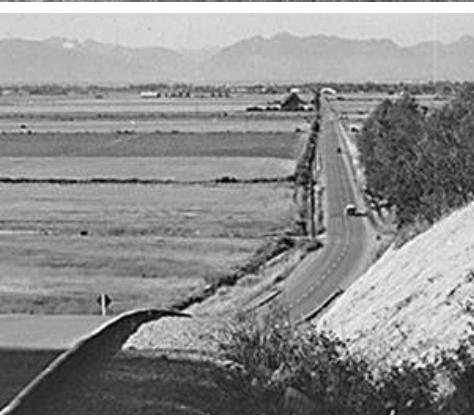
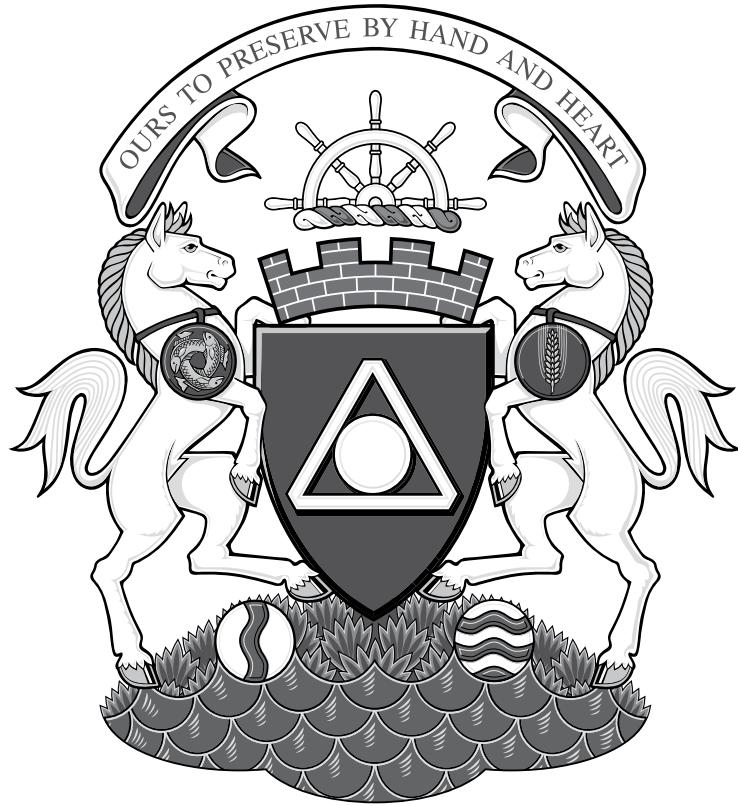


**Delta**

# 2018 ANNUAL REPORT

## CITY OF DELTA





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"During my time as Mayor, I have watched Delta grow, its rich culture diversify, and its three communities reshape and mature. Yet Delta remains foremost a safe place for families, children and seniors; a place with friendly community spirit; and a place of breath-taking scenery. It is a place that inspires us to embrace change while protecting all that makes Delta unique.

Together, we make a strong community, and it is a community of which we can all be proud".

— Mayor Lois E. Jackson

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## MAYOR'S MESSAGE

After all these years on Delta Council, I have to admit there are few years that were as significant as 2017. By all accounts it was a landmark year in Delta. After 138 years as a Corporation, we have finally been reclassified as a City. This new designation clarifies Delta's identity as a local government and is a more appropriate reflection of Delta as a progressive, vibrant and prosperous community.

To maintain this prosperity, we spent the year focused on providing core deliverables through a pay-as-you-go funding model. Delta was \$58 million in debt when I was first elected as Mayor. I am proud to announce that after 18 years of no new borrowing, Delta will be debt-free in early 2018. At the same time, we have continued to build significant infrastructure and community assets, capitalizing on federal and provincial grants to spread our tax dollars further. Since 2009, Delta has been successful in obtaining grant funding of more than \$50 million for 22 capital projects, with a construction value of over \$82 million.

This year, we also celebrated Canada's 150th anniversary of Confederation. It truly was a year to honour our past, take pride in our diversity and collective strength, and look forward to the opportunities and challenges ahead. Leading up to the Canada 150 celebrations, the provincial and federal governments provided funding to promote Canada's heritage. Delta used some of these funds to restore the historic municipal hall building in Ladner Village into a multi-use public building. We also relocated the Delta Museum to new premises at the old Courthouse building next to municipal hall. This new museum will look very different and engage people in very different ways than the traditional museums we are used to.

One of the year's more ambitious projects is the construction of a new Fire Hall, Emergency Operations Centre and Training Facility at Boundary Bay Airport. This post-disaster, multi-use facility will be a critical base for Delta's emergency operations following a major disaster and other emergency events, and will ensure the highest level of public safety for the Delta community. We expect that it will be fully operational in fall 2019.

I am especially pleased that the new REACH Child and Youth Development Society facility in the heart of Ladner is now officially completed and has opened its doors to the public. This much-needed facility provides critical services to children and youth with special needs. The Ladner-Tsawwassen Kinsmen have gone above and beyond in their efforts to fundraise for the centre. This project has been near and dear to my heart and I am honoured to be the namesake of The Lois E. Jackson Kinsmen Centre for Children.

We have done so much over the past year and we have much to be grateful for. It has been a year of reflection and action, and as I look back now, I am very pleased with our accomplishments. Delta is in an extremely stable financial state and yet we have not reduced service levels. We continue to deliver projects that are not only necessary, but that maintain the high standards we have come to expect in our community.

And as much as I'm proud of our successes, I am also excited about our future. We have much to be proud of as a Country, a City and as Canadians. As Mayor and Councillors, we take our position on Delta Council very seriously and continually strive to balance the challenges of growth with the desire to maintain our identity and quality of life. While our history is rich and must be cherished, our future is also bright and I look forward to seeing all that 2018 brings.

Yours respectfully,

Lois E. Jackson  
Mayor

# CITY MANAGER'S REPORT

The City of Delta's 2018 Annual Report meets the strict reporting requirements to which all municipalities in British Columbia must adhere. This report fulfills these requirements through a precise and transparent representation of Delta's 2017 financial records.

The leadership of Mayor Lois E. Jackson and Delta Council has enabled Delta staff to continue our steadfast commitment to developing Delta's economy, improving infrastructure, and expanding our community services without any new borrowing. Through grant funding opportunities and our excellent relationship with senior levels of government, we have been able to grow and strengthen our community while maintaining a healthy financial reserve. Throughout this Annual Report, you will find examples of our achievements, completed projects, and implemented initiatives, all of which were conducted under the banner of fiscal responsibility.

This level of transparency paves the way for further success and helps maintain the confidence of our residents – we welcome and encourage open dialogue with Delta residents. By hearing your concerns and issues of interest, we remain accountable to the people of Delta and prioritize the most important issues for the community. This dialogue can occur in a multitude of forms, whether it is through our social media outlets, our Talk to Delta online forums, email, public open houses, or over the phone; we are available to listen.

The 2018 Annual Report acknowledges and commends the tireless work of Delta's staff. All the Departmental Achievements cited within these pages do not happen without their resilience and dedication, so it is appropriate that they be congratulated for their incredible effort. Additional thanks goes to department directors, management staff, CUPE Local 454, Firefighters IAFF 1763, Delta Police, the Delta Police Union and police civilian members. All of these groups and individuals working together under the leadership of Mayor Lois E. Jackson and Delta Council resulted in the excellent performance seen throughout 2017.

It is our privilege to serve the citizens of Delta; without your continued engagement and involvement in many important issues, our efforts would be significantly less meaningful.

Sincerely,

Office of the City Manager



# DELTA CITY COUNCIL



**Left to right, back row** Councillor Ian L. Paton, Councillor Heather King, Councillor Robert Campbell, Councillor Bruce McDonald

**Left to right, front row** Councillor Sylvia Bishop, Mayor Lois E. Jackson, Councillor Jeannie Kanakos

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“I have seen each of Delta’s three communities – Ladner, North Delta and Tsawwassen – evolve in their own ways from farming and fishing villages into vibrant and diverse communities that, together, make Delta a safe and family-friendly place to live. We value our history and rich heritage while also welcoming the growth and energy that comes from economic innovation.”

— Mayor Lois E. Jackson



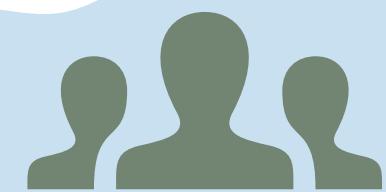
Vancouver International Airport (YVR)

Downtown Vancouver

26 km

Richmond

Strait  
of  
Georgia



Population  
~100,000  
Residents

Tilbury/Nordel

industrial area  
(~800 hectares  
/~1,977 acres)

Fraser River



8,465 hectares  
(20,917 acres)  
of active farmland

Ladner



Delta  
City  
Hall

Musqueam  
First Nation  
No.4

Tsawwassen  
First Nation

Total Land Area  
18,000 hectares  
(44,479 acres)



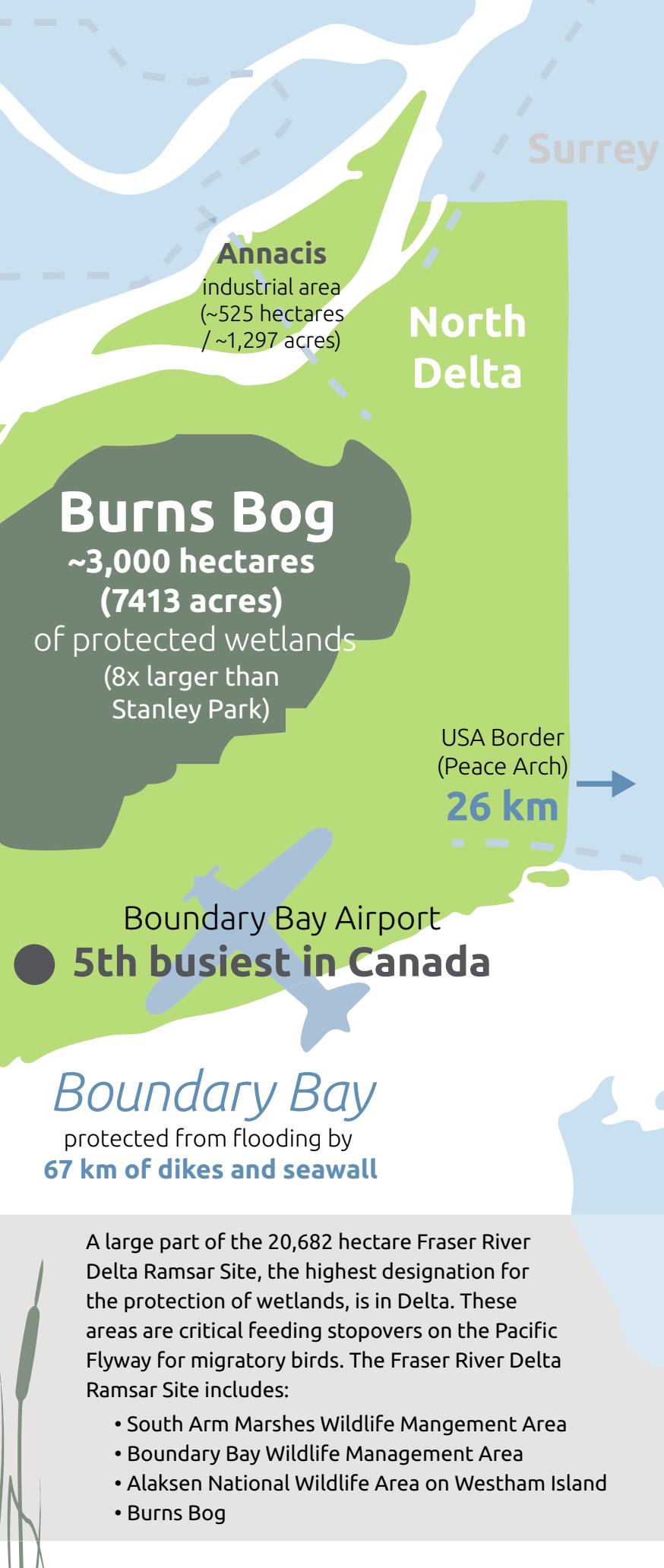
Roberts Bank  
Terminal

largest container  
terminal in Canada  
+ largest coal port on  
West Coast N. America

Tsawwassen

USA Border  
(Point Roberts)

Tsawwassen  
Ferry Terminal



# About Delta

• Incorporated 1879 •

## North Delta

North Delta is a bustling community full of businesses, shops, restaurants, arts and culture. In the midst of the bustle is the Delta Nature Reserve and Burns Bog, the largest raised bog in North America. With fantastic sport parks, recreation centres, and Delta's biggest park, Watershed Park, North Delta is a key recreational destination.

## Ladner

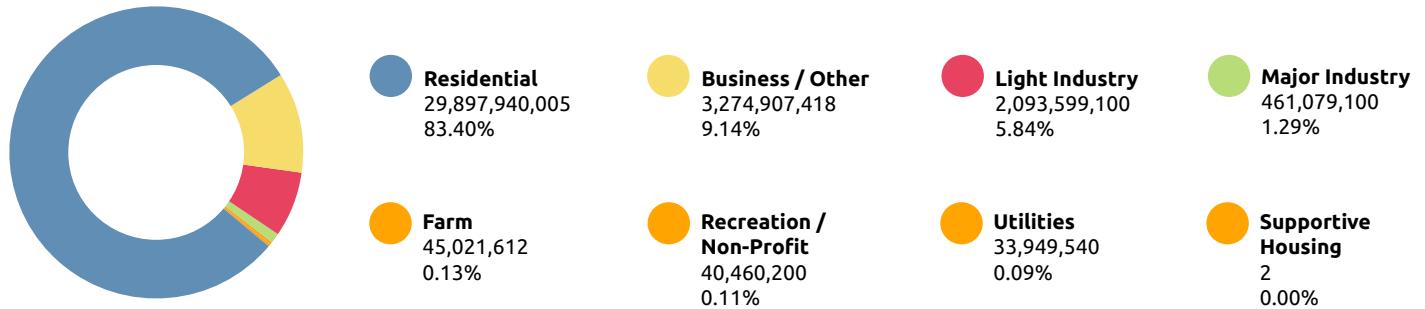
Ladner is a heritage fishing village situated next to the Fraser River. It is home to the civic precinct, including Delta City Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside farmstands. Historic buildings, such as Harris Barn on Arthur Drive, line Ladner's roads, and it is a popular destination for bird lovers due in part to the George C. Reifel Bird Sanctuary.

## Tsawwassen

A beachside town located next to the US/Canada border and BC Ferries terminal, Tsawwassen is a tourist destination and a beach paradise for locals. The town features natural spaces, including Boundary Bay Regional Park and Fred Gingell Park, and many recreational opportunities, including golfing and water sports. It offers a mix of housing and businesses, as well as a central shopping corridor with local boutiques and more.

# DELTA IN NUMBERS

Delta's Assessed Value for the Year 2017 (in \$)

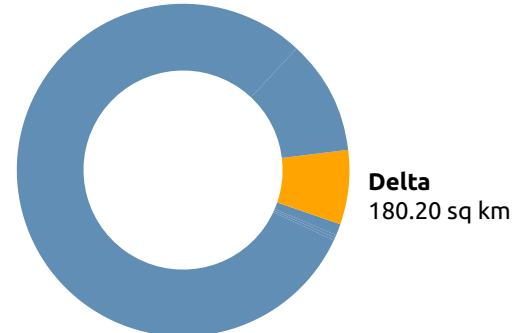


Total Assessed Value & Municipality Comparison for the year 2017

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	378,524,111,681
Surrey	131,773,227,139
Burnaby	93,785,973,614
Richmond	89,584,042,891
West Vancouver	52,105,047,359
Coquitlam	45,985,575,931
District of North Vancouver	44,309,250,026
Langley Township	36,324,461,790
<b>Delta</b>	<b>35,846,956,977</b>
City of North Vancouver	21,346,574,714
Maple Ridge	19,333,243,143
New Westminster	18,764,673,645
Port Coquitlam	15,932,779,104
Port Moody	11,010,866,113
White Rock	8,745,419,669
Langley City	5,872,558,074
Pitt Meadows	4,541,369,459
Bowen Island	2,066,878,088
Anmore	1,311,042,500
Lions Bay	922,809,910
Belcarra	599,792,700

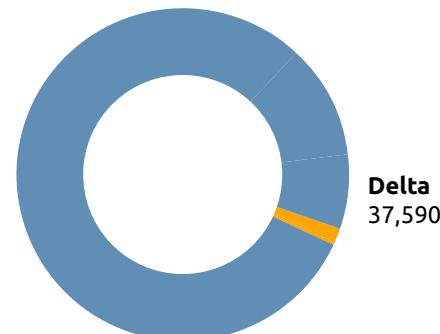
Land Area – Square Kilometre

Remainder of Greater Vancouver Regional District 2,882.68 sq km



2016 Number of Dwellings

Remainder of Greater Vancouver Regional District 1,027,613



## Population Growth 2016 – 2011

	2016	2011	% Growth
<b>Total</b>	<b>102,238</b>	<b>99,863</b>	<b>2.4%</b>



# 2017 DEPARTMENTAL OBJECTIVES

## Office of the City Manager

### Objectives

- » Ensure Council direction is carried out
- » Provide top quality, fiscally responsible services to Delta residents and businesses

### Measuring Objectives

- » Complete all Council motions, directives and resolutions in a timely manner
- » Oversee department responsibilities: annual budget, financial plan, management of capital projects, assets and services, fulfillment of employer requirements as related to Delta staff

## Human Resources

### Objectives

- » Fulfill employer's strategic objectives

### Measuring Objectives

- » Manage policies, recruitment, employee training and professional development, labour relations, claims management, and occupational health and safety

## Corporate Services

### Objectives

- » Provide corporate services to Council, staff and residents

### Measuring Objectives

- » Coordinate initiatives guided by Council direction, and provide high level of service to staff and residents

## Corporate Services: Legal Services

### Objectives

- » Provide Council and staff with timely, accurate and practical legal advice
- » Protect Delta's interests and identify, minimize and manage risk in a cost-effective manner

### Measuring Objectives

- » Provide cost-effective legal advice, gather lease payments and revenue, ensure claims are limited and resolved efficiently
- » Oversee a program of risk control measures through policies, procedures and risk-financing arrangements

## Corporate Services: Climate Action & Environment

### Objectives

- » Coordinate and implement corporate and community climate action and environment measures to reduce Delta's carbon footprint and protect our environment
- » Protect eco-system services through education, bylaw enforcement and development

### Measuring Objectives

- » Reduce levels of corporate greenhouse gases, resolve complaints, respond to spill accidents, organize and attend education and outreach events, review building permits and development proposals

## Property Use & Compliance

### Objectives

- » Provide proactive and reactive property use compliance through public awareness, enforcement, registration and inspections

### Measuring Objectives

- » Enforce Delta's bylaws, both proactively and in response to calls for service, manage the Secondary Suite Program, issue Soil Deposit and Removal permits, and administer business licencing

## Office of the City Clerk

### Objectives

- » Provide administrative and support services to facilitate the democratic decision-making process

### Measuring Objectives

- » Coordinate Council and committee meetings, process bylaws, agreements, correspondence, and information requests and oversee the election process

## Community Planning & Development

### Objectives

- » Support Council to establish vision, policies and plans for future growth and development
- » Provide the public timely and efficient services for all forms of applications, permits, inquiries and concerns
- » Deliver the Capital Building Program efficiently, economically and within budget and on schedule

## Measuring Objectives

- » Prepare and adhere to the Official Community Plan
- » Coordinate applications, zonings, permits, land use issues, building and permit inspections, and technical queries in a timely manner
- » Deliver facilities in compliance with BC Building Code, and ensure clients' needs are met under the direction of the Major Civic Buildings Committee

## Engineering

### Objectives

- » Administer sustainable planning and management of corporate infrastructure through replacement, renewal and maintenance programs
- » Ensure efficient and effective delivery of services to Delta residents and businesses through annual work plans

### Measuring Objectives

- » Receive community feedback
- » Complete annual work plans

## Finance

### Objectives

- » Develop and implement strategic plans consistent with corporate goals
- » Comply with all legislative requirements

### Measuring Objectives

- » Develop and oversee the five-year financial plan through the business plan workshop and budget process
- » Prepare annual audited financial statements
- » Meet statutory requirements for payroll, purchasing, value added taxes and PSAB financial reporting

## Parks, Recreation & Culture

### Objectives

- » Create a vibrant, healthy and engaged community through people, parks and programs
- » Deliver introductory programs; as well as recreational, community, arts and culture, and seniors services, in an effective, efficient and affordable manner
- » Maintain and operate corporate buildings and facilities with a high standard of care and safety
- » Facilitate higher level pursuits by working closely with community groups, clubs and other community service providers

### Measuring Objectives

- » Ensure programming delivered to the community is safe, enjoyable, affordable, and promotes healthy living
- » Ensure civic buildings remain in good condition and operate efficiently

## Fire & Emergency Services

### Objectives

- » Maintain the highest level of fire protection and emergency services to the community in accordance with governing legislation
- » Plan for future issues, examine needs to enhance emergency response and preparedness

## Measuring Objectives

- » Maintain high quality emergency service levels through education, including first responder pre-hospital care training and BCIT Succession Planning Program
- » Enhance emergency preparedness in Delta

## Fire & Emergency Services: Emergency Management Office

### Objectives

- » Build corporate and community resiliency to both natural and man-made disasters; through collaborative multi-departmental cooperation

### Measuring Objectives

- » Save lives and reduce suffering
- » Protect critical infrastructure and property
- » Uphold/maintain environmental integrity, and
- » Reduce social and economic losses

## Delta Police

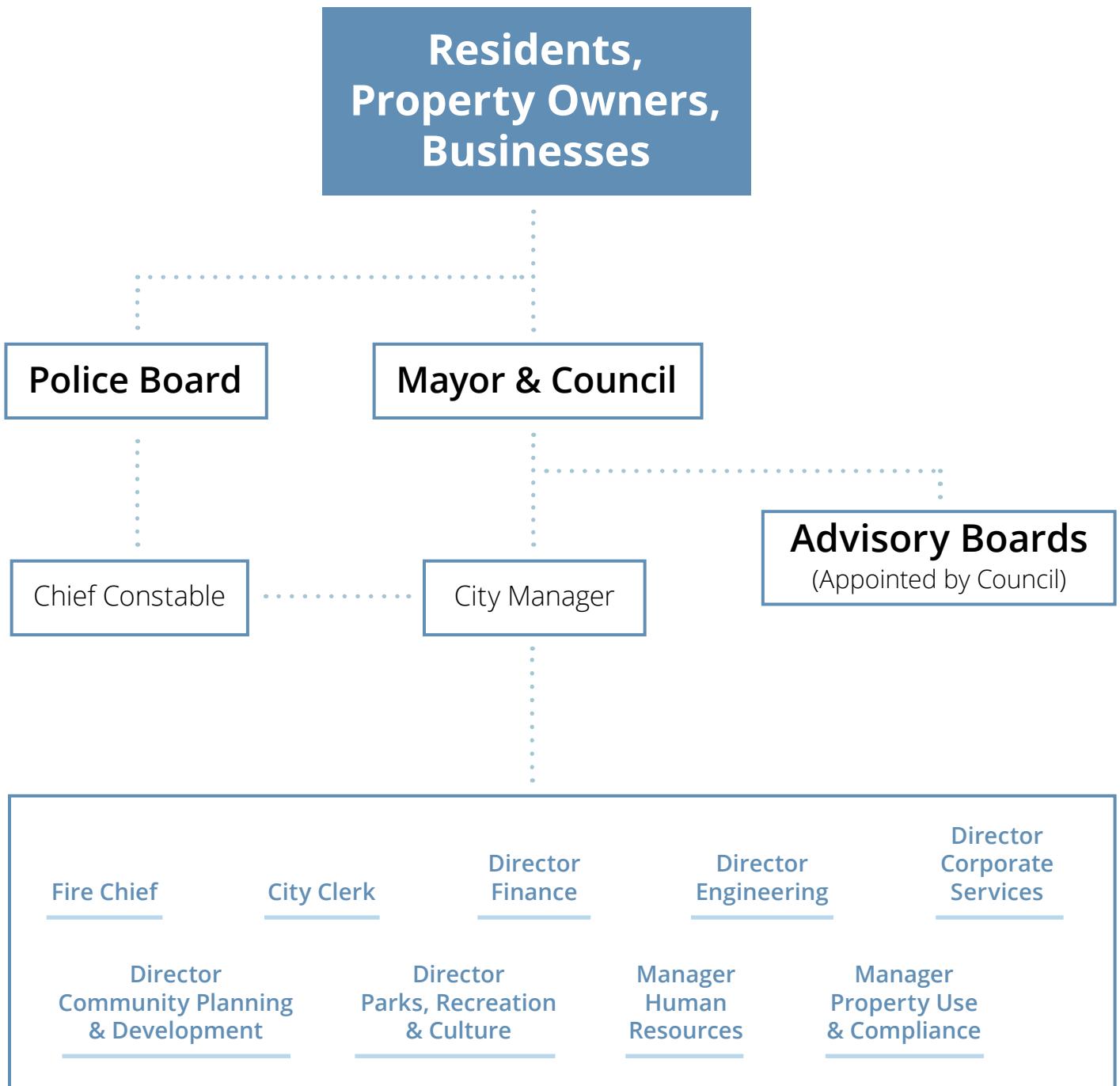
### Objectives

- » Target high-risk activity, prepare community for critical incidents, adapt to our developing and diverse communities, enhance partnerships and services for all vulnerable sectors

### Measuring Objectives

- » Develop accountable, timely and measurable action items associated with our strategic objectives

# ORGANIZATIONAL STRUCTURE



# DEPARTMENT OVERVIEWS



# OFFICE OF THE CITY MANAGER



## WHO WE ARE

The Office of the City Manager provides leadership, corporate overview and coordinates with management and staff to assist departments in meeting their responsibilities. The City Manager ensures that all departments utilize effective, efficient management principles, and challenges each department to strive for optimal performance.

I am fortunate to have the opportunity to interact with staff from all different levels of the organization and work together to achieve common goals for Delta. As a Delta resident, I feel proud of what city staff does to make Delta a better community, and I get to see it all happen from the Office of the City Manager.

**Patricia Santos**

*Administrative Secretary to the City Manager*



## WHAT WE DO

The Office of the City Manager is responsible to Council for the efficient management of the municipal workforce, and for ensuring Council's direction and policies are carried out. The City Manager represents Delta's interests on region-wide issues at Metro Vancouver's Regional Administrators Advisory Council (RAAC), and provides leadership to the City of Delta, overseeing the following areas and departments:

- » Office of the City Clerk
- » Community Planning & Development
- » Engineering
- » Finance
- » Fire & Emergency Services
- » Corporate Services
- » Human Resources
- » Legal Services
- » Parks, Recreation & Culture
- » Property Use & Compliance

Delta Police coordinates with the City Manager on service and administrative issues, including budgeting, priority-setting and business planning.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Oversaw the reclassification of Delta from a Corporation to a City
- » Chaired the Major Civic Buildings Committee, leading key projects including:
  - » Historic Municipal Hall Restoration, Fire Hall No. 4 and Delta Emergency Operations and Training Centre, North Delta Arts Centre, Delta Cultural Centre, Lois E. Jackson Kinsmen Centre for Children (REACH), Delta Police Department Annex, and North Delta Recreation Centre Arena Slab
- » Oversaw the coordination of the Mayor's Economic Business Breakfast in North Delta that included over 150 attendees from the local business and development community
- » Facilitated delegation to Ottawa in April to raise the profile of key issues including cannabis regulation, local channel dredging, marine emergency response capability in Delta, Burns Bog litigation, and the George Massey Tunnel Replacement Project
- » Successful Emergency Response Exercise MATCH BOX
- » Led negotiations and achieved a Five-Year Collective Agreement with CUPE Local 454

## WHAT WE'RE PROUD OF

### The Last 20 Years

Over the last 20 years, the Office of the City Manager has provided leadership to staff on several important projects and initiatives, as directed by Mayor and Council.

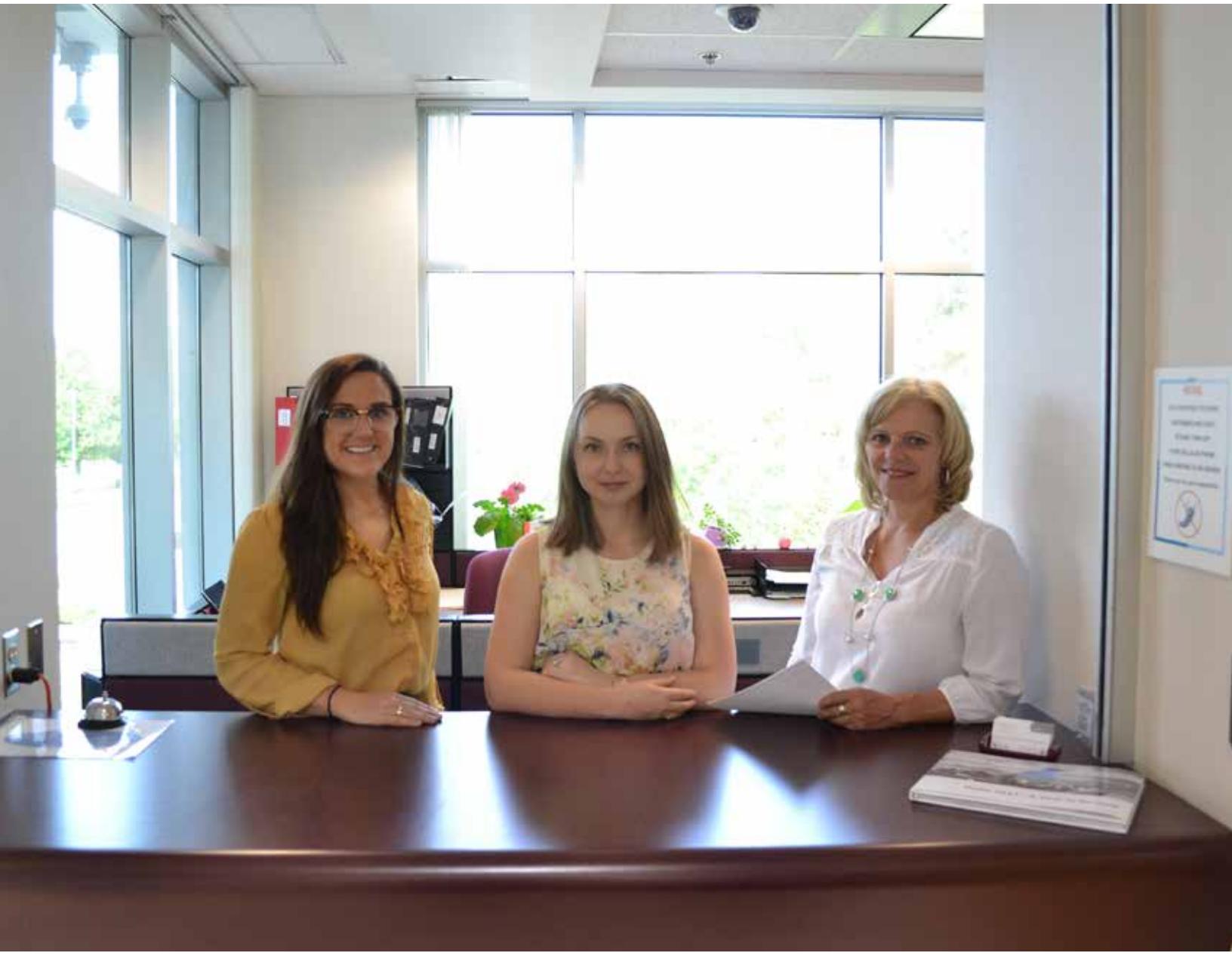
In terms of economic development, the Office of the City Manager has led several initiatives to promote growth in our community. Ensuring that Delta is "Open For Business" has brought in a variety of projects/developments, like the construction of the first high rise in Delta. The Southlands development, the Boundary Bay Airport Industrial Park, and the Saving Our Industrial Lands initiative are all major successes for Delta. The Office of the City Manager has also been at the forefront of other major land acquisition deals, most notably the 3,000 plus hectares of Burns Bog lands, which has enabled Delta to increase protection measures for that area.

We have also helped increase public safety in our community with the prioritization of emergency preparedness and response. This includes equipment upgrades and better training for our First Responders with the Emergency Medical Response program. Delta has also invested in adapting to Climate Change through dike enhancements.

Other major successes include receiving \$80 million in federal and provincial grants for infrastructure projects since 2009 and most recently, reclassifying Delta from a Corporation to a City.



# HUMAN RESOURCES



## WHO WE ARE

Human Resources Department is responsible for providing human resource services to Delta's staff, Mayor and Council.

Human Resources is responsible for taking the lead on strategies, objectives, and practices that will ensure a respectful, high performance culture that emphasizes employee empowerment, quality, productivity, and goal attainment. I have the privilege to help promote a positive, diverse, and inclusive workplace that supports our community.

**Samantha Pillay**  
*Manager, Human Resources*



## WHAT WE DO

Human Resources guides and manages the overall provision of human resources services, policies, and programs for the City of Delta.

We also provide support to the organization and across all business units in areas such as recruitment, staff development, occupational health and safety and compensation.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Reduced sick leave usage and costs through Attendance, Management and Support Program, while maintaining lower than the regional average sick leave statistics for inside & outside workers
- » Completed the WorkSafeBC recertification COR Audit successfully with 85% from an external auditor generating a rebate of approximately \$134,000 for 2017
- » Extended Online Recruitment Tool (HireDesk) for Fire recruitment applicants/candidates
- » Finalized in-house leadership program to prepare employees for succession opportunities – 23 graduates of Vancouver Community College leadership certificate
- » Finalized CUPE Collective Agreement review and updated with cooperation from CUPE Local 454
- » Updated and improved the accident/incident reporting and investigation process for Delta Fire & Emergency Services
  - » Streamlined the reporting process and reports
  - » Assisting employees safely back to work through early intervention
- » Offered 18 courses for health and safety training, including first aid to staff to raise awareness and education on health and safety
- » Reduction of approximately 30% in wage loss on WorkSafeBC claims for regular full-time and regular part-time staff compared to 2016. A savings of 2,255 hours by assisting employees safely back to work through early intervention
- » Posted and filled 175 positions and auxiliary assignments
- » Participated in fifth annual Delta Trades & Technical Career Fair; organized a recruitment and information booth at the evening job fair

## WHAT WE'RE PROUD OF

### The Last 20 Years

Human Resources has successfully negotiated Collective Agreements without strike action for the last 9 years. The current Collective Agreements expire for CUPE on December 31, 2020; and for IAFF and DPA on December 31, 2019.

A new Attendance Management and Support Program (AMP) was introduced in 2009 to support managers and supervisors in effectively dealing with employees who have excessive sick leave and to assist employees to attend work regularly. An updated AMP policy and supportive guidelines will be introduced to staff in 2018.

The City of Delta achieved the Certificate of Recognition (COR) in 2014 and has maintained COR every year. COR recognizes and rewards employers who go beyond the legal requirements for health and safety by taking a best practices approach to implementing and maintaining a health and safety program. Delta continues to participate in COR by conducting annual audits of the health and safety program. Since 2014, Delta has received approximately \$455,000 in rebates from WorkSafeBC for participating in the COR program. Delta has reinvested the rebates in staff health and safety programs.

Since 2014, Delta implemented new hiring criteria for Delta Fire Department, which requires applicants to possess an Emergency Medical Responders (EMR) Licence. With the EMR Licence, Delta's employees are the highest trained in medical response in the Province of BC.



# CORPORATE SERVICES



## WHO WE ARE

The Corporate Services Department comprises five separate but inter-related sections: Corporate Policy; Communications; Legal Services; Social Planning; and Climate Action & Environment.

Being the Social Planner for Delta brings challenges and joy! I work with issues affecting residents in the areas of mental and physical health, childcare, housing, food security, accessibility, poverty, age-related issues and more. Social Planning supports agencies, government ministries and city departments that provide these services for Delta residents.

**Gillian McLeod**  
*Corporate Social Planner*



## WHAT WE DO

Corporate Policy oversees corporate initiatives and intergovernmental projects and programs. We coordinate Delta's business planning services and bylaw development, organize municipal representation and policy briefings for UBCM and FCM; meetings with Tsawwassen First Nation, and Federal and Provincial Ministers; and assist with implementation of economic development incentives and promotion of tourism services in coordination with the Delta Chamber of Commerce, Tourism Delta, Ladner Business Association, and the Tsawwassen Business Improvement Association. We also coordinate infrastructure grant applications and oversee development activities at Boundary Bay Airport, and act as external liaisons to various government agencies, crown corporations and community service providers, including Port of Vancouver, Metro Vancouver and Fraser Valley Regional Library.

Delta's Corporate Social Planner is responsible for implementing Delta's social plan, including targeted initiatives related to housing, addiction services, seniors, youth and mental health.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Created Delta's first Social Action Plan
- » Established Delta's first Library Plan
- » Assisted with opening Delta's first women's shelter and extreme weather shelter
- » Library & Archives Project – Boundary Bay Airport
- » Updated Development Cost Charges Bylaw
- » Emergency Management Support: Exercise Ground Truth, Exercise Match Box, ShakeOut, Everbridge Roll-Out, EOC Training Plan, Public Presentations
- » Representation on YVR Aeronautical Noise Management Committee, Metro Vancouver Technical Advisory Committee for Aboriginal Relations
- » Career Fair 2017 – 3,500 attendees
- » New Business Licence Bylaw
- » Cannabis legalization and regulation – policy and bylaw amendments
- » Mayor's Economic Business Breakfast 2017
- » North Delta Open House
- » Liaison with Port of Vancouver
- » Ottawa delegation
- » UBCM resolutions
- » Increased online engagements from the previous year:
  - » Twitter – 14% increase in followers, 5% increase in likes
  - » Facebook – 25% increase in followers, 27% increase in shares
  - » Instagram – 53% increase in followers, 11,997 likes and 194 comments
- » Worked with Information Services to launch the TalkDelta Application

## WHAT WE'RE PROUD OF

### The Last 20 Years

Over the past 20 years, Corporate Services has been involved with many important projects, programs, and initiatives that have been undertaken by the City of Delta, including the reclassification and renaming of Delta from a Corporation to a City. From enhancing communication and liaising with the Vancouver Fraser Port Authority and establishing servicing agreements with Tsawwassen First Nation, to creating the Social Planner position and developing the new Delta Community Animal Shelter, Corporate Services is constantly working to enrich the relationship Delta has with residents and businesses in the region.

Delta has sought to connect with residents and businesses in other ways, through the Delta Trades and Technical Career Fair, Economic Breakfasts, and Open Houses.

Corporate Services works with senior government on community issues like the South Fraser Perimeter Road, high voltage transmission lines in Tsawwassen, local channel dredging, aircraft noise, the George Massey Tunnel Replacement Project, Point Roberts Radio Towers, and water lot leases. Corporate Services helped procure more than \$80 million from federal and provincial grants to go towards projects and initiatives in Delta.

Working with the Air Cadets, Corporate Services also helped to transform the Boundary Bay Airport through the Boundary Bay Airport Cenotaph and Air Cadet Commemorative Pathway.



# CORPORATE SERVICES: LEGAL SERVICES



## WHO WE ARE

The Legal Services Division provides responsive, cost-effective legal advice and risk management services to Council and staff. We also manage municipal property and provide support services to other departments regarding land issues.

My role allows me the opportunity to collaborate on an array of matters not only with the different departments but often with other levels of government and the private sector to find a creative and mutually-effective resolution, both for our respective goals and our desire to provide better service to the public.

**Samien Safaei**  
*Lands Solicitor*



## WHAT WE DO

Legal Services provides advice to Council, Directors and staff on a broad range of issues affecting Delta. This involves reviewing and drafting selected contracts and agreements, coordinating and supervising the provision of legal services by outside law firms, attending mediations of claims, assisting in bylaw enforcement matters, drafting land development documents, and providing seminars to staff.

Risk Management involves identifying risks and developing and implementing decisions to reduce the impact of risk on assets and objectives of Delta. This is done through a program of risk control measures, including policies and procedures, and risk financing arrangements (i.e. insurance and indemnities) designed to achieve levels of risk acceptable to Council.

Land Management involves the acquisition, disposition and management of land for the municipality. We negotiate and draft rights-of-way for municipal services, and negotiate, draft and manage leases and licences of municipal property.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

#### Lawsuits & Claims

- » Oversaw settlement of 4 lawsuits
- » Successfully defended 3 lawsuits
- » Closed 72 claims

#### Lands

- » Acquired 2 properties and sold 2 on behalf of Delta
- » Renewed 22 leases and licences – Legal Services negotiated some and assisted Parks, Recreation & Culture regarding others
- » Drafted Memorandum of Understanding, Contract of Purchase and Sale, Easements, Statutory Right of Ways and Covenants regarding Delta Gardens and attended to Closing
- » Negotiated sale to BC Rail of 41B Street lot and registration of new Statutory Right of Ways
- » Concluded negotiation of Easement and Licence for Cranwest on Progress Way
- » Concluded negotiation of Licence for Freedom Mobile

#### Insurance

- » Secured \$235,600 in ICBC refunds for reducing Delta's fleet vehicle claims

#### Legal Advice

- » Provided professional advice regarding:
  - » Regulation of non-medical marihuana production facilities
  - » Prosecution and collection of legal costs from an illegal marihuana dispensary
- » Assumed responsibility for preparation and registration of Development Documents

## WHAT WE'RE PROUD OF

### The Last 20 Years

Since being established in 2002, the Legal Services Department has provided responsive, cost-effective legal advice and risk management services to Council and staff. We also managed municipal property; draft development documents and provide support services to other departments regarding land issues.

Legal Services provided advice to the Mayor and City Manager in negotiating the acquisition of Burns Bog. This resulted in 2,039 ha (5,038 ac) being transferred into public ownership, of which 1,152 ha (2,847 ac) are owned by Delta and Metro Vancouver.

We have also taken responsibility for the preparation and registration of most development documents. This should reduce the time it takes to process development applications.



# CORPORATE SERVICES: CLIMATE ACTION & ENVIRONMENT



## WHO WE ARE

Climate Action and Environment ensures that the environmental values of the municipality are enhanced and protected through environmental management, education, enforcement, bylaw development, building and development plan reviews, environmental assessments, complaint investigation, and spill/incident response.

The natural world is dynamic: at times very resilient, often surprising people with its tenacity, but also times fragile, with the results of damage difficult to reverse. It is a challenge and an opportunity for CA&E staff to engage with people to bring awareness and foster love for the environment.

**Kevin Li**  
*Environmental Officer*



## WHAT WE DO

Climate Action and Environment coordinates the implementation of Delta's Climate Change Initiative and chairs the Climate Change Working Group. We organize environmental reviews of Delta's capital works and regular operations, to ensure we are doing our best to reduce Delta's carbon footprint and protect our environment. We represent Delta's interest on internal and external committees, and environmental review boards and panels. We conduct and participate in environmental assessments and investigate a wide variety of environmental issues as directed by Council. We investigate complaints regarding spills, odours, pest problems, industrial noise and contaminated site issues, and deliver seasonal programs such as mosquito control. Climate Action and Environment does its best to make sure the public and staff are informed on environmental actions and initiatives through education and outreach.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

#### Outreach and Education

- » Completed over 33 Environmental Business Inspections of various industries and businesses for compliance with Delta's environmental bylaws
- » Hosted a pesticide drop-off program, coordinated the inventory and control of invasive plants in Delta, and continued support of mason bee boxes
- » Ran annual Earth Week Photo Contest and coordinated restoration plantings for the Watershed Fish Release
- » Delivered Cool It! Program with 10 elementary school workshops
- » Responded to 93 rodent and rat complaints with informational letters being sent to neighbourhoods

#### Environmental Management

- » Completed North Delta Ravines Integrated Stormwater Management Program Adaptive Management Framework
- » Completed water chemistry monitoring programs focused on agriculture drainage and irrigation water quality. Over 80 samples taken and analyzed
- » Continued sand dune ecosystem restoration work at the Gunn property in Boundary Bay; continued Delta Fisheries Assessment; and Cougar Creek Restoration Work funded by the Environmental Damages Fund
- » Awarded \$40,000 from Environment and Climate Change Canada in support of the developing Birds and Biodiversity Conservation Strategy
- » Coordination of pest management services for mosquitoes
- » Environmental Research Analyst-Burns Bog position added to department. Focused on the restoration and monitoring of Burns Bog hydrology and providing comment on environmental reviews and assessments related to Burns Bog
- » Coordination and participation on Vancouver Landfill Technical Liaison Committee
- » Review of and reporting on Enviro-Smart air quality permit application and composting facility licence amendment application

#### Environmental Assessments

- » Continued reporting to Council and review of information pertaining to the Environmental Assessment of various large development and infrastructure projects
- » Continue to support the Delta Farmers' Institute Fraser River Salinity Monitoring Project
- » Continue to support the Engineering Department in environmental permitting and report review; continued review of Streamside Protection and Enhancement Area development permits for Community Planning and Development Departments

#### Climate Change

- » Achieved Carbon Neutrality
- » Emission reduction of 21% from 2007 levels
- » Participation in federal grant application with Metro Vancouver related to electric vehicle charging infrastructure
- » Burns Bog carbon credit project

## WHAT WE'RE PROUD OF

### The Last 20 Years

Since its inception in 2008, the Office of Climate Action and Environment (CA&E) has helped pave the way towards making Delta responsible for protecting the environment in our municipality, while also establishing projects and initiatives to promote sustainability. On top of participating in provincial and federal environmental assessments to achieve environmental benefits, CA&E also created the 2007 Climate Change Initiative, a program of 9 individual action plans that provides a working framework that enables Delta to be proactive in limiting the impacts of climate change. The result included projects like the Environmental Business Inspection Program, which has garnered a positive outcome since being created in 2013. Subsequent action included the designation of 20,682 hectares of land as Ramsar Wetland of International Significance, the highest designation for the protection of wetlands.

CA&E also created the Community Energy and Emission plan to guide Delta's priorities and efforts with respect to energy consumption. The goal of this plan is to help reduce energy costs, limit reliance on fossil fuels, create local economic development opportunities in energy efficiency and green energy, and support community goals for creating a sustainable community.



# PROPERTY USE & COMPLIANCE



## WHO WE ARE

The Property Use and Compliance Division reports directly to the City Manager and is responsible for the enforcement of bylaws, business licencing, issuing occupancy permits for secondary suites, issuing agricultural soil deposit permits, the summer Parks Patrol Program, operation of the Delta Community Animal Shelter, and the enforcement of Animal Control licencing and regulations.

Attitudes in animal sheltering have changed since I started 20 years ago with the expectation now that shelter animals receive the highest level of care. It is a challenging, yet rewarding career which requires a science-based community approach with professionals working together to achieve high welfare standards for those animals which need our help.

**Ryan Voutilainen**  
*Animal Shelter Manager*



## WHAT WE DO

The Bylaw Enforcement Section initiates investigations and responds to citizen complaints in order to promote the orderly use of land, the registration and enforcement of Delta's Secondary Suite Program, as well as the issuing and enforcement of agricultural soil deposits and business licencing. In addition, we provide community outreach and education for our programs. We also provide proactive enforcement of business licences through our annual verification inspections.

The Delta Community Animal Shelter (DCAS) provides excellent support to pets and pet owners in Delta. We are also responsible for issuing dog licences and educating the public to encourage compliance.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Delta Council adopted a new Business Licencing Bylaw, providing improved clarity for business owners through enhanced regulations
  - » 6,341 Business Licences issued, including 595 Inter-municipal licences
- » Processed and enforced over 26,000 calls for service, permits and licences, and animal intakes and surrenders
  - » Animal Control Officers were merged with Bylaw Enforcement Officers providing a better service to the residents of Delta
  - » Uniformed Bylaw Inspectors now work 7 days a week from 8 am to 8 pm in the summer months, responding to both Bylaw Enforcement and Animal Control calls for service
  - » Collected \$327,300 in ticket revenue with \$235,000 outstanding or in collection process
  - » Issued 450 bylaw offence warnings and 137 bylaw notices during the Summer Parks Patrol Program

### Delta Community Animal Shelter

- » Welcomed new manager, Ryan Voutilainen
- » Coordinated care for 445 animals, including 202 adoptions and 169 surrenders
- » Hosted 13 public training and information sessions
  - » Averaged over six kids per week in the Tales for Tails program
- » Over 10,500 Facebook Followers
  - » Started #FeatureFriday, a weekly video series highlighting animals for adoption

## WHAT WE'RE PROUD OF

### The Last 20 Years

Property Use & Compliance (PU&C) has seen significant changes over the last 20 years. Now more visible with uniforms and marked enforcement vehicles, enforcement staff are empowered to initiate calls, on top of responding to calls from the public.

In 2008, Delta Council directed staff to take over Animal Control enforcement, as well as the operations of the Animal Shelter. A modernized Shelter was opened in 2013, where staff provide resources to pet owners through workshops, adoption services, pet licencing, and the Annual Animal Expo.

In 2010, staff developed an Existing Secondary Suite Program to legalize thousands of suites by bringing them in compliance with the health and safety standards adopted by Council.

In 2012, PU&C began administering Delta Business Licencing. Annual business licence verification inspections and enforcement began in that same year, with 8,000 licences issued as of February 2018.

In 2011 PU&C developed a Bylaw Enforcement Notice Bylaw, giving an enforcement option for Bylaw Inspectors, Delta Police and other staff. Disputed notices were processed through an Adjudication System presided over by provincially appointed adjudicators, reducing the cost of litigation. That same year, PU&C started the Annual Summer Parks Patrol Program to monitor and take action to reduce vandalism, and started to enforce the updated Soil Deposit and Removal Bylaw to protect Delta's Farmlands.



# OFFICE OF THE CITY CLERK



## WHO WE ARE

The Office of the City Clerk serves as the Secretariat for Delta Council and its various appointed bodies. The Office provides the primary access point for citizens and outside agencies wishing to communicate or interact with Council. The Office also conducts elections, coordinates advertising, and provides information and records management services.

With the production of countless Council Meeting agenda Packages and meeting deadlines, “teamwork” best defines the Office of the City Clerk.

**Leilanee Stevens**  
*Agenda Clerk*



## WHAT WE DO

Each clerk within the department is tasked with a specific role; collectively, we provide administrative and clerical support to Council, Delta staff and the public. We prepare Council and Committee meeting agendas, record official minutes, administer and certify bylaws and execute legal documents on behalf of Delta. The Deputy City Clerk also acts as Delta's Police Board Secretary. We coordinate information requests under the *Freedom of Information and Protection of Privacy Act*, provide general information/research services to Council, staff and the public, and organize placement of corporate advertising. We prepare and conduct all local government elections, by-elections and referenda, as required, in accordance with the *Local Government Act*. We also organize special events such as the Inaugural Meeting and Volunteer Recognition.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

#### Meeting Management

- » Prepared the agendas and/or official minutes for:
  - » 28 Regular Council meetings and 27 Executive Council meetings
  - » 13 Public Hearings and 13 Meetings Following a Public Hearing
  - » 28 Council Workshops
  - » 9 Regular, 9 In Camera and 2 Special meetings of the Delta Police Board
  - » 68 Advisory Committee meetings
  - » Coordination of 35 Delegations and Special Presentations

#### Correspondence Management

- » Processed over 2,500 items of external correspondence

#### Freedom of Information and Protection of Privacy Administration

- » Processed 69 access requests and 3 requests that were sent to the Office of the Information and Privacy Commissioner for review, two of which were resolved and the files closed

#### Corporate Records Management Program

- » Continued development and coordination of Delta's Corporate Records Management Program

## WHAT WE'RE PROUD OF

### The Last 20 Years

Over the past 20 years, the Office of the City Clerk conducted and managed six General Local Elections and one By-Election with the successful integration of electronic voting machine technology.

The Office of the City Clerk has been instrumental in making Council business and documents available to the public in electronic format on DeltaViews, accessed through Delta's website. Through the use of the Granicus platform on Delta.ca, we have enabled the viewing of Regular Council Meetings and Public Hearing videos by the public. Staff have also adopted Electronic Correspondence Management and Tracking, which improves the flow of information and response times from the department. These initiatives have helped Council and staff retain transparency with Delta residents, while making relevant information accessible to the community.



# COMMUNITY PLANNING & DEVELOPMENT



## WHO WE ARE

The Community Planning & Development Department comprises three divisions: Application Centre & Administrative Support Services, Development Services, and Planning Services. Through the implementation of plans and policies relating to the use of land, health, safety and welfare of residents, as well as the management of growth and the protection of agriculture lands and ecologically important areas, we help shape the community in which we live.



## WHAT WE DO

The **Application Centre** provides customer service for building permits, development applications and general enquiries. We complete cursory reviews of applications to ensure minimum requirements are fulfilled and we process fees and deposits associated with permits. The Applications Centre tracks statistical information regarding development activity and provides information to

the public, other departments and other agencies regarding Delta's bylaws and policies. Administrative Services support the Planning and Development Services Teams in their various duties and provide information to the public and to the development industry.

**Development Services** reviews and issues building permits, conducts inspections, and gives advice on building-related matters. We administer engineering requirements necessary to support development and building projects and ensure that development cost charges and agreements are followed so that new infrastructure meets Delta's standards. Through building plan reviews and inspections, we implement building code and fire safety regulations.

**Planning Services** undertakes research, analyzes information, and prepares reports and recommendations for Council on policy matters and development applications. We review the Official Community Plan and area plans, update the Zoning Bylaw, conduct agricultural and heritage planning, and address sustainable community development. Subdivision, rezoning and other land development applications are processed through this Division. We also represent Delta in regional planning matters.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Issued 1,601 building permits with a construction value of approximately \$376,441,000 (up 9% from 2016)
- » Processed 246 new land use application for single family developments and 137 new applications for multi-family, commercial and industrial developments, agricultural proposals and other categories
- » Undertook 14,125 inspections of buildings and properties
- » Responded to approximately 6,000 phone calls and continued to offer in-person advice and support to customers in all application areas
- » Continued to implement electronic services, improving E-Plan applications for building permits and some development permits, and offering on-line building inspection bookings and "My City" access to customers wanting to track progress on their applications. We also converted all our microfiche to electronic files for easier access and record keeping
- » Updated, presented, and adopted the Delta Heritage Strategy, and implemented a number of priority actions including a Heritage Control Bylaw, a new policy for sequencing of development project involving heritage sites, and a new Heritage Levy to fund grants for heritage building maintenance and restoration
- » Concluded the Zoning Bylaw Review process and a proposed new Zoning Bylaw was introduced to Council and received first and second readings
- » Major development proposals approved in 2017 included Delta Gardens multi-family development on 84 Avenue and adjacent new North Delta Centre for the Arts, the first two townhouse projects within the 72 Avenue revitalization area, and the final phase of the Sunstone Master Planned Community including issuance of development permits for the mixed use phase with market apartments, a seniors building and a commercial village centre
- » Progressed a number of other significant land development proposals through the application and public consultation process, including projects in all three Delta communities along with a proposed new casino and entertainment complex on what is currently the site of the Town and Country Inn
- » Continued phased construction within previously approved master planned communities of Tsawwassen Springs, Marina Gardens (Hampton's Cove) and Southlands, and the Delta Link Industrial Park in Tilbury
- » Continued to work with the Agricultural Land Commission towards adding into the Provincial Agricultural Land Reserve approximately 111 hectares (276 acres) of agricultural land at the Southlands

I live in Delta and take pride in being able to work with applicants in a cooperative manner to help them meet their goals while honouring our heritage and conserving Delta's natural beauty. I enjoy being part of the dedicated, innovative team of professionals that help make this happen.

**Tanya Mitchner**  
Senior Planner

## WHAT WE'RE PROUD OF

### The Last 20 Years

The last 20 years has brought significant progress to the Community Planning and Development Department. We updated our Official Community Plan and Regional Context Statement (part of the Metro 2040 Regional Growth Strategy). We also updated area plans for all three communities, including a major update for the North Delta Area Plan; significant housing, heritage and waterfront area updates for the Ladner Area Plan; and introduced new policies within the Tsawwassen Area Plan. We also introduced regulations to permit legalization of secondary suites and basements.

Technologically, we have made major strides with the implementation of E-Plan and E-Inspection services, Tempest and electronic tracking of applications and calls, as well as customer accessed "My City" programs. We also oversaw website updates for better customer access to application forms and information, converted microfiche to electronic files, and advanced data analysis tools and graphic capabilities.

We have also processed numerous major developments, the results of which include Delta's first high-rise development – the DeltaRise – and master planned communities such as Sunstone (former Delsom lands) in North Delta, the Southlands in Tsawwassen, and Marina Gardens Estates (Hampton's Cove) in Ladner.



# ENGINEERING



## WHO WE ARE

The Engineering Department provides a range of public works services in the areas of water, sewer, drainage, irrigation, solid waste, recycling and roads.



## WHAT WE DO

**Administrative and Customer Services** provides customer service support, issues hydrant use permits, highway use and tree cutting permits, road and right-of-way uses, special events and filming, and operates the corporate switchboard.

**Design and Construction** is responsible for the annual capital infrastructure upgrade program, along with design drafting and corporate survey services, including construction lay-out and record surveys.

**Operations** provides a range of public works, maintenance, and new construction services including water supply, drainage and diking, irrigation, sewage collection, fleet maintenance, streets including lighting and traffic signals, park/sports field maintenance, and snow and ice control.

**Land Development and Special Projects** liaises with external agencies regarding the delivery of key engineering infrastructure projects, administer municipal engineering requirements necessary to support land developments and building permit projects.

**Transportation** provides planning, management and replacement programs for municipal transportation infrastructure and related facilities, and plans and budgets for the Neighbourhood Road Improvements Program.

**Utilities** provides long-range planning, management and replacement programs for water, sewer, drainage, irrigation and flood protection, and delivers solid waste programs including collection, reduction and diversion initiatives. Utilities also works with Information Services to maintain corporate GIS/CAD services.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

#### Administration

- » Received and processed approximately 18,500 service related calls, 6,887 BC One Calls, 2,061 Talk to Delta calls and 1,108 Tree Cutting Permits
- » Issued 103 film permits for TV series, movies, and commercials shot in Delta

#### Transportation

- » Completed 9 Neighbourhood Road Improvements Projects, 4 in Ladner, 1 in Tsawwassen and 4 in North Delta
- » Hosted a community celebration with local businesses and residents to celebrate the Delta Street and Arthur Drive Revitalization Projects
- » Coordinated with the Province on highway infrastructure upgrades, including the George Massey Tunnel Replacement Project, Alex Fraser Bridge, 72 Avenue, Sunbury/Nordel Interchange

#### Water

- » Installed approximately 940 water meters for secondary suites and voluntary requests
- » Replaced 3.5 kilometres of aging watermain

#### Solid Waste

- » Hosted 21 free Sustainable Workshops with over 300 participants
- » Collected and diverted over 12,000 tonnes of green waste and 6,000 tonnes of recyclable materials from disposal as garbage

#### Sanitary Sewerage

- » Upgraded 1.5 kilometres of sanitary sewer
- » Completed flushing and CCTV inspection of 14 kilometres of sanitary and storm sewers
- » Completed approximately 800 metres of sanitary and storm sewer relining and 8 trenchless sanitary sewer point repairs
- » Conducted smoke testing of 61 kilometres of sanitary sewer in Tsawwassen

#### Drainage

- » Constructed Delta's largest rain garden to date (McCloskey)
- » Provided improvements to the Delta Irrigation Enhancement Program by widening Monastery Ditch

I started working for the City of Delta about six years ago as an Engineering Technologist and today I am acting as the Capital Projects Manager in Engineering. I was an Engineer-in-Training and since then I have obtained my Professional Engineering License. I am fortunate and grateful that I have the opportunity to work with a wonderful team of people.

**Jessica Leung**  
Capital Projects Manager

## WHAT WE'RE PROUD OF

### The Last 20 Years

Over the past 20 years, the Engineering Department has undertaken numerous projects to further improve, maintain, or develop areas throughout Delta. One of the most significant examples includes the Neighbourhood Road Improvements Program that has provided sidewalks, bike lanes and renewed roads across the municipality.

Significant investment has also been made to the agricultural irrigation system, which has greatly enhanced agricultural productivity for soil based farmers. Other large infrastructure projects, like the upgrades at the John Oliver Pump Station have increased drainage capacity and reduced flooding in the East Ladner Area.

The Engineering Department was at the forefront of some major road projects, including the construction of the 80 Street Overpass, which enhanced access to Boundary Bay Airport, as well as coordinating with the Province in the construction of the new South Fraser Perimeter Road (Highway 17).



# FINANCE



## WHO WE ARE

The Finance Department's responsibilities include providing efficient, effective and responsible financial management services in a customer-focused environment to the public, Delta Council and municipal departments. The Finance Department comprises the following three divisions: Budgets and Taxation, Financial Services, and Information Services.

Technology plays a role in many essential services in Delta. As a member of the Information Services team, I am fortunate to be part of the change and innovation process that looks for better ways to help Delta residents.

**Robert Low**  
*Network Services Manager*



## WHAT WE DO

**Budgets and Taxation** coordinates the preparation of Delta's annual operating and capital budgets, as well as manages our investment portfolio. Our division is responsible for billing and collection of utilities and property taxes, in addition to the invoicing and collection of other city revenues.

**Financial Services** maintains the general ledger, processes financial transactions, provides financial reporting for all departments, and processes payments. Through Purchasing, we manage the acquisition of services and goods for the City and control the inventory of purchased goods.

**Information Services** implements, manages, supports and upgrades computer applications, corporate websites, personal computers and printers, central processing infrastructure, data-centre, data/voice networks, telephone systems and security systems.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Funding strategy for multi-year capital projects totalling \$50 million with no new debt, including:
  - » Arthur Drive and 112 Street Corridor Improvements
  - » Boundary Bay Airport EOC, Fire Hall and Training Facility (in progress)
  - » North Delta Recreation Centre Arena Slab
  - » Mackie Park Synthetic Turf Field Replacement
  - » Delta Historic Municipal Hall Rehabilitation
  - » Former Courthouse Renovation, Delta Police Department
  - » Delta Cultural Centre
  - » Memorial Park Water Play Area Renovation
  - » North Delta Arts Centre
- » Increased participation in the electronic Home Owner Grant program, property tax deferment program, myCity Accounts, and monthly pre-authorized debit payments
- » Ran competitive bid processes for:
  - » Curbside waste collection and green waste processing
  - » Several Parks, Recreation & Culture projects
  - » PeopleSoft, Maximo and Purchase card software updates
  - » Fire apparatuses
- » Purchasing staff met with key sewer and water materials vendors to discuss contracting options

## WHAT WE'RE PROUD OF

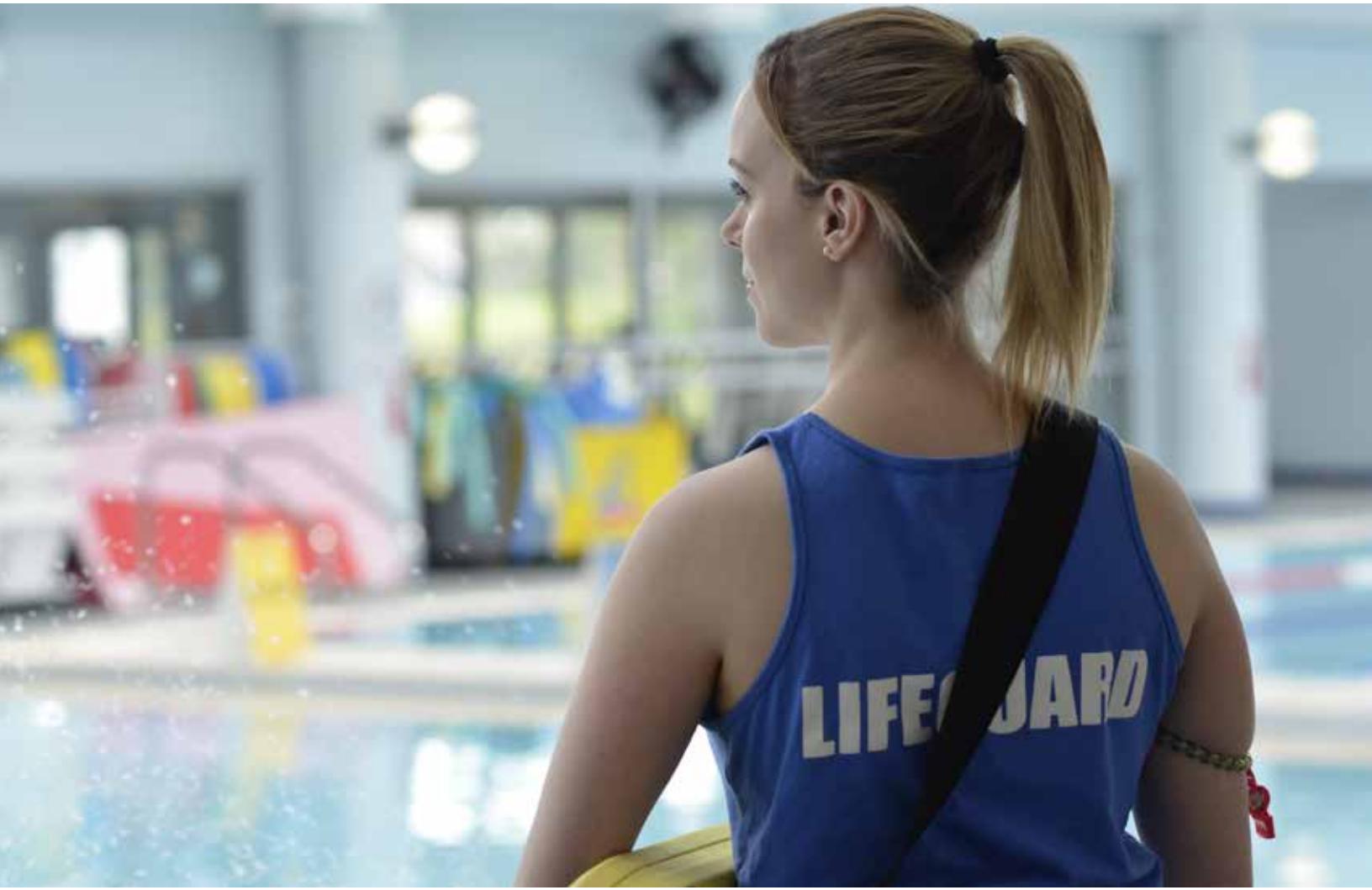
### The Last 20 Years

Over the course of the past 20 years, Delta committed to a number of strategies to reduce and eliminate debt including no new borrowing and pay-as-you-go funding for the capital program, as well as ongoing efforts to reduce borrowing costs by pursuing debt refinancing and early debt retirement opportunities. Delta will be free of general debt in 2018, down from a high of \$58 million in total debt in 2000.

The Finance Department has helped to increase resident's engagement in the budget process with Citizen Budget, an online interactive budget tool. We also implemented myCity and Deltaonline.ca to allow property owners to claim Provincial Home Owner Grant online and allow customers to make payments online for dog licence and business licence renewals, municipal tickets and tax certificates. Alongside these systems, the Finance Department also integrated the Tempest Software System to manage functionality of the property tax and utility revenue streams. For those who prefer the in-person interaction, Delta also opened a municipal service desk at the North Delta Recreation Centre.



# PARKS, RECREATION & CULTURE



## WHO WE ARE

The Parks, Recreation & Culture Department develops, coordinates and delivers parks, recreation and culture services and programs. The Department promotes awareness and interest in healthy lifestyles through participation in recreational activities and volunteer opportunities. The Department works closely with community groups, service clubs and not-for-profit organizations to further enhance the services provided.



## WHAT WE DO

If you have swum at one of Delta's pools, taken an art class at a community facility, or strolled through one of Delta's many parks, you've enjoyed a service provided by the Parks, Recreation & Culture Department. The Department provides recreational activities and a wide range of instructional programs through municipally-operated facilities, including pools, arenas, arts, seniors and fitness centres.

This year, our aquatic leadership team had the opportunity to attend the World Conference on Drowning Prevention. Through this experience we returned with a refreshed passion for water safety. We were exposed to new and exciting ideas from around the world that we are excited to incorporate into our thriving programs here in Delta.

**Heather McRae-Moloney**

*Aquatic Programmer*

The Parks, Recreation & Culture Department manages over 340,000 square feet of Delta's recreational facilities, coordinates the direction and operations for parks and open spaces, including sports fields, tennis courts, playgrounds, community gardens, trails, boat launches and more. The Department is also involved in planning countless community events throughout Delta, such as the Boundary Bay Airshow, Canada Day, Tour de Delta, and the Luminary Festival.

In addition to these services, the Department manages two municipal cemeteries, one in North Delta and the other in Tsawwassen, and the Ladner Harbour Boat Basin. Parks, Recreation & Culture also implements and executes Department policies, procedures, bylaws and rental grants, licence and lease agreements with community groups, clubs and not-for-profit agencies, and manages Delta's Emergency Social Services and Leisure Access Assistance Programs.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Over 1.4 million facility visits
- » Over 20 new or renewed licence/lease and service agreements
- » Over 700 community programs offered at Delta facilities
- » Over 100 community and corporate special events, including the annual Tour de Delta, Boundary Bay Airshow, Luminary, and Canada Day events
- » Completed a community driven master plan process for Winskill Park
- » Launched two Adventure Playgrounds, one at the North Delta Community Park and one at Grauer Park in South Delta
- » Replaced the Mackie Park synthetic turf field in accordance with the lifecycle planning
- » Completed the bike skills park and outdoor pickleball courts in Memorial Park
- » Created a musical play space at Diefenbaker Park in partnership with the Tsawwassen Rotary Club, and a bike pump track at North Delta Community Park in cooperation with the Rotary Club of North Delta
- » Issued 10 facility rental fee grants to Delta organizations to support community festivals, events and activities
- » Completed a community consultation process for cultural services and a new Delta Museum
- » Awarded contract for the new North Delta Arts Centre adjacent to the North Delta Recreation Centre
- » Completed the Delta Cemetery Plan and approval of design and build contract to begin infrastructure improvements
- » Upgraded accessibility at the George Mackie Library
- » Awarded contracts for new fitness equipment at Delta facilities
- » Implemented a Commercial Dog Walking licencing and permit process
- » Resurfaced Hawthorne Park Tennis Court
- » Replaced Ladner Message Board

## WHAT WE'RE PROUD OF

### The Last 20 Years

Over the past 20 years, the Parks, Recreation & Culture Department has worked to provide high-quality programs to Delta residents. Newer programming for students, seniors and those with limited resources include the Emergency Social Services Program that is supported by over 40 volunteers; the Leisure Access Assistance Program, with over 4,000 passes issued since 2012; and the Grades 5 to 8 Passes, with over 16,000 passes issued since 2008, resulting in over 198,000 facility visits.

To further accessibility for Delta seniors, the North and South Delta Seniors Bus program launched in 2013 to help isolated seniors and those with mobility issues or with limited transportation options access community services and amenities. To date 900+ members use this free service, and over 28,000 trips have been completed.

Renovations at Sungod Recreation Centre, Ladner Leisure Centre, North Delta Recreation Centre, South Delta Recreation Centre and Winskill Aquatic & Fitness Centre, added over 50,000 sq. ft. of expanded fitness, gymnasium, lobby, aquatic and leisure space to Delta's inventory. In addition, synthetic turf field installations in North and South Delta at a cost of \$13+M, provide an additional 80,000 playable hours. The Community Initiated Cost Sharing Projects program supported over 40 projects from playgrounds to water parks; Delta contributed \$2.4M.



# FIRE & EMERGENCY SERVICES



## WHO WE ARE

Delta Fire & Emergency Services provides twenty-four hour emergency response, fire inspection services, public education on fire issues, and emergency planning to Delta's public, business and community facilities. Delta Fire & Emergency Services is comprised of the following four divisions: Finance, Administration & Training, Operations & Apparatus/Equipment, Protective Services & Facilities, and Corporate Emergency Measures.

Working for Delta Fire & Emergency Services provides the opportunity to make a difference in our community on a daily basis. As a firefighter, I had direct involvement in helping people. As Deputy Chief of Fire Prevention, there are fewer personal connections, but my desire to assist and protect the public, business community, youth and our members in a leadership role remains the same.

**Dave Wood**

*Deputy Chief Fire Protective Services*



## WHAT WE DO

The **Fire Chief** reports to the City Manager and responds to Council requirements, as well as coordinates administration staff and ensures the Department is meeting service levels. The Fire Chief plans for future community emergency response needs, coordinates and performs emergency exercises, and oversees major work initiatives.

**Finance, Administration & Training** is managed by the Deputy Chief of Administration. The division supplies human resources administration and payroll support for 179 Fire & Emergency Services personnel, as well as supports the Fire Chief, and Delta's Finance and Human Resources Departments with the annual budget and positive labour management relations.

**Fire Operations & Apparatus/Equipment** is managed by the Deputy Fire Chief of Operations, who provides direction, accountability and support to the operations of Delta Fire & Emergency Services. The division provides direction relating to the Fire Department's radio communications and all purchases related to vehicles, equipment and facilities.

**Fire Protection & Facilities** is managed by the Deputy Chief of Fire Protection Services, who is responsible for meeting objectives through public education of fire safety and emergency preparedness. This division directs emergency planning and fire prevention, and manages crew inspection of properties in accordance with Delta bylaws and the BC Fire Code, fire investigations, and building pre-planning.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Completed 2 years of Emergency Medical Response
  - » Commissioned a third party to analyze our data, who reported that that EMR has proved to be beneficial to the community. The report also supported this cost effective value added service New Fire Hall Project
- » New Fire Hall 4 Training Centre & EOC
  - » Design specifications near completion
  - » Decommissioned Old Hall 4 – Training moved to temporary location at Hall 6
- » E-Comm Next Generation Radios into service on all apparatus
- » Deployment to BC Interior – requested by OFC/EMBC
  - » Delta committed personnel and its Wildland apparatus to assist with fire-fighting and evacuation efforts
- » Exercises and Training
  - » Versa Cold Hazmat Training - May
  - » Port Exercise - October
  - » EOC training for municipal staff
  - » ShakeOut BC – Staff Earthquake Protocol Training
  - » Combined Wildland training with Metro Vancouver
  - » Tabletop Exercises
- » Increased annual property inspections to 76%
- » Open Houses June 17 & 24
- » Built specifications for:
  - » New Platform Aerial Apparatus
  - » New Tanker/Pumper
  - » New full size Rescue Apparatus
- » Installed Decontamination Kits on all apparatus
- » Exemplary Long Service Awards ceremony
  - » 10 Federal Awards and 9 Provincial Awards
- » Camp Ignite – The four day camp is open to girls in grades 11-12 (ages 16-18), and gives them an introduction to the world of firefighting. Each girl will learn about fitness, nutrition, health and teamwork.
  - » Sponsored 2 Delta girls to attend

## WHAT WE'RE PROUD OF

### The Last 20 Years

Delta Fire and Emergency Services has been at the forefront of improving Public Safety Standards across Delta. From the implementation of the E-Comm Emergency Communications Dispatch System to the institution of the Emergency Medical Response Program, Delta Fire & Emergency Services has been committed to providing the best possible care to residents.

Delta Fire has continued to update the technology and resources available to our staff. In 2008, the Project Fires Mobile Data Terminals were installed on fire apparatuses. This system provides GPS and other information pulled from the Fire Department Records Management System and displays it on screen to personnel en route to emergencies. Furthermore, since 2009, Delta Fire started to right-size the fleet with the introduction of six new hybrid vehicles.

We furthered our autonomy as a fire department by training and equipping members in hazmat. In 2009, Delta Fire was able to purchase a Hazmat Decontamination Tent, funded by the Joint Emergency Preparedness Program. The following year, a new Hazmat apparatus was developed for Hall 7 in Tilbury.

Delta Fire has also demonstrated its ability to mitigate emergencies, notably with several major fires in Burns Bog over the years, most recently in 2016. The result of these fires was the creation of the Burns Bog Fire Management plan.



# FIRE & EMERGENCY SERVICES: EMERGENCY MANAGEMENT OFFICE



## WHO WE ARE

The Deputy Chief of emergency management provides day-to-day coordination and management of Delta's Emergency Management Office.

Our city has, without a doubt, one of the most holistic, multi-faceted emergency management programs in the region. This is in large part due to the support from Mayor and Council, Delta's Executive Emergency Management Committee, and all of the emergency planning staff in Delta who bring new perspectives, innovative ideas, and passion to Delta's Emergency Management Office.

**Michel Latendresse**

*Deputy Fire Chief - Emergency Management*



## WHAT WE DO

The Emergency Management Office ensures Delta is prepared for an emergency or natural disaster. Staff continuously conducts hazard, risk and vulnerability analysis, and incorporates findings into ongoing emergency preparedness, mitigation strategies, planning, as well as response and recovery initiatives. Staff maintains emergency plans and procedures that address processes before, during and after an emergency event. They identify and maintain resources (facilities, equipment, materials, and human resources) and update them when required, while maintaining primary and backup Emergency Operations Centres.

A large component of emergency management involves increasing the level of preparedness across the municipality through the delivery of public education activities. The office is responsible for organizing emergency preparedness training exercises for municipal staff, external support agencies, and the public, while supporting and promoting volunteer-based emergency management programs and initiatives. Staff also prepares local businesses for continuity and recovery in the event of an emergency, and works with Delta School District to ensure students are prepared.

The Emergency Management Office also supports and shares best practices with Tsawwassen First Nation.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Led successful Emergency Preparedness Week, along with ongoing website, social media, and community outreach
- » Orchestrated several Emergency preparedness workshops including the “Are you Prepared” workshops, Community Emergency Response Team training for teens, Neighbourhood Emergency Preparedness Program, Quake Cottage Earthquake Simulator Event, and ShakeOut BC
- » Acquired 3 kW and 10 kW generators, as well as 100 cots for a reception centre of a group lodging facility by a donation from Health Emergency Management BC and BC Housing
- » Delta launched an internal mass emergency notification system, City of Delta Emergency Alerts, powered by Everbridge
- » Conducted regular inspections and the maintenance of four Causality Collection Units, relocating one unit to Boundary Bay Airport
- » Updated Burns Bog Management Fire Plan
- » Developed an Emergency Operations Staff Plan
- » Established an Emergency Management Executive Committee to support emerging emergency management initiatives
- » New weather stations were installed at City Hall, Tsawwassen Fire Hall and the North Delta Public Safety Building
- » Delta Emergency Management visited various businesses in Tilbury, Annacis Island districts to understand their needs and support continuity planning
- » Participated in various exercises with Port of Vancouver and other marine stakeholders (Westshore & GCT Terminals, Seaspan)

## WHAT WE'RE PROUD OF

### The Last 20 Years

Over the last 20 years, Delta's Emergency Management Office (DEMO) has evolved from one part-time emergency planner within the Delta Fire Department, to an office led by an Emergency Program Coordinator who is supported by an interdepartmental team of emergency liaisons. This group receives direction from Delta's Executive Emergency Committee – a committee comprised of the Mayor, City Manager, Fire Chief, Police Chief and Delta's Directors. Delta's Emergency Management Office has recruited more than 100 volunteers who support the corporate emergency program through Emergency Social Services, Delta Amateur Radio and the Delta Lifeboat Society. This is a unique organizational structure – Delta is one of the few Metro Vancouver municipalities that has taken such a holistic approach to emergency planning.

Over the last two decades, DEMO has undertaken a number of emergency planning initiatives including the establishment of the “Are You Prepared” educational awareness/preparedness campaign, the development of a comprehensive Disaster Damage Assessment to assess the overall impact that an earthquake would have on the city, the coordination of several functional emergency exercises (Bi-Ex, Exercise Good Shaker, Exercise Matchbox, Exercise Ammonia, and Exercise Ground Truth), the implementation of an internal emergency notification system, and the development of an emergency management staff training program.



# DELTA POLICE



## WHO WE ARE

Delta Police embraces a proactive community service model, with a “no call too small” mandate based on ownership, problem-solving and decentralization. As a leadership organization, services continue to be enhanced through our intelligence-led, community-based, and accountability-driven policing model. Delta Police believes in developing strategic partnerships with various agencies and City of Delta Departments in order to maximize resources.

Policing is a rewarding yet challenging career with variety like no other. Daily you are placed into situations and carry responsibility that others could never imagine. It has its highs and it has its lows. Knowing you may make a positive difference in someone’s life each day, combined with the bursts of excitement, make it absolutely worth it.

**Gordy Gill**  
*Constable*



## WHAT WE DO

Delta Police Department offers a wide variety of programs and services to accomplish its mission of “Community Safety through Partnership, Innovation and Diversity.” Along with traditional specialized sections including Traffic, School Liaison, Emergency Planning, Community Police Stations, the Reserve Constable Program and Victim Services, Delta Police has enhanced its services to vulnerable members of the community including immigrants and refugees, seniors, at-risk youth and those suffering from mental illness.

Upon completion of an Operational Review, Delta Police implemented the Delta Service Enhancement Plan (DSEP). DSEP key goals are to: (i) improve service standards, including Priority 1 response times, (ii) increase proactive time for community policing (iii) increase visibility and engagement with the community. In early 2018, Delta Police launched the 2018 to 2022 Community Safety Plan which will focus on building safe communities, building relationships and building capacity within the organization. The Plan will be reported quarterly to the Delta Police Board and the public.



## WHAT WE'RE PROUD OF

### 2017 Achievements / Outcomes

- » Implementation of the Delta Service Enhancement Plan (DSEP)
- » Implementation of a Zone Ownership/geographical service delivery model
- » Established Priority 1 Call for Service standards at 8 minutes, 90% of the time
- » Successful implementation of Annacis Island Traffic Management Strategy
- » **Opioid Crisis Response** – Laid trafficking charges related to Sept 2016 multiple overdose event
- » **Advocacy on the Legalization of Cannabis** – Sought funding and support to enforce new legislation, impairment and maintain public safety

## WHAT WE'RE PROUD OF

### The Last 20 Years

Delta Police has maintained its “no call too small” philosophy even though the city continues to see residential and industrial development, along with increased volumes in traffic. As a result, Delta Police has maintained a high level of public trust. Police shootings and use-of-force events throughout North America have caused a significant decline in public trust, however Delta Police continues to benefit from a supportive community. Delta maintains a low crime rate and Crime Severity Index rating. Delta’s crime rates are lower than the provincial and national averages and have been on a downward trend over the past two decades.

Delta Police has maintained its independence. Over the decades, calls for a regional police force put the City of Delta at risk of losing its own police service. Delta Police integrates when necessary with the RCMP and other agencies on a variety of services including K9, Integrated Gang Task Force and others, however it has remained an independent agency, with a focused effort to meet the expectations of our community.

While Delta enjoys a low crime rate, violence does occur. The residents of Delta have experienced tragedies. These crimes impacted the citizens of Delta and the relentless work of the Delta Police to solve these complex and serious crimes has instilled confidence in the community.



# 2017 AUDITED CONSOLIDATED FINANCIAL STATEMENTS





# TREASURER'S REPORT

Mayor and Council  
The City of Delta

As the Treasurer for the City of Delta, I am pleased to submit the 2017 Audited Financial Statements for the City of Delta pursuant to section 167 of the Community Charter. These Financial Statements are general-purpose statements and are intended to fairly present the financial results for the year and meet the needs of a variety of users. The supplementary schedules provide additional information on the activities of the City.

The preparation and presentation of the financial information is the responsibility of the management of the City. Judgment and estimates have been used in its preparation and all efforts have been made to ensure a careful evaluation has been made of all available information. The City maintains a system of internal control designed to safeguard the assets of the City and produce reliable financial information. This system is routinely evaluated and revised to ensure effective controls are maintained.

The external auditors, PriceWaterhouseCoopers, conducted an independent examination in accordance with generally accepted auditing standards and have expressed their opinion that the consolidated financial statements present fairly, in all material respects, the financial position of the City of Delta as at December 31, 2017.

In accordance with Section 167(2) of the Community Charter, these statements must be prepared in accordance with the generally accepted accounting principals as recommended by the Public Sector Accounting Board (PSAB). These standards have been established by the Chartered Professional Accountants of Canada to bring consistency of financial reporting by all local, provincial and federal governments.

One of the primary responsibilities of the Treasurer is to manage the assets and provide overall financial stability to the municipality. The specific duties include preparation and monitoring of the operating and capital budgets, levying and collection of taxes and utilities, processing payroll and accounts payable, purchases of goods and services, managing risk, development and maintaining financial systems and producing financial reports in a timely manner for decisions to be made by Council and departments.

The overall financial results of the City were positive and within budget expectations for 2017. The unappropriated surplus and reserves increased by \$18.2 million and equity remains healthy at \$160 million. The debt is steadily decreasing and was at \$2.6 million at the end of 2017. No new debt has been issued since 2003 and the municipality is expected to be debt free by 2022. Capital projects totalled \$43 million in 2017.

Finally, I would like to thank Mayor and Council and all the departments and organizations that contributed to the City's overall success in 2017. We are committed to providing sound financial management and providing long range planning to meet the needs of the City. For 2018, we will continue to work towards financial stability and enhancing the services to the citizens of Delta to make our community a great place to live, work and play.

Respectfully submitted,



Karl D. Preuss, CA  
Treasurer/Director of Finance



April 30, 2018

## Independent Auditor's Report

### To the Mayor and Council of the City of Delta

We have audited the accompanying consolidated financial statements of the City of Delta, which comprise the consolidated statement of financial position as at December 31, 2017 and the consolidated statements of operations, net financial assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

#### Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

PricewaterhouseCoopers LLP  
PricewaterhouseCoopers Place, 250 Howe Street, Suite 1400, Vancouver, British Columbia, Canada V6C 3S7  
T: +1 604 806 7000, F: +1 604 806 7806



**Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the City of Delta as at December 31, 2017 and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants**

# Consolidated Statement of Financial Position

**Year ended December 31, 2017 with comparative figures for 2016**

As at December 31	2017	2016
<b>Financial Assets</b>		
Cash and cash equivalents (note 2)	\$ 52,455,305	\$ 32,713,292
Accounts receivable (note 3)	19,918,127	17,385,921
Portfolio investments (note 4)	182,055,768	175,532,350
	<b>254,429,200</b>	<b>225,631,563</b>
<b>Liabilities</b>		
Accounts payable (note 5)	18,245,299	14,301,175
Other liabilities (note 6)	22,394,322	22,073,494
Accrued employee future benefits (note 11)	7,921,700	8,011,200
Deferred revenues (note 7)	5,442,187	5,650,828
Restricted revenues (note 8)	43,067,281	36,352,199
Long term debt (note 9)	2,690,704	3,428,239
	<b>99,761,493</b>	<b>89,817,135</b>
<b>Net Financial Assets</b>	<b>154,667,707</b>	<b>135,814,428</b>
<b>Non Financial Assets</b>		
Tangible capital assets (note 13)	842,602,092	809,229,293
Inventories	759,471	789,700
Prepays	1,313,201	1,249,883
Other assets (note 10)	791,617	742,994
<b>Accumulated Surplus (note 14)</b>	<b>\$ 1,000,134,088</b>	<b>\$ 947,826,298</b>

Commitments and contingencies (note 15)

**Karl D. Preuss, CA**  
Treasurer (Director of Finance)

**Mayor Lois E. Jackson**

# Consolidated Statement of Operations

Year ended December 31, 2017 with comparative figures for 2016

For the years ended December 31	2017 Budget	2017	2016
<b>Revenues</b>			
Taxation and grants in lieu (note 12)	\$ 140,784,000	\$ 143,617,008	\$ 133,689,928
Government transfers (schedule 1)	4,895,000	3,082,409	3,440,926
Sale of services (schedule 2)	69,478,500	72,318,118	67,358,903
Licenses, permits, fees and penalties (schedule 3)	6,862,500	11,292,661	9,619,619
Contributions (schedule 4)	3,168,500	2,823,537	14,305,682
Investment income	1,860,000	2,889,478	2,180,484
Actuarial earnings on debt	-	394,963	566,031
Development cost charges (note 8)	1,746,000	649,500	1,880,000
Landfill royalties	2,686,000	3,422,623	3,051,538
MFA surplus distribution	92,000	92,658	190,010
Gain on disposal of tangible capital assets	-	8,482,664	-
Contributed tangible capital assets (note 13)	14,711,000	16,992,689	25,720,094
Other (schedule 5)	4,960,500	2,367,638	1,822,917
	251,244,000	268,425,946	263,826,132
<b>Expenses</b>			
General government	29,393,000	23,769,045	23,241,667
Library services	3,599,500	3,599,167	3,494,212
Fire services	27,629,000	26,972,722	26,704,874
Police services	39,959,000	39,624,606	38,296,614
Other protective services	3,196,000	3,029,448	2,900,328
Water services	24,246,500	23,840,759	23,254,411
Sewer services	14,091,000	14,061,023	13,432,873
Engineering	10,607,500	10,744,010	10,249,143
Drainage	6,378,500	6,773,876	6,392,247
Road and traffic safety	17,604,500	18,229,946	16,983,423
Environmental health	779,500	697,865	568,335
Solid waste	5,811,000	5,724,487	5,538,354
Community planning and development	6,390,500	5,791,629	5,780,546
Parks, recreation and culture	33,836,500	33,259,573	32,203,267
Loss on disposal of tangible capital assets	-	-	1,369,322
	223,522,000	216,118,156	210,409,616
<b>Annual Surplus</b>	<b>27,722,000</b>	<b>52,307,790</b>	<b>53,416,516</b>
<b>Accumulated Surplus, beginning of year</b>	<b>947,826,298</b>	<b>947,826,298</b>	<b>894,409,782</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 975,548,298</b>	<b>\$ 1,000,134,088</b>	<b>\$ 947,826,298</b>

# Consolidated Statement of Net Financial Assets

Year ended December 31, 2017 with comparative figures for 2016

For the years ended December 31	2017 Budget	2017	2016
<b>Annual Surplus</b>	<b>\$ 27,722,000</b>	<b>\$ 52,307,790</b>	<b>\$ 53,416,516</b>
Amortization of tangible capital assets (note 13)	23,353,000	23,786,850	22,418,653
Acquisition of contributed tangible capital assets (note 13)	(14,711,000)	(16,992,689)	(25,720,094)
Acquisition of tangible capital assets	(88,726,500)	(43,571,499)	(37,115,838)
(Gain) loss on disposal of tangible capital assets	-	(8,482,664)	1,369,322
Proceeds from disposal of tangible capital assets	-	189,357	60,435
Proceeds from disposal of land	-	11,697,845	-
Changes in inventories	-	30,229	35,722
Changes in prepaids	-	(63,318)	(57,267)
Changes in other assets	-	(48,622)	(77,120)
<b>(Decrease) Increase in Net Financial Assets</b>	<b>(52,362,500)</b>	<b>18,853,279</b>	<b>14,330,329</b>
<b>Net Financial Assets, beginning of year</b>	<b>135,814,428</b>	<b>135,814,428</b>	<b>121,484,099</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 83,451,928</b>	<b>\$ 154,667,707</b>	<b>\$ 135,814,428</b>

# Consolidated Statement of Cashflows

**Year ended December 31, 2017 with comparative figures for 2016**

For the years ended December 31	<b>2017</b>	2016
Cash provided by (used in):		
<b>Operating Transactions</b>		
Annual Surplus	\$ 52,307,790	\$ 53,416,516
Non-cash charges to operations		
Amortization of tangible capital assets (note 13)	23,786,850	22,418,653
Contribution of tangible capital assets (note 13)	(16,992,689)	(25,720,094)
(Gain) loss on disposal of tangible capital assets	(8,482,664)	1,369,322
	(1,688,503)	(1,932,119)
Changes in non-cash working capital		
Accounts receivable	(2,532,206)	(801,297)
Accounts payable	3,944,125	(1,193,609)
Other liabilities	320,828	1,685,964
Accrued employee future benefits	(89,500)	1,157,903
Prepays, inventories and other assets	(81,712)	(98,665)
Restricted revenues	2,795,724	(1,422,286)
Deferred development cost charges used	(649,500)	(1,880,000)
Deferred revenues	(208,641)	465,474
	3,499,118	(2,086,516)
<b>Net change in cash from operating transactions</b>	<b>54,118,405</b>	<b>49,397,881</b>
<b>Capital Transactions</b>		
Acquisition of tangible capital assets	(43,571,499)	(37,115,838)
Proceeds from disposal of land	11,697,845	-
Proceeds from disposition of tangible capital assets	189,357	60,435
<b>Cash used in capital transactions</b>	<b>(31,684,297)</b>	<b>(37,055,403)</b>
<b>Investing Transactions</b>		
Net purchase of portfolio investments	(6,523,418)	(6,210,605)
<b>Cash provided by (used in) investing transactions</b>	<b>(6,523,418)</b>	<b>(6,210,605)</b>
<b>Financing Transactions</b>		
Long term debt retired	(737,535)	(1,043,637)
Deferred development cost charges interest earned	487,370	428,819
Deferred development cost charges collected	4,081,488	2,801,703
<b>Cash provided by financing transactions</b>	<b>3,831,323</b>	<b>2,186,885</b>
<b>Increase in Cash and Cash Equivalents</b>	<b>19,742,013</b>	<b>8,318,758</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>32,713,292</b>	<b>24,394,534</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>\$ 52,455,305</b>	<b>\$ 32,713,292</b>
Supplemental cash flow information, interest paid	\$ 230,194	\$ 582,260

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 1. Significant Accounting Policies

These consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards using standards established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The significant accounting policies are summarized as follows:

### a) Basis of Consolidation

The consolidated financial statements of the City of Delta (the "City") reflect a combination of the city's general revenue, water, sewer, solid waste and reserve funds. The equity in Ladner Harbour Authority is included in the assets of the City and all interfund transactions, fund balances and activities have been eliminated.

### b) Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

### c) Government Transfers

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

### d) Cash and Cash Equivalents

Cash and cash equivalents include fixed return financial instruments maturing within 90 days of purchase. They are highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Cash and cash equivalents do not include any of the City's administered Trust Funds.

### e) Portfolio Investments

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provision for losses are recorded when they are considered to be other than temporary. At various times during the term of each individual investment, market value may be less than cost. Such declines in value are considered temporary for investments with known maturity dates as they generally reverse as the investments mature and therefore an adjustment to market value for these market declines is not recorded. These investments do not include any of the City's administered Trust Funds.

The City has investments in guarantee investment certificates (GIC's), term deposits, bonds, equity instruments and mutual funds that have a maturity of greater than three months at the time of acquisition. GIC's, term deposits, bonds and other investments not quoted in an active market are reported at cost or amortized cost. Detailed information regarding portfolio investments is disclosed in Note 4.

Portfolio investments in foreign currencies are recorded at the current exchange rate as at the year end. The change in the fair value as at year end is recognized in the consolidated statement of operations for that year.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Consolidated Statement of Operations.

### f) Accounts Receivable

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

### g) Development Cost Charges

Development cost charges are restricted by legislation to expenditures on capital infrastructure. These amounts are deferred upon receipt and recognized as revenue when the expenditures are incurred in accordance with the Section 188 of the *Community Charter* and Section 569 of the *Local Government Act*.

# Notes to the Consolidated Financial Statements

**Year ended December 31, 2017 with comparative figures for 2016**

## **h) Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the consolidated change in net financial assets for the year.

## **i) Tangible Capital Assets**

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

Buildings	10 to 45 years
Vehicles	3 to 15 years
Pooled Assets	3 to 30 years
Machinery and Equipment	10 years
Land Improvements	15 to 35 years
Water Infrastructure	30 to 75 years
Sewer Infrastructure	30 to 100 years
Drainage Infrastructure	30 to 150 years
Roads Infrastructure	15 to 60 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also recorded as revenue. Natural resources are not recognized as assets in the consolidated financial statements. Assets under construction are not amortized.

## **j) Inventory**

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

## **k) Deferred Revenue**

Receipts which are restricted by legislation of senior governments or by agreement with external parties are deferred and reported as deferred revenues. The amounts will be recognized as revenue in the year in which the expenditures are incurred. The City defers a portion of permits, licenses and other fees and recognizes this revenue in the year in which related services are performed or other related expenditures are incurred. (Notes 7 and 8).

## **l) Revenue Recognition**

Revenue is recorded on the accrual basis and is recognized when earned. Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or restricted revenue.

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and when the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded to the extent such adjustments exceed amounts already provided for.

Charges for garbage, recycling, water and sewer are recorded as sale of services.

A gain or loss on the disposal of tangible capital assets is recorded when the City disposes or replaces tangible capital assets. The proceeds collected are offset by the net book value at the time of disposition. Contributed assets are recorded at fair value at the time of transfer of ownership to the City.

Investment income is recorded on an accrual basis and recognized as earned.

Contributed tangible capital assets are assets contributed by developers as a requirement to provide subdivision infrastructure for streets, lighting, sidewalks, sewer, water and drainage. Upon completion, these works are turned over to the City. Tangible capital assets are recorded at their fair value at the date of receipt and are also recorded as revenue.

# Notes to the Consolidated Financial Statements

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Year ended December 31, 2017 with comparative figures for 2016

## m) Use of Estimates

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions. These affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of accrued sick benefits and retirement liabilities, collectability of accounts receivable, useful lives of tangible capital assets and provisions for contingencies. The amounts recorded for tangible capital assets are based on management's estimate for historical cost, useful lives and valuation for contributed assets. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement. The consolidated financial statements have, in management's opinion, been prepared within the framework of the above-mentioned accounting principles.

## n) Basis of Segmentation (Note 16 and 17)

City services have been segmented by grouping services that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated based on the purpose of the specific borrowing.

## o) Employee Future Benefits (Note 11 and 15)

The City and its employees make contributions to the Municipal Pension Plan and the employees accrue benefits under this plan based on service. The City's contributions are expensed as incurred.

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

## p) Contaminated Sites

Contaminated sites are formed as a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- 1) An environmental standard exists;
- 2) Contamination exceeds the environmental standard;
- 3) The municipality is directly responsible or accepts responsibility;
- 4) It is expected that the future economic benefits will be given up;
- 5) A reasonable estimate of the amount can be made.

Management has assessed its potential liabilities under the standard including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time; therefore no liability was recognized at December 31, 2017.

## q) Budget Figures (Note 18)

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2017-2021 Financial Plan Bylaw No. 7639 adopted on February 28, 2017. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 2. Cash and Cash Equivalents

	<u>2017</u>	<u>2016</u>
Canadian dollar accounts	\$ 20,336,454	\$ 3,450,687
Chartered banks and credit union term deposits (effective interest 0.73% to 1.75%)	28,579,269	26,735,560
US dollar account	3,539,582	2,527,045
	<u>\$ 52,455,305</u>	<u>\$ 32,713,292</u>

Cash and cash equivalents as at December 31, 2017 comprised nine Canadian dollar accounts and one US dollar account. The accounts are interest bearing and range in rates from prime rate less 1.49% to 1.74% (2016 - prime rate less 1.49% to 1.74%). Term deposits mature within 90 days of purchase.

## 3. Accounts Receivable

	<u>2017</u>	<u>2016</u>
Taxes	\$ 4,115,949	\$ 3,875,904
Utilities	5,530,537	4,807,136
Local improvements (non-interest bearing; repayment term - 15 years)	373,531	225,911
Trade	9,959,037	8,552,995
	<u>19,979,054</u>	<u>17,461,946</u>
Less: allowance for doubtful accounts	(60,927)	(76,025)
	<u>\$ 19,918,127</u>	<u>\$ 17,385,921</u>

## 4. Portfolio Investments

Portfolio Investments as at December 31 comprise:

	<u>2017</u>	<u>2016</u>
Chartered banks (effective interest rate 0.96% to 4.65%, maturing 2018 to 2025)	\$ 161,548,438	\$ 144,525,020
Provincial government bonds (effective interest rate 2.15% to 3.59% maturing 2022 to 2028)	9,007,330	9,007,330
Credit unions (effective interest rate 1.80% to 2.15%, maturing 2018)	11,500,000	22,000,000
	<u>\$ 182,055,768</u>	<u>\$ 175,532,350</u>

Portfolio investments include provincial backed bonds and notes; chartered bank bonds, notes, banker's acceptances and strip coupons; and the Credit Union term deposits. The effective interest rates range from 0.96% to 4.65% (2016 - 0.75% to 4.65%). In 2017, the average rate of return was 1.34% (2016 - 1.27%). The maturity dates of the investments range from January 2018 to March 2028.

## 5. Accounts Payable

	<u>2017</u>	<u>2016</u>
Trade	\$ 15,366,308	\$ 11,966,322
Holdback	1,522,241	1,711,778
Other government	1,356,750	623,075
	<u>\$ 18,245,299</u>	<u>\$ 14,301,175</u>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 6. Other Liabilities

	<u>2017</u>	<u>2016</u>
Wages and benefits	\$ 3,213,537	\$ 3,711,474
Accrued benefits	6,794,258	6,462,953
Legal liabilities	562,000	562,000
Prepaid utilities	1,291,217	1,067,859
Prepaid taxes	10,503,162	10,252,490
Other	26,264	13,858
Due to cemeteries	3,884	2,860
	\$ 22,394,322	\$ 22,073,494

## 7. Deferred Revenue

	<u>2017</u>	<u>2016</u>
Local improvements	\$ 373,531	\$ 225,911
Government transfers	2,592,131	3,368,420
Prepaid recreational fees	648,682	620,873
Prepaid business licenses	807,720	767,968
Deferred development fees	655,909	346,971
Other	364,214	320,685
	\$ 5,442,187	\$ 5,650,828

Deferred revenue represents revenues that: 1) are collected but not earned as of December 31, 2017. These revenues will be recognized in future periods as they are earned; 2) are funds received from external parties for specified purposes. These funds are recognized as revenue in the period when the eligible related expenditures or restrictions have been met.

Local improvements are geographically localized projects that are interim financed by the City. The costs are recovered from the benefiting property owners and the terms are established at the onset of the process.

## 8. Restricted Revenues

	<u>2017</u>	<u>2016</u>
Deferred development cost charges (DCC)	\$ 38,574,276	\$ 34,654,918
Boundary Bay Airport maintenance account	4,493,005	1,697,281
	\$ 43,067,281	\$ 36,352,199

DCC's for capital costs related to:

	<u>2017</u>	<u>2016</u>
Drainage	\$ 5,719,377	\$ 5,699,042
Roads	15,120,915	12,753,092
Open Space	9,141,278	8,402,978
Water	3,797,628	3,484,258
Sewer	4,795,078	4,315,548
	\$ 38,574,276	\$ 34,654,918

Deferred DCC's, beginning of the year

\$ 34,654,918

Transfers to revenue

(649,500)

DCC's levied for the year

4,081,488

Interest allocated

487,370

Deferred DCC's, end of the year

\$ 38,574,276

\$ 33,304,396

(1,880,000)

2,801,703

428,819

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 8. Restricted Revenues (continued)

DCC's are collected to pay for general capital and utility expenditures due to development. In accordance with the Community Charter, these funds must be deposited into a separate reserve fund. In accordance with PSAB recommendations, the City records DCC's levied as deferred revenues. When the related expenditures are incurred, the DCC's are then recognized as revenue.

Boundary Bay Airport Maintenance Account comprises funds received pursuant to the partial lease surrender agreement between Alpha Aviation and the City dated September 17, 2012. The funds are restricted to airport improvements as mutually agreed upon by both parties.

## 9. Long Term Debt

Debenture debt principal is reported net of sinking fund balances and interest expense is reported net of sinking fund earnings. The City carries no debt for others. The total debt issued and outstanding as at December 31, 2017 was \$2,690,703 (as at December 31, 2016 - \$3,428,239).

Bylaw	Rate	Maturity	Original Debenture	Equity in Sinking Fund	Balance, December 31, 2016	Balance, December 31, 2017	Interest Paid during the Year
5760 (Sungod)	various	2022	\$ 6,200,000	\$ (3,983,195)	\$ 2,339,555	\$ 2,216,805	\$ 108,500
5761 (Sungod)	various	2022	2,000,000	(1,625,831)	754,695	374,169	35,000
<b>Total Recreation Debt</b>			<b>8,200,000</b>	<b>(5,609,026)</b>	<b>3,094,250</b>	<b>2,590,974</b>	<b>143,500</b>
5417	various	2017	1,300,000	(1,300,000)	53,495	-	9,991
5527	5.55	2018	235,000	(217,041)	35,063	17,959	10,927
<b>Total Drainage Debt</b>			<b>1,535,000</b>	<b>(1,517,041)</b>	<b>88,558</b>	<b>17,959</b>	<b>20,918</b>
5414	various	2017	1,100,000	(1,100,000)	45,853	-	8,564
5413	various	2017	450,000	(450,000)	19,105	-	3,568
5415	various	2017	550,000	(550,000)	20,825	-	3,889
5526	5.55	2018	1,070,000	(988,229)	159,648	81,771	49,755
<b>Total Water Debt</b>			<b>3,170,000</b>	<b>(3,088,229)</b>	<b>245,431</b>	<b>81,771</b>	<b>65,776</b>
<b>Total Long Term Debt</b>			<b>\$ 12,905,000</b>	<b>\$ (10,214,296)</b>	<b>\$ 3,428,239</b>	<b>\$ 2,690,704</b>	<b>\$ 230,194</b>

The following amounts are principal and interest payable over the next five years:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Water	\$ 57,237	\$ -	\$ -	\$ -	\$ -
Drainage	12,571	-	-	-	-
Recreation	391,489	391,489	391,489	391,489	159,871
<b>Total</b>	<b>\$ 461,297</b>	<b>\$ 391,489</b>	<b>\$ 391,489</b>	<b>\$ 391,489</b>	<b>\$ 159,871</b>

## 10. Other Assets

Ladner Harbour Infrastructure	<u>2017</u>	<u>2016</u>
	\$ 791,617	\$ 742,994

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 11. Employee Benefit Plans

	<u>2017</u>	<u>2016</u>
Accrued benefit liability, beginning of year	\$ 8,011,200	\$ 6,853,297
Service cost	702,800	546,700
Interest cost	244,200	250,700
Benefit payments	(1,068,000)	(770,700)
Amortization of actuarial loss	31,500	46,000
Actuarial adjustment	-	1,085,203
Accrued benefit liability, end of year	\$ 7,921,700	\$ 8,011,200
Unamortized net actuarial loss	278,400	309,900
Accrued benefit obligation, end of year	\$ 8,200,100	\$ 8,321,100

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

	<u>2017</u>	<u>2016</u>
Discount rates	3.0%	3.0%
Expected compensation increases	2.6% to 3.1%	2.6% to 3.1%
Estimated average remaining service life of employees	12	12

The City provides employee future benefits in the form of severance benefits, compensated absences and non-vested sick leave to qualifying employees. Severance benefits are cash settlements to employees who cease employment with the City after a specified period of time. The City provides certain post-employment termination benefits to both qualifying union and exempt employees.

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2016 with an estimated value for December 31, 2017. The next valuation will be performed as at December 31, 2018.

## 12. Taxation Revenue

	<u>2017</u>	<u>2016</u>
General taxation and debt Levy	\$ 133,684,637	\$ 124,455,997
Collections for other taxing authorities	83,767,810	77,117,042
Special assessments	445,563	541,785
Payments in lieu	3,643,328	3,536,288
Utilities and ports compensation	651,657	651,348
Tsawwassen Business Improvement Association	130,543	129,306
Other taxes	5,061,280	4,375,204
Subtotal	227,384,818	210,806,970
Transfer to:		
Province of BC - school taxes	(65,239,429)	(60,837,429)
Greater Vancouver Regional District	(2,053,548)	(1,899,870)
Municipal Finance Authority	(9,526)	(7,146)
BC Assessment Authority	(2,333,607)	(2,063,305)
Greater Vancouver Transportation Authority	(14,131,700)	(12,309,292)
Total collections for other taxing authorities	(83,767,810)	(77,117,042)
General taxation and debt Levy	\$ 143,617,008	\$ 133,689,928

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 13. Tangible Capital Assets

	Balance Dec 31, 2016	Additions	Disposals	Balance Dec 31, 2017
<b>Cost</b>				
Land	\$ 227,470,620	\$ 1,747,396	\$ (550,559)	\$ 228,667,457
Buildings	120,996,495	5,947,849	(1,341,936)	125,602,408
Vehicles	23,430,562	1,250,229	(979,571)	23,701,220
Machinery and equipment	9,051,527	427,755	(547,968)	8,931,314
Land improvements	25,428,932	2,908,228	(1,063,481)	27,273,679
Waterworks	130,774,364	4,754,187	(547,016)	134,981,535
Sewer mains	107,882,794	3,414,183	(245,905)	111,051,072
Pooled assets	36,176,234	5,898,290	(2,259,361)	39,815,163
Drainage infrastructure	207,864,441	21,895,837	(609,861)	229,150,417
Roads infrastructure	310,413,388	16,721,086	(5,179,932)	321,954,542
Leased assets	79,574	-	-	79,574
Work in progress	16,708,523	(4,400,852)	(24,518)	12,283,153
<b>Total Cost</b>	<b>\$ 1,216,277,454</b>	<b>\$ 60,564,188</b>	<b>\$ (13,350,108)</b>	<b>\$ 1,263,491,534</b>
<b>Accumulated Amortization</b>				
Buildings	\$ 41,626,063	\$ 3,663,156	\$ (1,012,186)	\$ 44,277,033
Vehicles	13,760,584	1,617,646	(859,921)	14,518,309
Machinery and equipment	6,403,417	584,697	(521,154)	6,466,960
Land improvements	11,848,568	1,075,518	(982,714)	11,941,372
Waterworks	41,533,918	1,919,229	(346,409)	43,106,738
Sewer mains	45,342,697	1,777,255	(205,516)	46,914,436
Pooled assets	13,898,604	2,854,455	(2,259,361)	14,493,698
Drainage infrastructure	75,664,343	2,931,786	(363,804)	78,232,325
Roads infrastructure	156,890,393	7,363,108	(3,394,504)	160,858,997
Leased assets	79,574	-	-	79,574
<b>Total Accumulated Amortization</b>	<b>\$ 407,048,161</b>	<b>\$ 23,786,850</b>	<b>\$ (9,945,569)</b>	<b>\$ 420,889,442</b>
<b>Net Book Value</b>				
Land	\$ 227,470,620	\$ 1,747,396	\$ (550,559)	\$ 228,667,457
Buildings	79,370,432	2,284,693	(329,750)	81,325,375
Vehicles	9,669,978	(367,417)	(119,650)	9,182,911
Machinery and equipment	2,648,110	(156,942)	(26,814)	2,464,354
Land improvements	13,580,364	1,832,710	(80,767)	15,332,307
Waterworks	89,240,446	2,834,958	(200,607)	91,874,797
Sewer mains	62,540,097	1,636,928	(40,389)	64,136,636
Pooled assets	22,277,630	3,043,835	-	25,321,465
Drainage infrastructure	132,200,098	18,964,051	(246,057)	150,918,092
Roads infrastructure	153,522,995	9,357,978	(1,785,428)	161,095,545
Leased assets	-	-	-	-
Work in progress	16,708,523	(4,400,852)	(24,518)	12,283,153
<b>Total Net Book Value</b>	<b>\$ 809,229,293</b>	<b>\$ 36,777,338</b>	<b>\$ (3,404,539)</b>	<b>\$ 842,602,092</b>

a) Assets under construction (Work in Progress) having a value of \$12,283,153 (2016 - \$16,708,523) have not been amortized.

Amortization of these assets will commence when the assets are put into service.

b) There have been no write-down of tangible capital assets during the year.

c) Contributed Assets have been recognized at fair market value at the date of contribution.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 13. Tangible Capital Assets (continued)

The value of the Contributed Assets received is as follows:

	<u>2017</u>	<u>2016</u>
	\$	\$
Buildings	-	245,113
Land	135,001	19,038,944
Pooled assets	53,100	222,838
Drainage	10,847,121	2,854,000
Roads	3,309,826	1,759,954
Water	1,280,759	1,226,645
Sewer	1,366,882	372,600
	<b>\$ 16,992,689</b>	<b>\$ 25,720,094</b>

## 14. Accumulated Surplus

	<u>2017</u>	<u>2016</u>
	\$	\$
<b>Equity in Tangible Capital Assets</b>	<b>\$ 839,911,389</b>	<b>\$ 805,801,054</b>
General	26,620,448	14,966,869
Water	4,626,837	5,020,310
Sewer	5,072,866	4,627,474
Solid waste	4,113,610	3,772,115
<b>Total Unappropriated Surplus</b>	<b>40,433,761</b>	<b>28,386,768</b>
Operating	215,182	142,799
Capital projects	3,451,840	3,058,918
Equipment replacement	13,686,451	12,452,169
Ladner parking	306,191	267,175
Parks and public lands	2,059,622	2,873,710
Tax sale	134,908	133,124
<b>Total Statutory Reserves</b>	<b>19,854,194</b>	<b>18,927,895</b>
Boundary Bay Airport improvements	635,148	528
Capital works financing fund	13,040,768	13,210,110
Designated capital (work in progress)	32,000,238	27,480,123
Drainage and irrigation	946,232	3,008,732
Emergency	500,000	500,000
Environment	1,395,252	1,203,381
Habitat	3,200	18,200
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	1,546,459	1,565,543
Other	5,705,676	1,224,575
Payroll benefits and allowances	2,432,362	2,432,362
Recreation	2,191,124	1,961,095
Recycling and solid waste	716,220	716,220
Road restoration	4,744,687	4,957,992
Southlands amenity fund	8,930,894	9,165,000
Sewer	13,325,587	13,325,587
Water	7,672,789	9,793,025
<b>Total Non-Statutory Reserves</b>	<b>99,934,744</b>	<b>94,710,581</b>
<b>Total Reserves (schedule 7)</b>	<b>119,788,938</b>	<b>113,638,476</b>
<b>Total Accumulated Surplus</b>	<b>\$ 1,000,134,088</b>	<b>\$ 947,826,298</b>

# Notes to the Consolidated Financial Statements

**Year ended December 31, 2017 with comparative figures for 2016**

## 15. Commitments and Contingencies

**a)** The City, as a member of the Greater Vancouver Water District, the Greater Vancouver Sewage and Drainage District, and the Greater Vancouver Regional District, is jointly and severally liable for the net capital liabilities of these districts.

**b)** The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2017, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 37,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The City of Delta paid \$10,124,641 (2016 - \$10,113,326) for employer contributions while employees contributed \$8,055,311 (2016 - \$8,314,122) to the plan in fiscal 2017. The next valuation will be as at December 31, 2018, with results available in 2019.

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.

**c)** In the ordinary course of business, claims are asserted or made against the City, and it is currently involved in various legal actions. The outcome of these actions cannot be determined at this time. A provision has been made in the accounts for any likely unfavorable outcome of these actions. The amount of any loss in excess of the provision and insurance coverage will be recorded when determinable.

**d)** The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-appropriation insurance reserve (Note 14). Based on estimates, this appropriation reasonably provides for all outstanding claims.

**e)** The City has a contingent liability with respect to the Municipal Finance Authority of BC (MFA) Debt Reserve Fund Demand Note. As a condition of the borrowing undertaken by the City, the City was required to contribute to the MFA Debt Reserve through a demand note. The demand note will only be recorded as an asset and liability if a local government, under joint and several agreement of the regional district, defaults on the loan obligation. Upon this action of the default, the MFA may call the outstanding demand notes of the deficient regional district, at which point the demand notes then become an asset and a liability of the associated members. Once the defaulting local government repays in full the defaulted position, the MFA will refund all called demand notes. It is generally unlikely that the funds will be demanded by the MFA; therefore, the contingent liability has not been recorded in the consolidated financial statements. As at December 31, 2017, the demand notes total \$327,500 (2016 -\$399,709).

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 16. Basis of Segmented Reporting

The City has adopted the Public Sector Accounting Board recommendation requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the cost of the function have been attributed to each segment. Expenditures reported for each segment include an allocation of internal equipment charges based on departmental usage of equipment. Interest is allocated to functions based on the purpose of the specific borrowing.

City Services are provided by departments and have been separately disclosed as follows:

### Administration and Fiscal

General Government includes the Clerks Office, the Office of the City Manager, Human Resources and Corporate Planning, Legal Services and all other legislative services. The Departments within the General Government are responsible for adopting bylaws; and administrative policy; Fiscal also includes the levy for taxation, library services and ECOMM as well as corporate wide services.

### Finance

Finance is responsible for the overall financial management of the City including the levying and collecting taxes; managing City assets; procurement, audit services and support of the City's information technology.

### Police

The Police Department is responsible for the safety of lives and property of citizens, to preserve peace and order, to prevent crimes from occurring, to detect offenders, and to enforce the law.

### Fire

The Fire Department is responsible for fire suppression, fire prevention programs, training and education related to prevention.

### Other Protective Services

Other Protective Services is responsible for bylaw enforcement and Animal Control.

### Engineering, Public Works and Transportation

The Engineering Department is responsible for the roads, transportation networks, drainage, street lighting, parking, snow removal, bridges, fleet maintenance and all related traffic services and administration.

### Community Planning and Development

The Community Planning Department manages urban development businesses and residents through city planning and community development. It ensures quality of building construction through enforcement of building codes and standards. It facilitates development by providing approval on development plans, zoning bylaws and building permit applications.

### Parks, Recreation and Culture

The Parks, Recreation and Culture Department provides public service that contributes to neighbourhood development and sustainability through the provision of recreational and leisure programs. It provides services that contribute to the healthy living of the community through partnerships, promotion, and preventative education.

### Environmental Health and Solid Waste

The Environmental Health section is responsible for the protection and enhancement of the environmental values of the municipality through education, enforcement, bylaw development, complaint investigation and response to incidents. The solid waste program is responsible for garbage collection and recycling.

### Water and Sewer Utilities

The water program provides drinking water to the citizens of the City through its network of pipes; the sewer program is responsible for collecting, disposal and transporting of sewage to the regional disposal facilities.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 17. Segmented Information

	Admin	Finance	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	-	-	-	17,540	11,674	1,729,963
Sale of services (schedule 2)	528,293	55,889	38,732	-	193,927	5,072,087
Licenses, permits, fees and penalties (schedule 3)	14,856	290,147	6,722,231	1,100	13,200	230,988
Contributions (schedule 4)	161,905	9,571	12,003	-	27,220	98,271
Investment income	-	-	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 8)	-	-	-	-	-	-
Landfill royalties	-	-	-	-	-	-
MFA surplus distribution	-	-	-	-	-	-
Gain on disposal of tangible capital assets	-	-	-	-	-	-
Contributed tangible capital assets (note 13)	-	-	-	-	-	-
Other (schedule 5)	295,662	207,534	-	-	7,160	173,273
<b>Total Revenue</b>	<b>1,000,716</b>	<b>563,141</b>	<b>6,772,966</b>	<b>18,640</b>	<b>253,181</b>	<b>7,304,582</b>
Wages, salaries and benefits	6,055,621	5,955,513	5,316,240	580,741	24,055,102	33,691,966
Materials and supplies	400,361	116,242	54,669	6,058	797,692	1,708,517
Repairs and maintenance	103,330	746,522	18,401	1,469	154,154	545,973
Services	1,639,507	226,143	206,004	83,948	48,676	1,471,616
Leases and rentals	14,226	5,600	13,510	610	-	622,716
Library	-	-	-	-	-	-
ECOMM	-	-	-	-	-	-
Utilities	48,143	213,431	16,510	3,341	122,992	370,781
Garbage and recycling	-	230	-	96	2,109	3,982
Regional district charges	-	-	-	-	-	-
Other	2,029,457	248,381	26,562	4,374	141,939	372,840
Municipal equipment charges	(297,652)	115,942	139,733	17,228	868,834	836,215
Amortization of tangible capital assets (note 13)	-	-	-	-	780,224	-
Interest charges	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>9,992,993</b>	<b>7,628,004</b>	<b>5,791,629</b>	<b>697,865</b>	<b>26,972,722</b>	<b>39,624,606</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$(8,992,277)</b>	<b>\$(7,064,863)</b>	<b>\$981,337</b>	<b>\$(679,225)</b>	<b>\$(26,719,541)</b>	<b>\$(32,320,024)</b>

**Year ended December 31, 2017 with comparative figures for 2016**

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Fiscal	Year ending December 31, 2017	Year ending December 31, 2016
\$ -	\$ -	\$ -	\$ 13,408	\$ 13,027	\$ -	\$ 143,590,573	\$ 143,617,008	\$ 133,689,928
-	1,118,978	46,488	32,435	-	-	125,331	3,082,409	3,440,926
554,265	5,386,795	8,525,578	26,922,487	17,486,441	5,898,187	1,655,437	72,318,118	67,358,903
2,066,612	752,514	1,282	19,499	-	-	1,180,232	11,292,661	9,619,619
104,206	152,088	321,889	1,375	-	-	1,935,009	2,823,537	14,305,682
-	-	-	-	-	-	2,889,478	2,889,478	2,180,484
-	-	-	-	-	-	394,963	394,963	566,031
-	436,000	-	-	11,500	-	202,000	649,500	1,880,000
-	-	-	-	-	-	3,422,623	3,422,623	3,051,538
-	-	-	-	-	-	92,658	92,658	190,010
-	-	-	-	-	-	8,482,664	8,482,664	-
-	14,210,047	-	1,280,759	1,366,882	-	135,001	16,992,689	25,720,094
4,827	378,689	750,998	-	-	167,795	381,700	2,367,638	1,822,917
<b>2,729,910</b>	<b>22,435,111</b>	<b>9,646,235</b>	<b>28,269,963</b>	<b>18,877,850</b>	<b>6,065,982</b>	<b>164,487,669</b>	<b>268,425,946</b>	<b>263,826,132</b>
2,505,339	13,195,454	21,933,689	2,003,235	1,462,866	33,000	1,333,668	118,122,434	115,464,724
98,752	4,073,457	1,757,525	701,522	392,177	71,595	9,566	10,188,133	9,586,554
38,602	2,245,352	2,139,890	232,362	534,417	-	296,230	7,056,702	6,592,689
113,230	1,397,754	662,385	162,496	440,309	-	378,313	6,830,381	6,318,415
2,640	952,889	359,889	285,747	305,923	-	40,000	2,603,750	2,514,792
-	-	-	-	-	-	3,599,167	3,599,167	3,494,212
-	-	-	-	-	-	2,554,105	2,554,105	2,410,042
49,877	1,705,665	2,286,713	141,676	165,498	75	16,873	5,141,575	4,810,710
26,453	107,249	33,160	69,347	51,300	5,518,725	-	5,812,651	5,533,251
-	-	-	16,160,420	7,631,375	-	-	23,791,795	23,014,839
4,003	742,583	895,386	13,376	18,425	10	629,824	5,127,160	5,079,368
190,552	(1,236,946)	1,772,334	1,565,481	1,281,480	101,082	(4,082,026)	1,273,257	1,214,655
-	12,543,456	1,418,602	2,439,320	1,777,253	-	4,827,995	23,786,850	22,418,653
-	20,919	-	65,777	-	-	143,500	230,196	587,390
-	-	-	-	-	-	-	-	1,369,322
<b>3,029,448</b>	<b>35,747,832</b>	<b>33,259,573</b>	<b>23,840,759</b>	<b>14,061,023</b>	<b>5,724,487</b>	<b>9,747,215</b>	<b>216,118,156</b>	<b>210,409,616</b>
<b>\$(299,538)</b>	<b>\$(13,312,721)</b>	<b>\$(23,613,338)</b>	<b>\$4,429,204</b>	<b>\$4,816,827</b>	<b>\$341,495</b>	<b>\$154,740,454</b>	<b>\$52,307,790</b>	<b>\$53,416,516</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2017 with comparative figures for 2016

## 18. Budget Figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as 2017 - 2021 Financial Plan Bylaw No. 7639, 2017 adopted February 28, 2017. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and Consolidated statement of net financial assets.

<b>Revenues per the financial plan</b>	<b>\$ 293,777,500</b>
Contributed assets included in bylaw	14,711,000
Fund transfers	(1,835,000)
Reserves used	<u>(60,238,000)</u>
Revenues per Bylaw No. 7513	246,415,500
Capital plan revenues carried forward	2,993,500
Fund transfers	1,835,000
<b>Revenues per financial statements</b>	<b>\$ 251,244,000</b>
<b>Expenses per financial plan</b>	<b>\$ 293,777,500</b>
Capital plan	(93,626,500)
Non capital expenditures included in capital plan	4,900,000
Depreciation included in bylaw	23,353,000
Fund transfers	(1,835,000)
Reserves contributions	<u>(8,234,000)</u>
Principal payments	<u>(342,500)</u>
Expenses per Bylaw No. 7513	217,992,500
Equipment usage and lifecycle replacement	3,694,500
Fund transfers	1,835,000
<b>Expenses per financial statements</b>	<b>\$ 223,522,000</b>

# Supplementary Information

For the years ended December 31,

**2017**

**2016**

## Schedule 1 - Revenue from Government Transfers

Transportation grants	\$ 272,652	\$ 671,448
Drainage grants	813,854	663,042
Provincial traffic fine grants	1,550,387	1,702,499
Other grants	445,516	403,937
	<b>\$ 3,082,409</b>	<b>\$ 3,440,926</b>

## Schedule 2 - Revenue from Sale of Services

Water	\$ 26,922,487	\$ 26,716,781
Sewer	17,486,441	16,106,833
Solid waste	5,898,187	5,767,740
Recreational services	8,595,615	8,437,862
Recoverable services	7,238,220	6,463,163
Other	6,177,168	3,866,524
	<b>\$ 72,318,118</b>	<b>\$ 67,358,903</b>

## Schedule 3 - Revenue from Licenses, Permits, Fees & Penalties

Business licenses	\$ 1,410,261	\$ 1,396,869
Dog licenses	239,441	252,325
Building permits and inspection fee	4,942,057	2,594,426
Bylaw infractions	360,625	537,935
Animal control fees and fines	56,285	80,409
Penalties and interest on taxes and utilities	1,171,821	1,051,770
Soil deposit and highway use fee	572,048	736,322
Development application fee	1,715,770	2,169,088
Protective service fee	200,943	187,744
Information and administrative fee	493,081	488,449
Other	130,329	124,282
	<b>\$ 11,292,661</b>	<b>\$ 9,619,619</b>

## Schedule 4 - Revenue from Contributions

Contributions	\$ 1,151,560	\$ 12,699,920
Other cost recoveries	712,476	677,841
Donations and fundraising	291,797	474,915
Other	667,704	453,006
	<b>\$ 2,823,537</b>	<b>\$ 14,305,682</b>

## Schedule 5 - Other Revenue

Rentals	\$ 778,727	\$ 970,341
Disposal of equipment	57,886	83,842
Cemetery	173,543	154,285
Other	1,357,482	614,449
	<b>\$ 2,367,638</b>	<b>\$ 1,822,917</b>

## Schedule 6 - Trust Funds

North Delta Cemetery Trust Fund	\$ 23,971	\$ 21,613
South Delta Cemetery Trust Fund	957,756	921,185
Deposits held in trust for developers and others	26,095,345	17,996,532
	<b>\$ 27,077,072</b>	<b>\$ 18,939,330</b>

These funds have been created to hold assets, which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations, trust funds are not included in the City's consolidated financial statements.

## Schedule 7 – Reserves

	Balance, December 31, 2016	Contributions Received	Internal Transfers	Capital Uses	Operating Uses	Interest Allocated	Balance, December 31, 2017
<b>Statutory Reserves</b>							
Operating	\$ 142,799	\$ -	\$ 70,000	\$ -	\$ -	\$ 2,383	\$ 215,182
Capital projects	3,058,918	51,957	300,000	-	-	40,965	3,451,840
Equipment replacement	12,452,169	116,731	3,572,026	(2,628,438)	-	173,963	13,686,451
Ladner parking	267,175	35,200	-	-	-	3,816	306,191
Parks and public lands	2,873,710	769,173	-	(1,616,094)	-	32,833	2,059,622
Tax sale	133,124	-	-	-	-	1,784	134,908
<b>Total Statutory Reserves</b>	<b>\$ 18,927,895</b>	<b>\$ 973,061</b>	<b>\$ 3,942,026</b>	<b>\$ (4,244,532)</b>	<b>\$ -</b>	<b>\$ 255,744</b>	<b>\$ 19,854,194</b>
<b>Non-Statutory Reserves</b>							
Boundary Bay Airport improvements	528	600,000	34,620	-	-	-	635,148
Capital works financing fund	13,210,110	92,658	-	(262,000)	-	-	13,040,768
Designated capital (work in progress)	27,480,123	-	-	4,520,115	-	-	32,000,238
Drainage and irrigation	3,008,732	-	-	(2,062,500)	-	-	946,232
Emergency	500,000	-	-	-	-	-	500,000
Environment	1,203,381	191,871	-	-	-	-	1,395,252
Habitat	18,200	-	-	(15,000)	-	-	3,200
Insurance	3,520,000	-	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	-	628,108
Landscaping	1,565,543	609,465	-	(628,549)	-	-	1,546,459
Other	1,224,575	4,831,101	-	(350,000)	-	-	5,705,676
Payroll benefits and allowances	2,432,362	-	-	-	-	-	2,432,362
Recreation	1,961,095	374,903	225,000	(369,874)	-	-	2,191,124
Recycling and solid waste	716,220	-	-	-	-	-	716,220
Road restoration	4,957,992	193,990	-	(407,295)	-	-	4,744,687
Southlands amenity fund	9,165,000	-	-	(234,106)	-	-	8,930,894
Sewer	13,325,587	-	-	-	-	-	13,325,587
Water	9,793,025	-	-	(2,120,236)	-	-	7,672,789
<b>Total Non-Statutory Reserves</b>	<b>94,710,581</b>	<b>6,893,988</b>	<b>259,620</b>	<b>(1,914,445)</b>	<b>(15,000)</b>	<b>-</b>	<b>99,934,744</b>
<b>Total Reserves (note 14)</b>	<b>\$ 113,638,476</b>	<b>\$ 7,867,049</b>	<b>\$ 4,201,646</b>	<b>\$ (6,158,977)</b>	<b>\$ (15,000)</b>	<b>\$ 255,744</b>	<b>\$ 119,788,938</b>

## Schedule 8 – Statement of Financial Activity by Fund (Unaudited)

For the year ended December 31, 2017	Budget	General	Water	Sewer	Solid Waste	Total
<b>Revenues</b>						
Taxation and grants in lieu (note 12)	\$ 140,784,000	\$ 143,590,572	\$ 13,409	\$ 13,027	\$ -	\$ 143,617,008
Government transfers (schedule 1)	4,895,000	3,049,974	32,435	-	-	3,082,409
Sale of services (schedule 2)	69,478,500	22,011,003	26,922,487	17,486,441	5,898,187	72,318,118
Licenses, permits, fees and penalties (schedule 3)	6,862,500	11,273,162	19,499	-	-	11,292,661
Contributions (schedule 4)	3,168,500	2,822,162	1,375	-	-	2,823,537
Investment income	1,860,000	2,889,478	-	-	-	2,889,478
Actuarial earnings on debt	-	297,610	97,353	-	-	394,963
Development cost charges (note 8)	1,746,000	638,000	-	11,500	-	649,500
Landfill royalties	2,686,000	3,422,623	-	-	-	3,422,623
MFA surplus distribution	92,000	92,658	-	-	-	92,658
Gain on disposal of tangible capital assets	-	8,482,664	-	-	-	8,482,664
Contributed tangible capital assets (note 13)	14,711,000	14,345,048	1,280,759	1,366,882	-	16,992,689
Other (schedule 5)	4,960,500	2,199,843	-	-	167,795	2,367,638
	<b>251,244,000</b>	<b>215,114,797</b>	<b>28,367,317</b>	<b>18,877,850</b>	<b>6,065,982</b>	<b>268,425,946</b>
<b>Expenses</b>						
General government	29,393,000	23,769,045	-	-	-	23,769,045
Library services	3,599,500	3,599,167	-	-	-	3,599,167
Fire services	27,629,000	26,972,722	-	-	-	26,972,722
Police services	39,959,000	39,624,606	-	-	-	39,624,606
Other protective services	3,196,000	3,029,448	-	-	-	3,029,448
Water services	24,246,500	-	23,840,759	-	-	23,840,759
Sewer services	14,091,000	-	-	14,061,023	-	14,061,023
Engineering	10,607,500	10,744,010	-	-	-	10,744,010
Drainage	6,378,500	6,773,876	-	-	-	6,773,876
Road and traffic safety	17,604,500	18,229,946	-	-	-	18,229,946
Environmental health	779,500	697,865	-	-	-	697,865
Solid waste	5,811,000	-	-	-	5,724,487	5,724,487
Community planning and development	6,390,500	5,791,629	-	-	-	5,781,629
Parks, recreation and culture	33,836,500	33,259,573	-	-	-	33,259,573
	<b>223,522,000</b>	<b>172,491,887</b>	<b>23,840,759</b>	<b>14,061,023</b>	<b>5,724,487</b>	<b>216,118,156</b>
<b>Excess of Revenues over Expenses</b>	<b>27,722,000</b>	<b>42,622,910</b>	<b>4,526,558</b>	<b>4,816,827</b>	<b>341,495</b>	<b>52,307,790</b>
<b>Change in Equity in Tangible Capital Assets</b>						
Tangible capital assets acquired (note 13)	(88,726,500)	(52,395,818)	(4,754,187)	(3,414,183)	-	(60,564,188)
Amortization of tangible capital assets (note 13)	23,353,000	19,570,276	2,439,320	1,777,254	-	23,786,850
Gain on disposal of tangible capital assets	-	(8,482,664)	-	-	-	(8,482,664)
Proceeds from disposal of tangible capital assets	-	11,887,202	-	-	-	11,887,202
Actuarial earning on debt	-	(297,610)	(97,353)	-	-	(394,963)
Debt payments	-	(276,266)	(66,306)	-	-	(342,572)
Increase in Investment in tangible capital assets	(65,373,500)	(29,994,880)	(2,478,526)	(1,636,929)	-	(34,110,335)
Decrease (increase) in reserves	33,852,000	(974,451)	(2,441,505)	(2,734,506)	-	(6,150,462)
Net increase (decrease) operating surplus	(3,799,500)	11,653,579	(393,473)	445,392	341,495	12,046,993
<b>Unappropriated Surplus, beginning of year</b>	<b>21,523,756</b>	<b>14,966,869</b>	<b>5,020,310</b>	<b>4,627,474</b>	<b>3,772,115</b>	<b>28,386,768</b>
<b>Unappropriated Surplus, end of year</b>	<b>\$ 17,724,256</b>	<b>\$ 26,620,448</b>	<b>\$ 4,626,837</b>	<b>\$ 5,072,866</b>	<b>\$ 4,113,610</b>	<b>\$ 40,433,761</b>

## Permissive Tax Exemptions – 2017

Organization	Address	Total Delta Taxes
828 Air Cadet Squadron Sponsoring Committee	1720 56 Street	350
Ahmadiyya Muslim Jama'at Canada Inc.	9570 River Road	90,800
Benediction Lutheran Church	5575 6 Avenue	18,850
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	22,800
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	14,200
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	1,250
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	33,350
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	21,750
British Columbia Waterfowl Society	5191 Robertson Road	48,300
British Columbia Waterfowl Society	Waterlot	18,200
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12 Avenue	19,450
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	10,400
Columbus Charities Association (Columbus Lodge)	8850 118A Street	7,250
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	7,100
Delta Chamber of Commerce	6201 60 Avenue	9,850
Delta Community Living Society	3800 72 Street	18,900
Delta Community Living Society	3810 72 Street	7,250
Delta Community Living Society	4917 Delta Street	21,250
Delta Community Music School	4705 Arthur Drive	2,050
Delta Fire and Emergency Services	4990 104 Street	1,000
Delta Gymnastics Society	4680 Clarence Taylor Crescent	34,950
Delta Hospice Society	1521 56 Street	18,950
Delta Hospital Auxiliary Society	4816 Delta Street	7,550
Delta Hospital Auxiliary Society	4824 Delta Street	10,300
Delta Hospital Auxiliary Society	4830 Delta Street	9,400
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	11,600
Delta Pentecostal Tabernacle	7696 112 Street	21,300
Delta Pentecostal Tabernacle	77 Ave (No Access)	100
Delta Rockhound, Gem and Mineral Club	1720 56 Street	300
Delta Thistle Curling Club	11415 84 Avenue	3,550
Deltassist Family and Community Services Society	9067 120 Street	44,500
Dogwood Holdings Society	4590 51 Street	2,100
Dogwood Holdings Society	4603 Evergreen Lane	21,600
Dogwood Holdings Society	4649 Evergreen Lane	11,850
East Delta United Church (St. Stephen's United Church)	9696 Ladner Trunk Road	8,200
Evangelical Free Church of North Delta	11300 84 Avenue	17,150
Fellowship of Evangelical Baptist Churches in BC & Yukon	7940 118 Street	14,400
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	25,250
KinVillage Association	5430 10 Avenue	7,750
Kirkland House Foundation	4140 Arthur Drive	2,550
Ladner Christian Reformed Church	4594 54A Street	30,450
Ladner Community Police Station	5072 48 Avenue	2,900
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	40,800
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	2,100
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	2,100
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	7,050
Ladner Gospel Hall	4979 44A Avenue	15,200
Ladner Lawn Bowling Club	5128 47 Avenue	21,500
Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	21,850
Ladner Tennis Club	5151 56 Street	1,000

## Permissive Tax Exemptions – 2017 (continued)

Lighthouse Harbour Ministries	9551 Gunderson Road	5,800
McKee Athletic Association (East Delta Hall)	10379 Ladner Trunk Road	19,000
Navy League of Canada	Annacis Channel	4,150
North Delta Community Police Station	7033 / 7081 120 Street	1,100
North Delta Potters Guild	11415 84 Avenue	1,650
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82 Avenue	23,100
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	1,350
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	1,800
Royal Heights Baptist Church	11706 96 Avenue	27,750
Saviour Lutheran Church Society	4737 57 Street	14,000
Scott Congregation of Jehovah's Witnesses	11955 90 Avenue	27,750
Sources Community Resources Society	4807 Georgia Street	4,700
Sources Community Resources Society	4812 Georgia Street	3,500
Sources Community Resources Society (Chestnut House)	4576 55B Street	2,250
South Delta Artists Guild	1710 56 Street	1,900
South Delta Baptist Church	1880 56 Street	6,400
South Delta Baptist Church	1988 56 Street	100,150
South Delta Library	1321A 56 Street	11,650
South Delta Little House Society	5061 12 Avenue	12,200
South Delta United Soccer Club	5575 Mountain View Boulevard	1,600
Sunshine Hills Tennis Club	11285 Bond Boulevard	21,850
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	2,150
The Delta Potters Association	1720 56 Street	900
The Nature Trust of British Columbia	Harlock Island	200
The Nature Trust of British Columbia	Riparian Habitat Area	8,300
The Pentecostal Assemblies of Canada (Ladner Christian Fellowship Society)	5545 Ladner Trunk Road	20,050
The Roman Catholic Archdiocese of Vancouver (Augustinian Monastery of British Columbia)	3890 Arthur Drive	600
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	89,650
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church)	3900 Arthur Drive	16,200
The Sidekick Players Club	1172 56 Street	2,800
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1117 51A Street	5,600
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	61,450
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	9,200
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	32,850
The Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	9,250
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	18,050
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	11,350
Tsawwassen Tennis Club	286 English Bluff Road	10,550
Tsawwassen United Church	683 53 Street	24,750
Tunnel Town Curling Club	1720 56 Street	10,100
Watershed Artworks Society	11415 84 Avenue	800
<b>Total</b>		<b>1,421,100</b>

# HERITAGE BANNER DESIGN CONTEST

## 2017 Winners

Congratulations to the 2017 Heritage Banner Design Contest Winners!

The Heritage Banner Design Contest is a Council initiative created to raise awareness of Delta's heritage, engage the community, and showcase local artists.



**We Are All Connected**  
*Riley Bouchey*

category: Child/Youth



**Our Future, Our Past**  
*Marlene Graham*

category: North Delta



**View of Mount Baker  
from Centennial Beach**  
*Dorothy Hobbs*

category: South Delta

# EARTH DAY PHOTO CONTEST

## Grand Prize Winner

We received many submissions for our annual contest. Each photo beautifully depicted this year's theme "Birds and their Environment", which was chosen to promote Delta's recently approved Birds and Biodiversity Conservation Strategy, as well as the 2018 International Ornithological Congress.

Congratulations to this year's Grand Prize Winner, Peter Van Ryk, for his gorgeous photograph of two swans gracefully landing on the Fraser River against the colourful backdrop of a Delta sunset.



**Swans Landing on the Fraser**  
*Pete Van Ryk*

### Annual Report Photo Credits

Archive photos courtesy of Delta Museum and Archives Society.

Thank you to Marlene Graham, Richard Pasco, and Earth Day photo contest participants for providing many of the photographs used in this report.







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