' Legal Advice Program	29,352
Chinese Cultural Centre Of Greater Vancouver	32,000	Learning Buddies Network	15,000
Coast Foundation Society (1974)	870,604	Learning Disabilities Association Of BC	30,000
Collingwood Neighbourhood House Society	573,531	Leave Out Violence (LOVE), BC	93,128
Community Arts Council Of Vancouver	20,000	Little Mountain Gallery	99,200
Community Builders Benevolence	25,000	Little Mountain Neighbourhood	152,277
Community Builders Group	400,000	Living in Community Society	30,000
Community Impact Real Estate Society	20,000	Lookout Housing and Health Society	40,732
Crisis Intervention & Suicide Prevention Ctr of BC	40,000	Lu'ma Native BCH Housing Society	255,000
Dignity Seniors Society	12,500	Mabuhay House Society	40,000
Disability Alliance BC Society	100,952	Mah Society Of Canada	128,000
Disabled Independent Gardener's Association	9,000	MakeWay Charitable Society	101,000
Downtown Eastside Neighbourhood House	282,000	Malaspina Printmakers' Society	12,500
Downtown Eastside SRO Collaborative	75,000	Marpole Neighbourhood House	115,000
Downtown South Gathering Place	45,000	Marpole Oakridge Family Place	88,000
Dr. Sun Yat Sen Garden Society	64,000	McLaren Housing Society	24,100
DUDES Club Society	54,200	Megaphone	70,000
Dugout Drop-In Centre Society	155,770	Metro Vancouver Aboriginal	150,000
Dundarave Print Workshop & Gallery	46,800	Migrant Workers Centre BC Society	30,000
Duplex Artists' Society	22,000	Mission Possible Compassionate Ministries Soc.	1,326,764
Dusty Flowerpot Cabaret Society	38,000	Mom to Mom Child Poverty	25,000
Eastside Arts Society	20,000	Mosaic - 3 Community Outreach Programs	61,000
Eastside Family Place Society	63,415	Mount Pleasant Community	10,500
Embers	51,000	Mount Pleasant Family	55,172

Mount Pleasant Family Centre	17,630	The Downtown Eastside Women's Centre Assoc	298,064
MPA - Motivation Power & Achievement Society	22,966	The Kettle Friendship Society	155,685
Mt Pleasant Neighbourhood	171,975	The Kidsafe Project Society	58,460
Music BC Industry Association	8,000	The Vancouver Society of Children's Centres	13,780
Native Education Centre	70,000	The Writers' Exchange Society	25,500
NICCSS Network of Inner City Community	32,028	Three Links Care Society	24,943
Nisga'a Ts'amiks Vancouver Society	25,000	Thunderbird Neighbourhood Association	40,800
Other Sights For Artists' Projects	24,000	Trac Tenant Resource & Advisory Centre	56,000
Out Innerspace Dance Theatre	15,000	Unicorn Support Services Society	12,500
Outsiders and Others Art Society	7,000	Union Gospel Mission	25,000
Pacific Association of First Nations Women	37,500	United We Can	508,192
Pacific Cinematheque	10,000	Urban Native Youth Association	90,000
Pacific Community Resources Society	85,000	UrbanPromise Ministries	12,500
Pacific Immigrant Resources Society	83,392	Uya'am Gaak Cultural Society	20,000
Pacific Theatre	15,000	Vancouver Aboriginal Community	20,000
Peernet Association of British Columbia	30,000	Vancouver Aboriginal Friendship	169,768
PHS Community Services Society	69,438	Vancouver Aboriginal Health Society	80,000
Pitt Gallery	15,000	Vancouver Asian Film Festival	15,000
Potluck Cafe Society	25,000	Vancouver Assoc. For The Survivors of Torture	70,000
PovNet Society	20,000	Vancouver Black Library Foundation	1,500
PRC Poverty Reduction Coalition	10,000	Vancouver Coastal Health Authority	2,787,292
Providing Alt. Counselling & Education Society	100,875	Vancouver Creative Space Society	8,000
Provincial Health Services	5,515,000	Vancouver International Centre	15,000
QMUNITY BC's Queer, Trans & Two-Spirit	136,723	Vancouver International Film Festival	20,000
Rainbow Refugee Society	20,000	Vancouver Latin American Cultural Centre	15,000
Raincity Housing & Support Society	20,000	Vancouver Maritime Museum	46,000
Ray-Cam Community Association	27,159	Vancouver Opera Association	15,000
Reach Community Health Centre	22,980	Vancouver School Board	325,000
Red Fox Healthy Living Society	60,000	Vancouver Second Mile Society	122,926
Renfrew-Collingwood Seniors' Society	22,528	Vancouver Symphony Society	80,000
Roedde House Preservation Society	1,000	Vancouver Tsung Tsin (Hakka) Association	188,000
Salal Sexual Violence Support	143,500	Vancouver Women's Health	40,000
Salsbury Community Society	18,386	Vantage Point Strategies Society	178,452
Sam Sullivan Disability Foundation	25,000	Vines Art Festival Society	22,000
Sch' Eyk Housing Society	2,800	VIVO Media Arts Centre	20,000
Scottish Cultural Centre Society	16,000	VRS Communities Society	14,825
Seniors Services Society of BC	32,888	Warriors Against Violence Society	30,000
Sher Vancouver LGBTQ Friends Society	10,000	Watari Counselling & Support Service	10,800
South Granville Seniors Centre	85,000	Watari Research Association	190,000
South Vancouver Family Place	79,432	West End Seniors' Network	99,520
South Vancouver Neighbourhood	270,703	West Side Family Place Society	59,682
Spinal Cord Injury BC	48,000	Western Institute for the Deaf and	30,560
Strathcona Community Centre Association	101,000	Westside Japanese Language Society	2,663
Strathcona Spatial Sound Society	20,000	Wish Drop-In Centre Society	216,519
Street Youth Job Action - FSGV	85,283	Wongs' Benevolent Association	80,000
Streethome Vancouver Foundation	150,000	Yarrow Intergenerational Society	60,000
Sunset Community Association	11,342	Yin Ping Benevolent Society of Canada	232,000
Support Network for Indigenous Women	10,000	YMCA Of Greater Vancouver	5,030
Supporting Women's Alternatives Network	34,110	YWCA Vancouver	29,000
TFL Technology for Living Society	20,000	Zhongshan Lung Jen Benevolent Society	160,000
The Aboriginal Front Door Society	180,000		
The Access Pro Bono Society of BC	17,000		
The Bloom Group Community	25,000		
			<u>\$28,314,301</u>

Association of Neighborhood Houses	\$ 449,926	Shannon Daycare Society	27,000
Atira Women's Resource Society	34,313	South Vancouver Family Place	12,209
Brant Villa Daycare Society	25,445	South Vancouver Neighbourhood	65,563
Britannia Community Centre Society	207,992	Strathcona Community Centre Association	46,915
Coalition of Chidcare Advocates	45,000	Sunset Childcare Society	27,000
Collingwood Neighbourhood Society	174,890	Sunset Community Association	89,999
Frog Hollow Neighbourhood House	54,000	The Vancouver Society of Children's Centres	528,000
Jericho Kids Club Child Care Society	1,500	Thunderbird Neighbourhood Association	6,301
Kitsilano Neighbourhood House	32,626	UrbanPromise Ministries	34,074
Kiwassa Neighbourhood Services	45,038	West End Community Centre	66,870
Little Mountain Neighbourhood House Society	57,213	Westcoast Family Centres Society	212,400
Marpole Oakridge Family Place Society	6,301	Westside Japanese Language Society	2,164
McGregor Child Care Society	38,573	YMCA Of Greater Vancouver	68,585
Mount Pleasant Childcare Society	20,000	YWCA Vancouver	132,116
Mount Pleasant Community	54,426		
Mt Pleasant Neighbourhood	123,387		
			<u>\$ 2,689,826</u>

Brightside Community Homes Foundation	5,500,000
CLT 0009 Community Society	13,703,599
First United Church Community	30,000
Hopehill Living in Community	233,000
YWCA Vancouver	4,000,000
	<u>4,000,000</u>
	<u>\$ 23,466,599</u>

221A Artist Run Centre Society	\$ 30,200	Hastings North Business Improvement Assoc	25,000
African Friendship Society	9,000	Hogan's Alley Society	6,300
Army, Navy and Air Force Veterans In Canada	5,000	Homelessness Services Association	70,121
Aunt Leah's Independent	15,200	Immigrant Services Society	20,000
Battered Women's Support Services	53,000	Kenyan Community in BC Society	26,200
BC Housing Management Commission	270,000	Kerrisdale Business Association	10,000
BC School Sports	10,625	Kerrisdale Oakridge Marpole Crime	5,000
BC Summer Swimming Association	7,500	Kitsilano - 4th Avenue Business Association	25,000
BC Wheelchair Sports Association	11,500	Kiwaasa Neighbourhood Services	30,000
BC Yukon Command The Royal Canadian	10,000	Last Man Stands Canada DEI Foundation	5,625
Better Environmentally Sound Transportation	43,778	Latincoover Cultural	5,500
Cambie Village Business Association	25,000	Leave Out Violence (LOVE), BC	20,000
Canada One Athletic Foundation	5,000	Lotus Light Charity Society	3,000
Canadian Dolphin Swim Club	12,250	Mabel League Women's Fastpitch	3,000
Canadian Int'l Dragon Boat Festival Society	11,713	Mah Society Of Canada	53,443
Cao, Shuo	320	MakeWay Charitable Society	22,500
Chau Luen Kon Sol Society of Vancouver	50,000	Marpole Business Association	10,000
Cheng Wing Yeong Tong Benevolent Society	112,500	Marpole Neighbourhood House	253,774
Chinatown Society Heritage Building	118,800	Mission Possible Compassionate	45,000
Chinese Benevolent Association	67,500	Mosaic - 3 Community	80,000
Chinese Community Policing Centre	10,000	Mount Pleasant Commercial	35,000
Chinese Nationalist League of Canada	40,500	Mt Pleasant Neighbourhood	65,000
CityHive Youth Engagement Society	108,915	Music BC Industry Association	90,000
Collingwood Business Improvement Assoc	10,000	Musqueam Indian Band	57,500
Collingwood Neighbourhood House Society	86,800	P.E.D.A.L/Our Community Bikes	50,143
Commercial Drive Business Society	25,000	Pacific Cinematheque	19,459
Community Impact Real Estate Society	100,000	Pacific Community Resources Society	20,000
Creative BC	315,000	Peernet Association of British	10,000
Davie Village Business Improvement Assoc	25,000	PICS Society	70,000
Disability Alliance BC Society	32,000	Point Grey Village Business	10,000
Downtown Eastside Neighbourhood Society	90,000	Potluck Cafe Society	1,000
Downtown Eastside SRO Collaborative Society	182,300	Powell Street Festival Society	3,000
Downtown Vancouver Business Improv. Assoc.	50,000	Quest Outreach Society	13,500
DUDES Club Society	123,000	Rainbow Refugee Society	45,000
Dunbar Community Centre Association	16,000	Red Fox Healthy Living Society	100,000
Dunbar Village Business Association	10,000	Robson Street Business Association	25,000
Eastside Arts Society	5,000	Salal Sexual Violence Support	20,000
Elizabeth Fry Society	2,000	Seniors First BC Society	35,000
Embers	327,000	Seniors Services Society of BC	30,000
Ethos Lab Educational Society	13,500	ShEvaesco Female Empowerment Association	20,000
Exchange Inner City Community	9,360	South Granville BIA	25,000
False Creek Canoe Society	1,875	South Granville Seniors Centre	1,000
False Creek Rowing Club	1,875	South Hill (Fraser Street)	10,000
Family Services Of Greater Vancouver	60,500	South Vancouver Family Place	9,200
First United Church Community	45,000	South Vancouver Neighbourhood	459,000
Flavours of Hope	40,000	Special Olympics BC Vancouver	875
Food Stash Foundation	50,000	Squamish Nation	25,000
Gallery Gachet Society	33,060	Still Moon Arts Society	38,915
Gastown Business Improvement Society	27,500	Strathcona Business Improvement	35,000
Golf Canada	5,625	Swahili Vision International	10,000
Good Night Out Vancouver	50,000	Tennis British Columbia	19,125
Great Lakes Networking Society	11,875	The Access Pro Bono Society of BC	45,000
Greater Vancouver Professional	30,000	The British Columbia Community	17,000
Hastings Community Association	8,000	The Downtown Eastside Women's Ctr Assoc.	38,570
Hastings Crossing BIA	70,000	The Kettle Friendship Society	40,000

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Interpretations available, phone 3-1-1

التفسيرات متاحة إتصل بـ ٣١١

敬電以得到傳譯服務

敬電提供傳譯服務

برای ترجمه و توضیح به فارسی با شماره 3-1-1 تماس بگیرید

Services d'interprétation disponibles, composez le 3-1-1

通訳をご利用いただけます、3-1-1 にお電話ください

통역이 필요하시면 3-1-1 으로 전화주세요

Interpretações são disponíveis se você ligar para o telefone 3-1-1

ਵਿਆਖਿਆ ਸੇਵਾਵਾਂ ਉਪਲਬਧ ਹਨ, 3-1-1 ਨੂੰ ਕਾਲ ਕਰੋ

Hay servicios disponibles de intérprete, llame al 3-1-1

Tulong para sa interpretasyon, tumawag sa 3-1-1

Có phiên dịch viên, hãy gọi 3-1-1

For More Information

VISIT
vancouver.ca

PHONE
3-1-1

OUTSIDE VANCOUVER
604-873-7000

The City of Vancouver acknowledges that it is situated on the unceded traditional territories of the xʷməθkʷəyəm (Musqueam), Skwxwú7mesh (Squamish), and səliłwətał (Tsleil-Waututh) Nations.

