

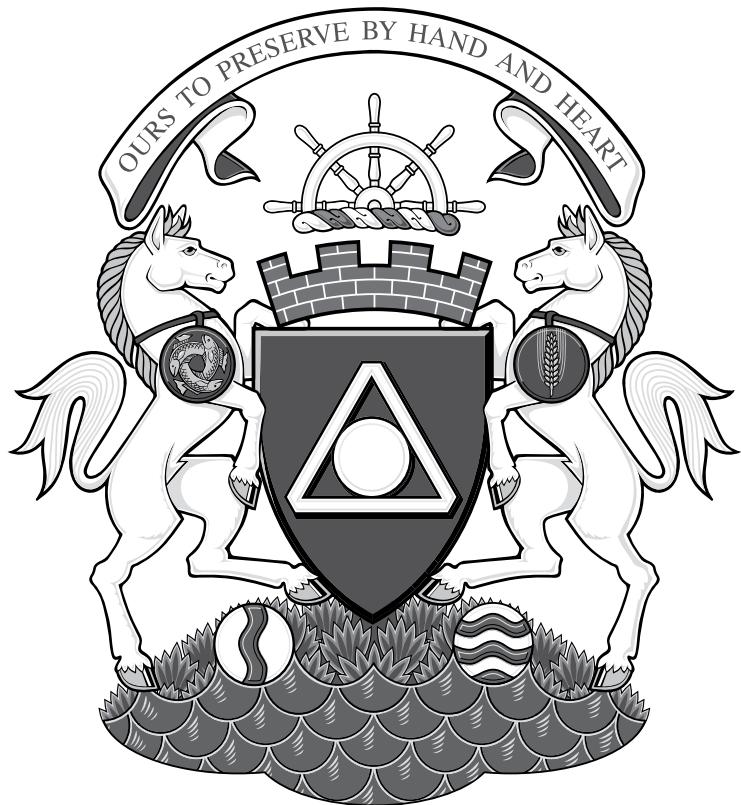


FOR THE YEAR ENDED DECEMBER 31, 2019

# 2019 ANNUAL REPORT

## CITY OF DELTA





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"Our City's success is a shared success thanks to the ongoing efforts of residents, businesses, staff, volunteers, and community organizations. It is an honour for me to serve the City of Delta as Mayor and work with Council to make investments where they will provide the most benefit and plan effectively for the future, while ensuring the financial health of our City continues."

— Mayor George V. Harvie

# TABLE OF CONTENTS

<b>Mayor's Message</b>	4
<b>Delta City Council</b>	5
<b>City Manager's Report</b>	6
<b>About Delta</b>	8
<b>Delta in Numbers</b>	10
<b>Organizational Structure</b>	12
<b>Department Overviews</b>	14
Office of the City Manager	16
Human Resources	18
Corporate Services	20
Corporate Services: Legal Services	22
Corporate Services: Climate Action & Environment	24
Property Use & Compliance	26
Office of the City Clerk	28
Community Planning & Development	30
Engineering	32
Finance	34
Parks, Recreation & Culture	36
Fire & Emergency Services	38
Fire & Emergency Services: Emergency Management Office	40
Delta Police	42
<b>2019 Audited Consolidated Financial Statements</b>	44
Management's Report	45
Independent Auditor's Report	46
Consolidated Statement of Financial Position	49
Consolidated Statement of Operations	50
Consolidated Statement of Net Financial Assets	51
Consolidated Statement of Cashflows	52
Notes to the Consolidated Financial Statements	53
Segmented Information – 2018 and 2019	64
Supplementary Information	67
<b>Permissive Tax Exemptions – 2019</b>	70
<b>Community Banner Contest Winners</b>	72
<b>Earth Day Photo Contest Winner</b>	74



# MAYOR'S MESSAGE

On behalf of Delta Council, I am proud to present the 2019 annual report for the City of Delta, my second report since becoming Mayor. This report provides a detailed account of Delta's financial records and highlights some of the many accomplishments our City has delivered over the past year, thanks to the ongoing support of Delta Council, staff and the community.

First, I want to take a moment to recognize the current financial challenges experienced by our community as a result of COVID-19. As your Council, we have taken proactive steps to ensure the City's finances remain secure and services are provided to the community as effectively as possible. We are doing all we can as your local government to support our residents and businesses and lead the recovery of Delta's economy.

Over the past year, Delta has delivered several new investments in sports, recreation, social health programs, and infrastructure as part of our commitment to enhancing the quality of life, safety, and well-being for all of our community. I am especially proud of launching the Delta Families First Initiative last spring, headlined by the innovative free youth admission program for grades 5-12, which is a regional first.

Recognizing the growing demand for outdoor racquet sports, we approved a multi-year Sport Court Improvement Program to expand and refurbish Delta's inventory of pickleball and tennis courts. In 2019, Delta also constructed its first cricket field and pitch at Delview Park, complete with a new enclosed off-leash dog area and other improvements to enhance the park for a wide range of users. Moving forward, we continue to invest in upgrading our parks, fields, and outdoor infrastructure through multi-year capital projects and collaborations with the Delta School District and other key community partners.

As part of our commitment to create a greener, cleaner City of Delta, Council approved plans to install additional electric vehicle charging stations around the community. We are also increasing our efforts to grow the tree canopy coverage throughout Delta's urban areas. I look forward to input into environmental initiatives that will come from the new Mayor's Youth Council, as we work across generations to achieve our environmental and climate change leadership goals.

Through prudent budgeting and strong financial management, Delta's fiscal position remained strong in 2019. Delta was recognized by NAIOP, the Commercial Real Estate Development Association, with municipal excellence awards for being Most Fiscally Responsible and Most Improved Fees. As your Council, we are dedicated to careful financial planning and oversight to help residents and businesses get the best value for your tax dollars.

We remain committed to supporting our great local businesses. The City continues to collaborate and help fund local improvement initiatives in partnership with the Ladner Business Association, Tsawwassen Business Improvement Association, Delta Chamber of Commerce and North Delta businesses. Helping promote the popular Buy Local in Delta campaign has been a rewarding opportunity to showcase some of the amazing businesses, farms, and services available in Delta – buying local is a simple action we can all take to support our local businesses.

Our City's success is a shared success thanks to the ongoing efforts of residents, businesses, volunteers, and community organizations. It is an honour for me to serve the City of Delta as Mayor and I will continue to work with Council to make investments where they will provide the most benefit and plan effectively for the future, while ensuring the financial health of our City continues.

We have been forced to make adjustments to our financial plan for the coming year as part of the City's response to COVID-19, but our resolve and commitment to support the wonderful community of Delta and the revitalization of our economy is unwavering. Please join me in working together, as this community has always done, to care for each other, support our local businesses, and continue making Delta such an incredible place.

George V. Harvie  
Mayor



MAYOR'S OFFICE



MayorofDelta

# DELTA CITY COUNCIL



*From left to right*

Councillor Jeannie Kanakos, Councillor Bruce McDonald, Councillor Dylan Kruger, Mayor George V. Harvie,  
Councillor Alicia Guichon, Councillor Lois E. Jackson, Councillor Dan Copeland

# CITY MANAGER'S REPORT



As City Manager for the City of Delta, it is my honour and privilege to present our 2019 Annual Report. I am extremely proud of the work of staff throughout this organization to produce this thorough and transparent document, and more importantly, of the incredible accomplishments that were achieved at the direction of Mayor and Council. We take great pride in working together to serve this wonderful community.

Although this is a report about our work and achievements in 2019, I want to acknowledge the outstanding work of Delta staff, first responders, frontline workers, and the entire community of Delta for working together in our response to the COVID-19 pandemic. While the COVID-19 pandemic will impact the City's finances in 2020, through

our consistent prudent financial planning and strong oversight by Council, I am confident that our secure financial position will continue. Our commitment to achieving excellent results and service to the community is unwavering, as is our goal of being responsible stewards of available financial resources.

Throughout this report, you will read about many of the City's 2019 achievements, but I want to highlight a few that were of particular importance in making the year so successful:

- In May 2019 we opened the Boundary Bay Fire Hall, Training and Emergency Operations Centre to provide emergency response coverage for Boundary Bay Airport, a growing industrial base, and nearby Highways 99 and 91. This facility also provides Delta with our first dedicated fire training centre and emergency operations centre.
- Staff implemented Mayor and Council's 'Delta Families First' program that enhances access to Delta's recreation facilities. This program includes free admission passes for youth ages 10 to 18 or enrolled in grades 5 to 12, a two week priority registration window for Delta residents, and the Baby Daze program for new parents.
- In 2019 we embarked on key future planning projects, including the Childcare Needs Assessment and the Housing Action Plan. We are working on these and other important social issues to invest in projects that are needed the most in our community.
- Staff continue to take action on Council's leadership related to climate change, achieving carbon neutrality for the seventh consecutive year. Climate change is one of the most important issues of this generation and following Mayor Harvie's Notice of Motion in October, we have undertaken even more initiatives that will support Council's efforts in the fight against climate change.

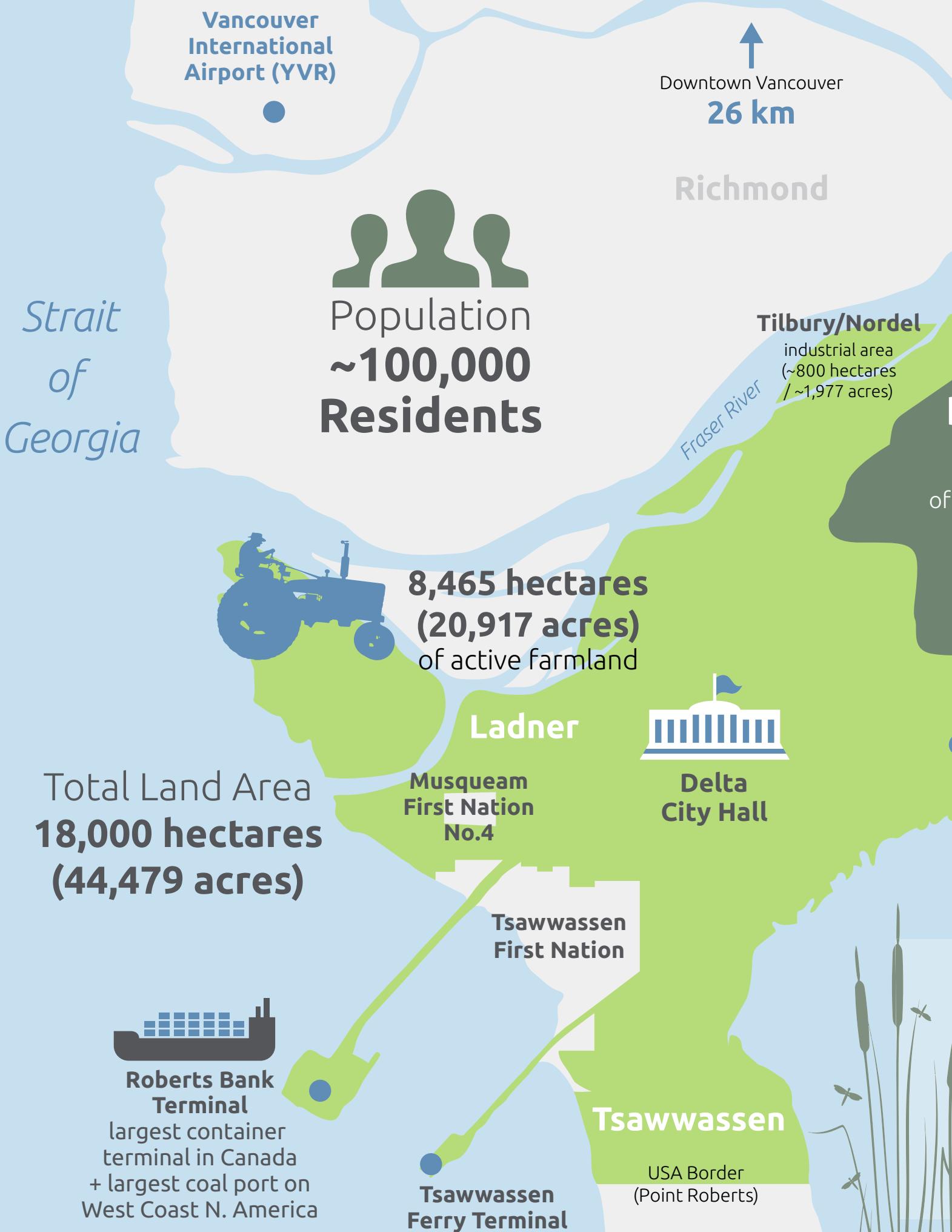
These are just a few of the many things that the City of Delta has achieved in 2019. I want to thank all of my staff and Delta's first responders for their efforts, as we work together to serve this wonderful community and all the people who make Delta such a special place.

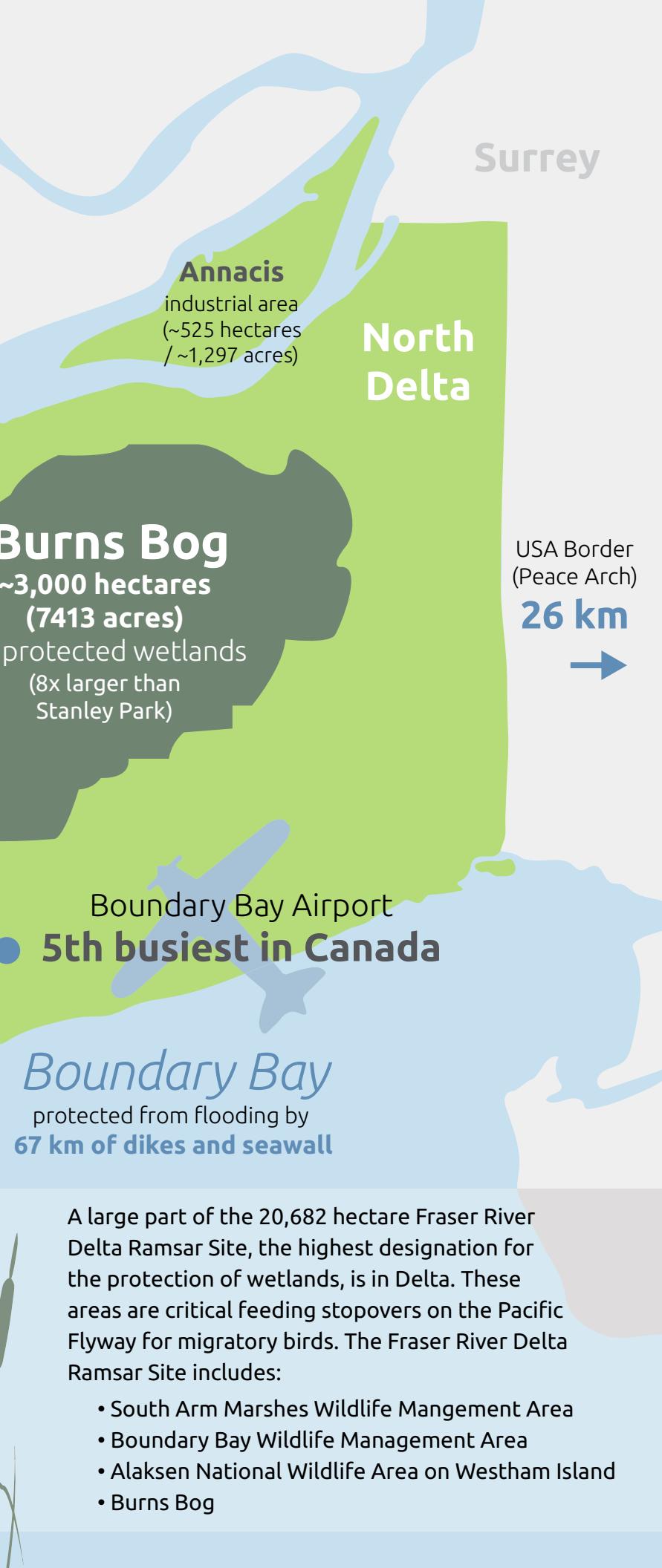
Sincerely,

A handwritten signature in black ink, appearing to read "Sean McGill".

Sean McGill  
City Manager







# 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

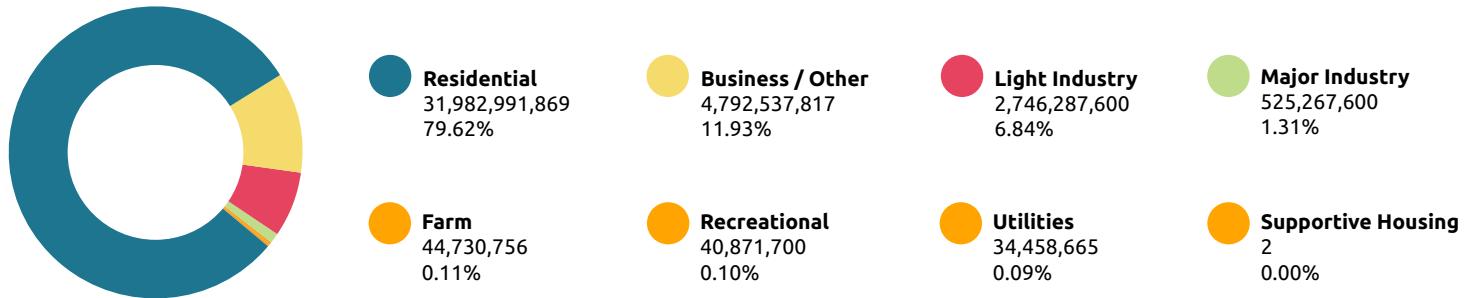
A beachside town located next to the US/Canada border and BC Ferries terminal, Tsawwassen is a tourist destination and a beach paradise for locals. The town features natural spaces, including Boundary Bay Regional Park and Fred Gingell Park, and many recreational opportunities, including golfing and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

A large part of the 20,682 hectare Fraser River Delta Ramsar Site, the highest designation for the protection of wetlands, is in Delta. These areas are critical feeding stopovers on the Pacific Flyway for migratory birds. The Fraser River Delta Ramsar Site includes:

- South Arm Marshes Wildlife Management Area
- Boundary Bay Wildlife Management Area
- Alaksen National Wildlife Area on Westham Island
- Burns Bog

# DELTA IN NUMBERS

Delta's Assessed Value for the Year 2019 (in \$)

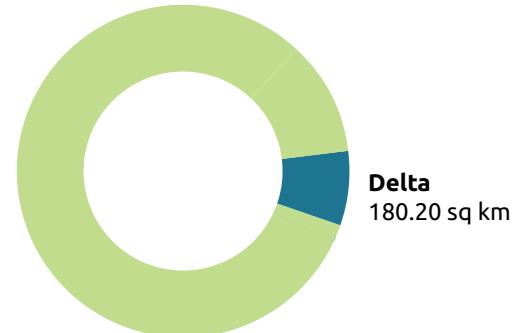


Total Assessed Value and Municipality Comparison for the year 2019

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	422,143,700,902
Surrey	163,055,425,234
Burnaby	113,987,053,052
Richmond	107,426,112,126
Coquitlam	57,194,379,128
West Vancouver	49,694,082,465
Langley Township	48,561,853,422
District of North Vancouver	48,250,954,588
<b>Delta</b>	<b>40,167,146,009</b>
City of North Vancouver	26,525,459,197
Maple Ridge	25,349,873,269
New Westminster	24,407,621,427
Port Coquitlam	19,715,603,286
Port Moody	13,542,108,568
White Rock	9,510,743,180
Langley City	8,173,914,993
Pitt Meadows	5,796,259,319
Bowen Island	2,547,973,100
Anmore	1,620,341,100
Lions Bay	946,863,585
Belcarra	653,730,300

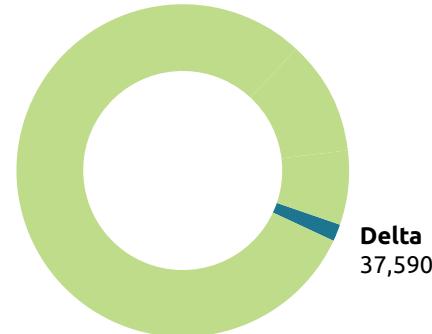
Land Area – Square Kilometres

Remainder of Metro Vancouver  
2,882.68 sq km



2016 Number of Dwellings

Remainder of Metro Vancouver  
1,027,613

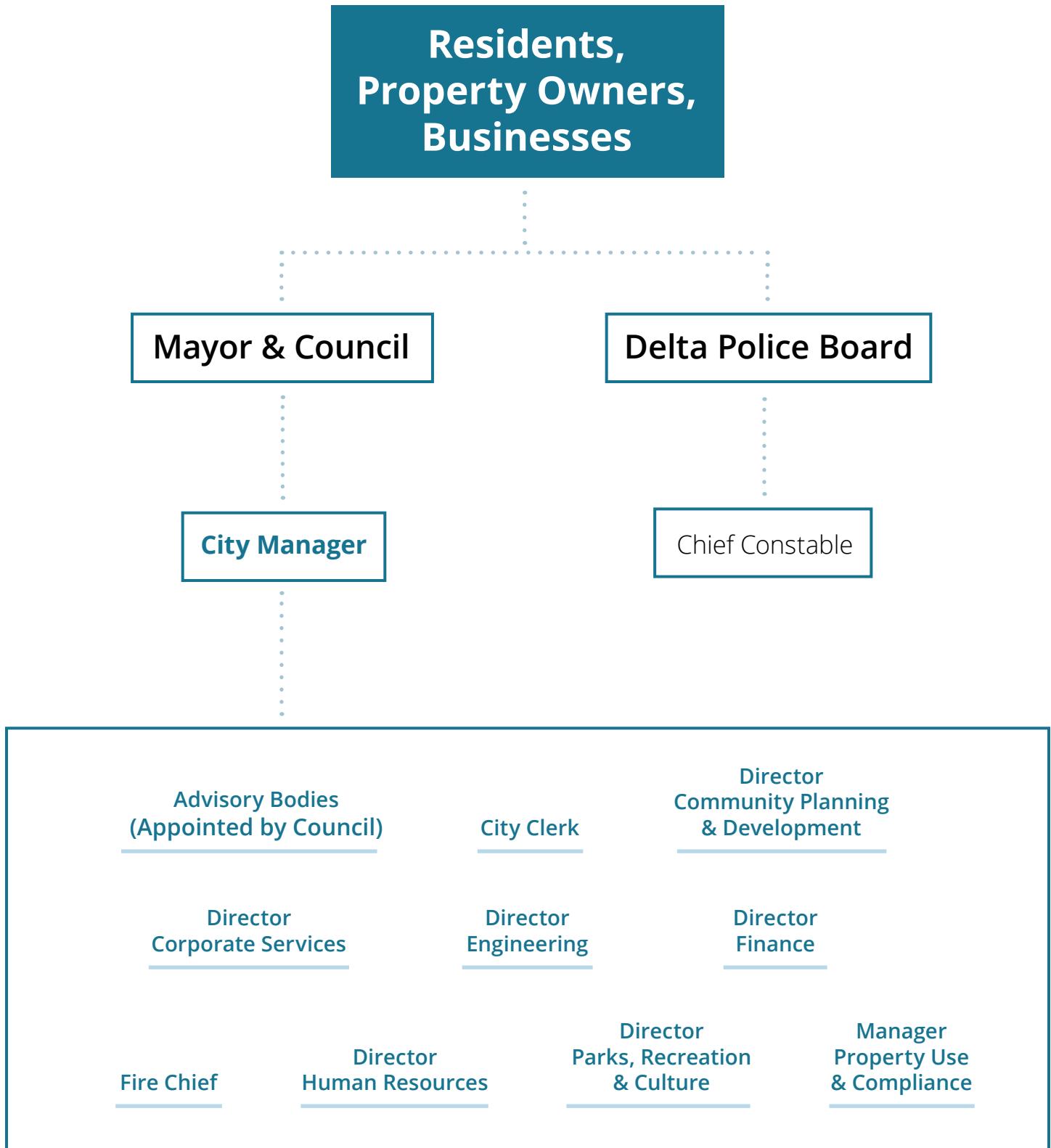


## Population Growth 2011 – 2016

	2011	2016	% Growth
Total	99,863	102,238	2.4%



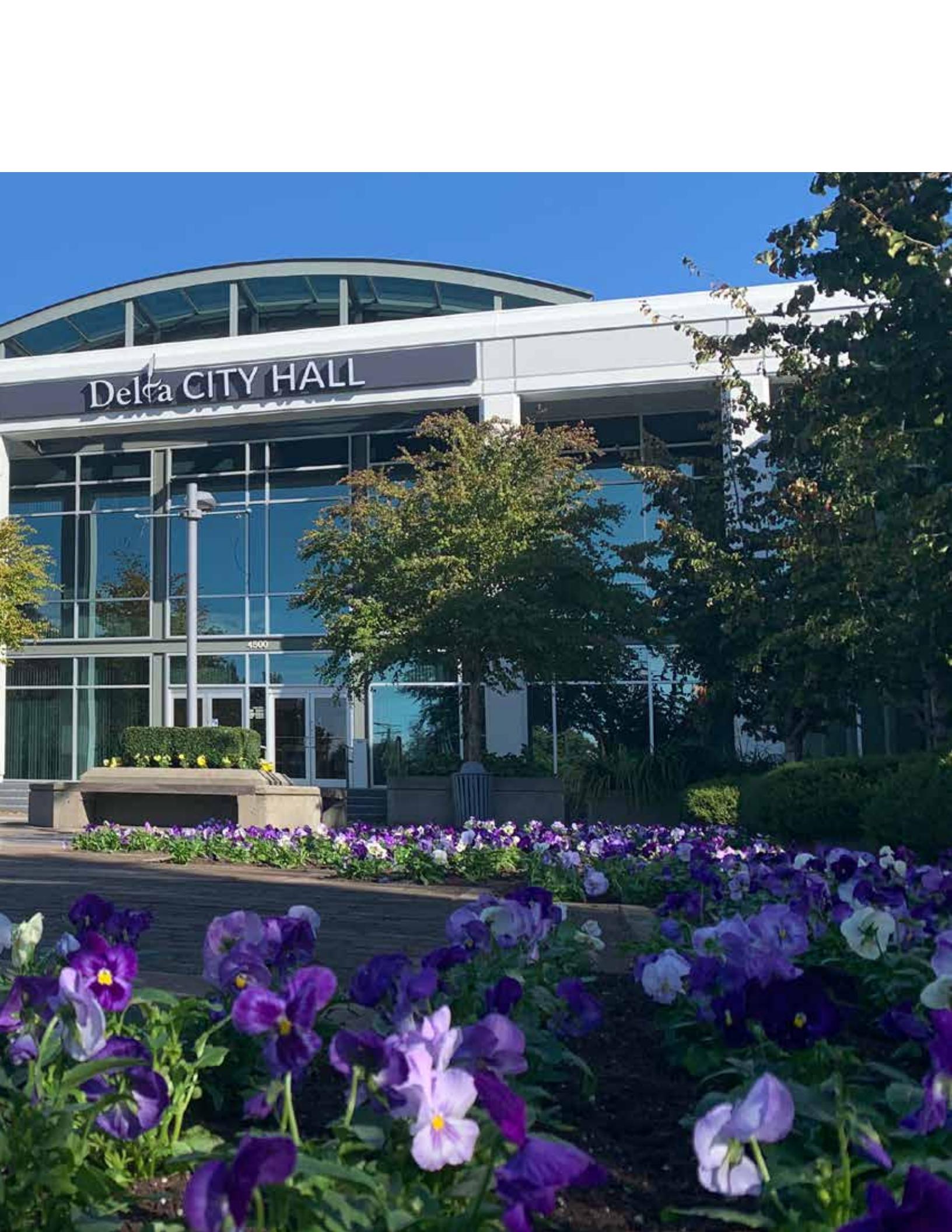
# ORGANIZATIONAL STRUCTURE





# DEPARTMENT OVERVIEWS





Delta CITY HALL

4500

# OFFICE OF THE CITY MANAGER



## DEPARTMENTAL OBJECTIVES

### 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, including the annual budget, financial plan, management of capital projects, assets and services, and fulfillment of employer requirements as related to City staff



## WHO WE ARE

The City Manager is appointed by and responsible to Mayor and Council for the efficient management of the City workforce and ensuring that Council directions and policies are carried out. All of the City's departments report directly to Office of the City Manager.



## WHAT WE DO

The Office of the City Manager is responsible for the daily administration of the City and ensures the delivery of high quality services in a timely, responsible, and cost effective manner. The City Manager provides leadership and sets the overall strategic direction for short and long-term corporate goals and initiatives. When the City's Emergency Operations Centre (EOC) is activated, the City Manager is the EOC Director, responsible for making primary decisions and managing the City's emergency response.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes

 <p>Oversaw the day-to-day operations of the City and implemented Council's direction.</p>	 <p>Led the installation of rainbow benches in all of Delta's communities to promote inclusion and acceptance and support the LGBTQ+ community.</p>
 <p>Coordinated a relationship-building dinner with the Musqueam Executive Council.</p>	 <p>Received recognition for Delta being ranked as the second best community in Metro Vancouver by Maclean's Magazine.</p>
 <p>Oversaw the Mayor's delegation to Ottawa to meet with federal officials regarding replacement of the George Massey Tunnel, cannabis issues, social priorities, and efforts related to climate change.</p>	 <p>Won two awards from the National Association of Industrial and Office Properties, Commercial Real Estate Development Association for:</p> <ul style="list-style-type: none"> <li>• Most Fiscally Responsible</li> <li>• Most Improved – Fees</li> </ul>
 <p>Led staff's efforts to support Mayor and Council at the highly successful 2019 Union of BC Municipalities Convention.</p>	 <p>Facilitated the Business Plan Workshop to set the City's fiscal direction for 2020.</p>
 <p>Increased government transparency by making staff information memos public and instituting live streaming of North Delta Council meetings.</p>	 <p>Established the Innovations Working Group to develop and implement new ideas from staff throughout the organization.</p>

# HUMAN RESOURCES



## DEPARTMENTAL OBJECTIVES

**Objectives:**

- Support the City in all Human Resources related functions and assist the organization in meeting strategic objectives

**Measuring Objectives:**

- Manage Human Resource policies and procedures, recruitment and retention, employee training and professional development, labour relations, claims management, and occupational health and safety



## WHO WE ARE

Human Resources is responsible for providing support and guidance to City staff, Mayor and Council, and the public on all employment related topics.



## WHAT WE DO

Human Resources is responsible for developing and managing corporate programs that support the City and impact employees, including recruitment and selection, labour relations, collective bargaining, training and development, occupational health and safety, health and wellness, and compensation and benefits.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes

 Managed the intake and processing of over 8,600 job applications, completing over 432 interviews.	 Achieved a 2019 BC Municipal Safety Association COR Audit Score of 91%.
 Supported the change to a new life insurance carrier.	 Established a Disability Management Advisor position to support employees in returning to work from absences due to workplace injury or illness.
 Processed over 660 applications for training assistance.	 Supported the United Way Campaign and the Loaned Associate Program, raising over \$41,000.
 Provided ergonomic support for staff located in facilities throughout Delta, including City Hall, Sungod Weight Room, Winskill Weight Room, and Ladner Leisure Centre.	 Provided support for senior level recruitment for the Director of Finance and the Manager of Budgets and Taxation.

# CORPORATE SERVICES



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Provide analysis and advice to Mayor and Council and the City Manager in support of key corporate objectives and matters, including intergovernmental and interagency relations, climate action, social initiatives, economic development and strategic planning
- Collaborate and liaise with City staff, community groups, and residents on matters and concerns pertaining to these core areas

### Measuring Objectives:

- Coordinate and provide support for initiatives guided by Council direction
- Understand issues that affect the City through regular engagement with key stakeholders and members of the community
- Provide a high level of service to Mayor and Council, residents, and staff



## WHO WE ARE

Corporate Services supports the City's key initiatives and core deliverables. Corporate Services consists of four separate but inter-related sections:

- Corporate Policy
- Social Planning
- Legal Services
- Climate Action and Environment



## WHAT WE DO

**Corporate Policy** oversees corporate initiatives and intergovernmental projects and programs. This section is responsible for coordinating Delta's business planning services and bylaw development, organizing municipal representation and policy briefings for the Union of BC Municipalities and the Federation of Canadian Municipalities, and collaborating with Tsawwassen First Nation, and Federal and Provincial Ministers. Corporate Policy is also responsible for the implementation of economic development incentives and the promotion of tourism services in Delta.

**Social Planning** is responsible for implementing Delta's social plan, including targeted initiatives related to housing, addiction services, seniors, youth, and health. Social Planning focuses on individuals and their experiences in all aspects of community living, including personal safety, resources for at-risk community members, accessible infrastructure and services, and affordable housing.

**Legal Services** provides advice to Council, Directors, and staff on a broad range of issues that affect Delta. Learn more about what Legal Services does on pages 22-23.

**Climate Action and Environment** coordinates the implementation of Delta's Climate Change Initiative and chairs the Climate Change Working Group. Learn more about what Climate Action and Environment does on pages 24-25.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Prepared presentation for the Roberts Bank Terminal 2 Public Hearing and submitted Delta's final response to the Review Panel.

Received provincial grant funding to undertake a childcare needs assessment, including public consultation, to highlight childcare needs in Delta and identify areas for improvement.



Raised the PRIDE flag for the first time at City Hall and installed rainbow benches at civic buildings to promote diversity and inclusion within the community.

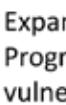
Hosted a one-day Social Planning Stakeholder Meeting, with representatives from more than 40 social service agencies, to review Delta's Social Action Plan and identify emerging issues within the community.



Established a policy for supporting and recognizing local community awareness campaigns.



Launched "The Station" exhibit at Boundary Bay Airport, featuring photographs and maps from the RCAF Station Boundary Bay during WWII.



Expanded the Starfish Backpack Program, providing food for vulnerable children, to include schools in Tsawwassen.



Implemented three years of funding to support community enhancement projects by Ladner Business Association, Tsawwassen Business Improvement Association, and a new North Delta business association.



Provided representation during the Nav Canada Airspace Modernization Project consultation.

Managed Delta's Carpool Program, coordinating 12 vehicles and 46 carpoolers.



# CORPORATE SERVICES: LEGAL SERVICES



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

Legal Services is a division of Corporate Services. It consists of three lawyers, a risk manager and three assistants.



## WHAT WE DO

Legal Services provides advice to Council, Directors and staff on a broad range of issues affecting Delta. This involves interpreting statutes, reviewing and drafting selected bylaws, negotiating contracts and agreements, coordinating and supervising the provision of legal services by outside law firms, attending mediations of claims, assisting 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 the City's assets and objectives. This is done through a program of risk control measures, including policies and procedures, and risk financing arrangements, which are designed to meet the levels of risk that have been deemed acceptable by Council.

Land Management involves the acquisition, disposition, and management of land for the City. Legal Services negotiates and drafts agreements for the purchase and sale of land and rights-of-way. The department also negotiates, drafts and manages the leases and licences of City property.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Completed a lease agreement with Delta School Board for new track at North Delta Secondary School.

Restored registration of the 1979 Notice of Expropriation to re-establish Delta's rights to operate and maintain sanitary sewer works on a River Road property.



Completed multi-year renewal of licence agreement to E-Comm Emergency



Communications for British Columbia Incorporated to permit equipment and transmission from the Stahaken Water Tower.

Negotiated and registered documents for sale of the Delta owned property on 28B Avenue to BC Rail.



Negotiated and finalized licence from BC Transportation Finance Authority for construction of a retaining wall along River Road.

Negotiated land exchange agreement for redesigned Highway 91/Nordel Way interchange, including registered plans and transfer documents.



Completed licence agreement with Delta Police Department for space at 8100 Nordel Way to facilitate police training and the use of simulator equipment.

Negotiated and finalized multi-year licence agreement with Translink to provide bus stop access and pick up at South Delta Recreation Centre.



Negotiated and completed short-term lease extension agreements with Fraser Health Authority for premises at 4470 Clarence Taylor Crescent.

Opened 79 new claim files and resolved 64 claim files and 7 litigation files.



# CORPORATE SERVICES: CLIMATE ACTION & ENVIRONMENT



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

- Reduce levels of corporate greenhouse gases, resolve complaints, respond to spill accidents, increase environmental awareness and promote environmental stewardship through education and outreach events
- Review building permits, development proposals and capital works construction plans and permits



## WHO WE ARE

Climate Action and Environment is a division of Corporate Services. The department is responsible for ensuring that the environmental values of the City are enhanced and protected through best practices in environmental management, education, and restoration of natural areas, including Burns Bog. Climate Action and Environment also aids in the enforcement and development of bylaws, review of building and development plans, and the analysis of environmental assessments. The department investigates complaints and delivers seasonal programs regarding various environmental issues.



## WHAT WE DO

Climate Action and Environment coordinates the implementation of Delta's Climate Change Initiative and chairs the Climate Change Working Group. The department organizes environmental reviews of Delta's capital works and regular operations to ensure staff are doing their best to reduce Delta's carbon footprint and protect the environment. This includes reducing greenhouse gas emissions corporately and facilitating community emission reductions. The department represents Delta's interests on internal and external committees and environmental review boards and panels. The department also conducts and participates in environmental assessments and investigates a wide variety of environmental issues, as directed by Council.

Climate Action and Environment investigates complaints regarding spills, odours, pest problems, industrial noise and contaminated site issues, and delivers seasonal programs such as mosquito control. The department does its best to ensure that the public and staff are informed on environmental actions and initiatives through education and outreach.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Built 28 new dams in the ditches of Burns Bog to raise the water table.

Achieved carbon neutrality for the eighth consecutive year and received \$219,990 from the Climate Action Revenue Incentive Program grant.



Completed a four-year restoration project in Cougar Creek to improve wildlife habitat and conditions for fish.

Completed a licence agreement with BC Hydro for a DC Fast Charge Electric Vehicle charging station and initiated the installation of level 2 electric vehicle charging stations at 5 Delta facilities.



Completed sixth year of drainage/irrigation water sampling within the agricultural areas of Delta.

Installed an experimental restoration project ("the underground wall") at the edge of Burns Bog to retain water in the bog.



Delivered the long-standing annual Mosquito Control Program and Invasive Plant Management Program.

Facilitated 7 invasive plant pulls, totaling over 300 volunteer hours and clearing an estimated 1,200 square metres.



Completed inspections of 28 businesses for environmental best management practices through our Environmental Business Inspection Program.

Continued work in support of the Birds and Biodiversity Conservation Strategy.



# PROPERTY USE & COMPLIANCE



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Provide proactive and reactive property use compliance through public awareness, enforcement, registration, and inspections
- Enforce animal control at the Delta Community Animal Shelter

### Measuring Objectives:

- Enforce Delta's bylaws, both proactively and in response to calls for service, by managing the Secondary Suite Program, issuing Soil Deposit and Removal permits, and administering business licencing
- Manage Delta Community Animal Shelter's animal control through proactive enforcement and community engagement



## WHO WE ARE

Property Use and Compliance is responsible for the enforcement of bylaws adopted by Mayor and Council and for the City's animal control services. Other duties include issuing and enforcing business licences, secondary suite occupancy permits, and soil deposit and removal permits.



## WHAT WE DO

**Bylaw Enforcement** initiates investigations and responds to citizen complaints related to bylaw contraventions. Bylaw enforcement endeavours to resolve complaints through education and voluntary compliance wherever possible.

The **Delta Community Animal Shelter** is responsible for animal control services in Delta. Each year, staff and volunteers provide care, treatment, and adoption services for hundreds of abandoned, mistreated, or surrendered animals.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes

<p>Conducted an annual visit to commercial and industrial businesses to verify compliance with bylaws, including the Delta Business Licence Bylaw.</p> 	<p>Managed roughly 31,000 files, licences, permits, and bylaw notices.</p> 
<p>Issued approximately 5,000 bylaw notices, collecting nearly \$350,000 in fines and forwarding an additional \$210,000 in fees to collections.</p> 	<p>Responded to 7,833 calls for service.</p> 
<p>Coordinated the care of 738 animals.</p> 	<p>Increased Delta Community Animal Shelter's Facebook following to 12,500 likes.</p> 
<p>Completed 25 free in-house training sessions for local pet owners.</p> 	<p>Hosted the 10th Annual Delta Community Animal Expo, attracting 65 exhibitors and 4,000 attendees.</p> 
<p>Opened the dog agility yard and fenced-off leash area at the Delta Community Animal Shelter.</p> 	<p>Issued 9,046 business licences, including 2,352 secondary suite rental permits and 730 inter-municipal business licences.</p> 

# OFFICE OF THE CITY CLERK



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Carry out the statutory responsibilities of the Corporate Officer as legislated under the Community Charter
- Process Freedom of Information and Protection of Privacy requests, records management, coordination of the Volunteer Appreciation Event, and provide assistance and advice with respect to Council and Committee processes, reporting procedures, and decisions rendered

### Measuring Objectives:

- Prepare accurate meeting agendas and meeting minutes
- Complete objectives in an efficient and accurate manner
- Administer oaths and take affirmations, affidavits and declarations required to be taken under the Community Charter in an efficient and accurate manner
- Conduct a successful local government election every four years and any by-elections or referenda



## WHO WE ARE

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



## WHAT WE DO

The Office of the City Clerk prepares Council and Committee meeting agendas, records official minutes, administers and certifies bylaws, and executes legal documents on behalf of Delta. The department also coordinates and processes information requests under the Freedom of Information and Protection of Privacy Act and provides general information and research services to Council, staff, and the public. The department is responsible for conducting local government elections, by-elections, and referenda as required in accordance with the Local Government Act. In addition, the department organizes the volunteer recognition special events.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes

<p> Managed 24 Regular Council Meetings; 25 Executive Council Meetings; 11 Public Hearings; and 44 Council Workshops, Delegations, and Special Presentations.</p>	<p> Coordinated three large Public Hearings, including a 2 day Public Hearing for the 75A High Rise Project.</p>
<p> Oversaw the coordination of the annual Volunteer Appreciation Event.</p>	<p> Managed 38 Advisory Committee meetings and processed all applications for Committee membership.</p>
<p> Processed 73 Freedom of Information and Protection of Privacy applications.</p>	<p> Processed over 2,200 items of external Council correspondence.</p>
<p> Processed 453 boxes of off-site records and 100 boxes of on-site records for disposition in accordance with current legislation and standards.</p>	<p> Updated the Corporate Records System to the Local Government Management Association System.</p>
<p> Updated the off-site records authorized user list.</p>	<p> Provided records and off-site records training to Parks, Recreation &amp; Culture; Engineering; and Delta Community Animal Shelter staff.</p>

# COMMUNITY PLANNING & DEVELOPMENT



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Support Council to establish a vision, policies and plans for future growth and development
- Provide analysis, information and advice on community planning, policy and regulatory matters
- Provide the public timely and efficient services for all forms of applications, permits, inquiries and concerns
- Facilitate public engagement on a variety of topics affecting the community

### Measuring Objectives:

- Prepare the Official Community Plan and associated area and neighbourhood plans
- Prepare plans, policies and strategies relating to significant community issues, including housing, heritage, agriculture, and sustainable development
- Coordinate applications, zonings, permits, land use issues, building and permit inspections, and technical queries in a timely manner
- Provide opportunities for meaningful public input and engagement on community planning matters, including proposed land use changes



## WHO WE ARE

Community Planning and Development works with the community to establish future land use plans and associated strategies, and to foster sustainable growth and development that provides a variety of housing choices, employment opportunities, and amenities for residents and visitors alike. The department provides advice to Council on a wide range of policy and regulatory bylaws, strategies, and development applications. The department also provides application services and support, building approvals, and inspection services to the public and developers.



## WHAT WE DO

The **Application Centre** provides an efficient and proactive “one stop” customer service for building permits, development applications, and general enquiries. The Application Centre tracks building statistics and provides information to the public, other departments, and external agencies regarding Delta’s bylaws and policies.

**Planning and Development Services** prepares Delta’s Official Community Plan, Delta’s Zoning Bylaw, and other regulatory bylaws, as well as various strategies and policies on related topics like housing, heritage, and agriculture. Staff work closely with the development community, other

departments, external agencies, and the public to process rezoning, subdivision, and other development applications and make recommendations to Council regarding land development.

The **Building Approvals** section reviews construction drawings for all types of buildings and structures prior to issuing building permits, conducts inspections, and gives advice on building related matters. Building Approvals works in cooperation with other departments, provincial authorities, and in partnership with applicants to ensure that the design and construction of buildings meet health, safety, fire protection, accessibility, and city zoning standards.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Issued over 1,700 building permits (3% increase from previous year), representing \$295 million in construction value.

Completed several major studies, including a housing needs assessment, proposed land use concept for Townline Node, and input into provincial policy changes affecting agricultural lands.



Conducted over 13,000 building inspections.

Completed bylaw amendments to remove requirements for secondary suite covenants, saving applicants time and money.



Implemented application streamlining initiatives, including improving application review processes, updating guides to be user-friendly, and enhancing coordination of files.

Processed land use applications for 76 single detached properties; 35 multi-family, commercial, or industrial properties; and 41 miscellaneous applications.



Reduced processing times by issuing building permits for single detached dwellings in 30 days and permits for renovations in 7 days.



Provided fast and friendly service to customers at the Applications Centre; responding to over 11,000 phone and email enquiries, with technical staff on-call to assist during business hours.



Continued work on major phased developments, including Southlands Village, Marina Gardens, Tsawwassen Springs, and the Delta Link and Parkwood industrial parks.



Improved processes and monitoring for developments on steep slopes to better address risks and enhance safety.



# ENGINEERING



## DEPARTMENTAL OBJECTIVES

**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



## WHO WE ARE

Engineering provides a range of public works services in the areas of transportation, water, sewer, drainage, irrigation, solid waste, and recycling. Engineering also maintains the corporate fleet that includes trucks and construction-related equipment.

The department is made up of six divisions:

- Administrative and Customer Services
- Design and Construction
- Operations
- Land Development and Special Projects
- Transportation
- Utilities



## WHAT WE DO

**Administrative and Customer Services** manages the City's switchboard and reception services and provides customer service support, including processing service requests and preparing public permits related to highway use, tree cutting, lawn watering, hydrant use, special events, and filming.

**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** represents the outside City workforce responsible for providing a range of public works, maintenance, and construction services, including horticultural and tree services, parks and 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 and administers engineering requirements for land developments and building permit projects.

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

**Utilities** provides long-range planning, management and replacement programs for water, sewer, drainage, irrigation and flood protection, and delivers solid waste and recycling services.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes

 <p>Completed phase two of the 8A Avenue Neighbourhood Road Improvements Project (52 Street to 56 Street).</p>	 <p>Completed intersection safety improvements at 53A Street and 16 Avenue.</p>
 <p>Completed the 109B Street Neighbourhood Road Improvements Project (84 Avenue to Brooke Road).</p>	 <p>Completed the Nordel Way Safety Improvements Project with installation of concrete barriers along the road centre line.</p>
 <p>Constructed an irrigation channel on the Southlands Village development to improve agricultural capability for the area.</p>	 <p>Responded to nearly 20,000 calls from the public and managed 1,000 digital requests through the Talk to Delta app.</p>
 <p>Installed a new sanitary pump station to provide service for industrial lands in the Tilbury area.</p>	 <p>Diverted over 12,700 tonnes of food and yard waste through the Green Can Program and recycled over 5,500 tonnes of material through the Residential Blue Box Program.</p>
 <p>Recycled over 1,750 mattresses through the Free Mattress Recycling Voucher program.</p>	 <p>Upgraded street lights along 56 Street to brighter and more energy efficient LED fixtures.</p>

# FINANCE



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Continue to improve the efficiency and quality of our finance processes including streamlining the budgeting process and increasing on-line service delivery
- Continue the practice of providing fair and transparent bidding opportunities to contractors and consultants

### Measuring Objectives:

- Meet statutory requirements for payroll, purchasing, value added taxes, audited financial statements and the five-year financial plan
- Continue to implement controls and technology to address and mitigate cyber crime
- Maintain and develop modern digital systems that create value for businesses and residents of Delta



## WHO WE ARE

Finance is responsible for providing efficient, effective, and responsible financial management services in a customer-focused environment to the public, City Council, and departments. The department consists of three divisions:

- Budgets and Taxation
- Financial Services
- Information Services



## WHAT WE DO

**Budgets and Taxation** coordinates the preparation of Delta's annual operating and capital budgets, and manages the City's investment portfolio. This division is responsible for the billing and collection of utilities and property taxes, as well as 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. This area is responsible for overseeing the purchasing of goods and services for the City, including buying for construction projects, as well as controlling the inventory of purchased goods.

Financial Services also oversees the civic building project managers.

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



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Reduced administration costs by increasing the number of vendor payments made by electronic funds transfer.

Extended Delta's fibre optic network to Boundary Bay Fire Hall No. 4, Tilbury Ice, Fire Hall No. 7, and Delta Community Animal Shelter.



Posted 221 public bidding opportunities on BC Bid and ensured Delta's compliance with national and international trade agreement obligations.

Provided cyber security awareness training for City and Delta Police Department staff.



Earned 2.25% in investments (0.31% more than the previous year).

Launched Open Data to make City generated data publicly available.



Managed civic building projects, including the Boundary Bay Fire Hall No. 4 project, Tilbury Ice upgrades, and the installation of electric vehicle charging stations throughout Delta.



Monitored costs for over 400 capital projects, including multi-million dollar projects.



Ensured that up to 1,600 employees were paid on time, and provided personalized responses to questions.



Introduced an automatic debit option to assist taxpayers with metered utility payments.



# PARKS, RECREATION & CULTURE



## DEPARTMENTAL OBJECTIVES

**Objectives:**

- Provide services that are consistent with Council direction
- Identify gaps in service delivery and make recommendations on priorities related to department services
- Encourage healthy, well-balanced lifestyles
- Provide innovative program offerings
- Encourage children and youth to develop independent and responsible skills
- Focus on introductory level opportunities

**Measuring Objectives:**

- Ensure facilities are operated with a high standard of care and safety
- Work collaboratively with community organizations to leverage opportunities that are in the interest of the greater community
- Maximize assets through facility optimization/increased usage



## WHO WE ARE

Parks, Recreation and Culture develops, coordinates, and delivers parks, recreation, and culture related services, events, and programs that encourage active participation for all ages and ability levels.



## WHAT WE DO

Parks, Recreation and Culture provides recreational activities and a wide range of instructional programs through City-operated facilities including pools; arenas; and arts, seniors, and fitness centres. The department manages over 340,000 square feet of recreational facilities, oversees Delta's Emergency Social Services and Leisure Access Assistance programs, and coordinates the direction and operations for parks and open spaces, including sports fields, tennis courts, playgrounds, community gardens, cemeteries, trails, boat launches, and more.

Parks, Recreation and Culture promotes awareness and interest in healthy lifestyles through participation in recreational activities and volunteer opportunities and works closely with community groups, service clubs and not-for-profit organizations to enhance community services. The department also delivers a multitude of community events throughout Delta, such as the Boundary Bay Airshow, Canada Day celebrations, Tour de Delta, and the Luminary Festival.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Created a sustainable parks multi-year infrastructure plan resulting from the Mayor's Sport Summit.

Introduced weekly Baby Daze programs to provide support to new parents.



Installed a new cricket pitch at Delview Park and awarded contracts for further developments, including a community shelter and an off-leash containment area.



Installed a new electronic message board at the North Delta Recreation Centre.



Introduced a third bus to the Delta Seniors Bus program to increase mobility support for seniors.



Completed construction of the North Delta Centre for the Arts.



Introduced a Delta Youth Admission Pass for youth ages 10 to 18 to access free drop-in admission at recreation facilities.



Replaced the Holly Park synthetic turf field.



Initiated the installation of two new pedestrian bridges at the Ladner Harbour Lagoon.



Coordinated hundreds of volunteers and received funding from dedicated sponsors, attracting over 40,000 attendees to community events.



# FIRE & EMERGENCY SERVICES



## DEPARTMENTAL OBJECTIVES

### 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 the BCIT Succession Planning Program
- Enhance emergency preparedness in Delta



## WHO WE ARE

Delta Fire and Emergency Services provides 24-hour emergency response, fire inspection services, public education on fire issues, and emergency planning to Delta's public, business, and community facilities.

Delta Fire and Emergency Services comprises four divisions:

- Finance, Administration and Training
- Operations and Apparatus/Equipment
- Fire Protective Services
- Emergency Management Office



## WHAT WE DO

**Finance, Administration and Training** supplies human resources administration and payroll support for 199 Fire and Emergency Services personnel and supports the Fire Chief, and the City's Finance and Human Resources departments with the annual budget and labour management relations.

**Operations and Apparatus/Equipment** provides direction, accountability, and support to the operations of Delta Fire and Emergency Services, including radio communications, maintenance of apparatus/equipment, and all related purchases.

**Fire Protection Services** is responsible for meeting fire and safety objectives through an annual inspection process and public education. This division directs fire prevention initiatives, manages crew inspection of properties in accordance with Delta bylaws and the BC Fire Code, conducts fire investigations, and assists in building pre-planning.

The **Emergency Management Office** ensures the City is prepared for an emergency or natural disaster. Learn more about what the Emergency Management Office does on pages 40-41.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Entered into fifth year of enhanced pre-hospital care services to residents.

Completed comprehensive training that meets National Fire Protection Association standards and the needs of a highly varied, fast growing community.



Opened the Boundary Bay Fire Hall No. 4, Emergency Operations Centre and Training Facility, improving emergency response to a growing industrial base and surrounding areas.



Delivered Fire Smart manuals to residents living in Delta's interface areas to provide advice on fire proofing properties.



Coordinated fire code inspections and community education initiatives to achieve maximum effectiveness keeping residents, businesses, and visitors safe.



Put three new apparatus into service, including Rescue 4, Engine/Tender, and Tower 3 Platform.



Completed 3,862 property inspections to commercial structures to ensure fire code compliance (4% increase from previous year).



Recruited 24 additional firefighters to support the new fire hall and created 2 new positions for Training Lieutenants.



Maintained consistent five-minute window response times for priority pre-hospital care services.

Inaugurated Fire/Police Chaplain to provide pastoral care as well as emotional and spiritual support for first responder personnel, civilian employees, and their families.



# FIRE & EMERGENCY SERVICES: EMERGENCY MANAGEMENT OFFICE



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

- Save lives and reduce suffering
- Protect critical infrastructure and property
- Uphold and maintain environmental integrity
- Reduce social and economic losses
- Educate the public on emergency preparedness



## WHO WE ARE

The Emergency Management Office is managed by the Deputy Chief of Emergency Management with support from an interdepartmental team of emergency planners and liaisons. The department receives direction from Delta's Executive Emergency Committee – a committee comprising the Mayor, City Manager, Fire Chief, Police Chief, and Directors.



## WHAT WE DO

The Emergency Management Office is responsible for ensuring that the City is prepared for an emergency or natural disaster. The department undertakes hazard, risk, and vulnerability assessments throughout the community and incorporates the findings into ongoing emergency preparedness. Delta's emergency planners work to identify mitigation strategies to reduce risk and develop plans to manage emergency response and recovery. The department organizes emergency preparedness training for City staff, coordinates emergency exercises, and provides support to external agencies as well as the public. In addition, the department is responsible for supporting and promoting volunteer-based emergency management programs and initiatives. It prepares local businesses for continuity and recovery in the event of an emergency, and works with Delta School District to ensure students are prepared.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes

 <p>Acquired nearly \$55,000 in funding to support emergency program initiatives.</p>	 <p>Facilitated community outreach programs for adults and teens to inform, educate, and build resiliency to the impacts of emergencies and disasters.</p>	 <p>Coordinated the support of dedicated emergency management volunteers for:</p> <ul style="list-style-type: none"><li>• Emergency Radio Communications,</li><li>• Emergency Social Services, and</li><li>• Delta Lifeboat Society.</li></ul>
 <p>Supported the City's response efforts during severe weather events and other large-scale emergencies.</p>		 <p>Prepared the City to respond to seasonal emergencies, including the spring freshet and storm surge events.</p>
 <p>Initiated the Fuel Management Prescription Plan to address and mitigate the Burns Bog and Watershed Park wildfire risk.</p>	 <p>Commissioned the opening of the Boundary Bay Fire Hall #4, Emergency Operations Centre and Training Facility.</p>	
 <p>Developed an Incident Command System introductory training video for new employees.</p>	 <p>Coordinated the Disaster Debris Management Plan for Delta.</p>	 <p>Provided Emergency Operations Centre and emergency management training for City staff.</p>

# DELTA POLICE



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Build safe communities; prevent crime and enforce the law, protect vulnerable populations, and reduce harm on Delta's roads
- Build relationships; engage the public, develop partnerships, and solve problems
- Build capacity; develop Delta Police Department employees, increase efficiency, and communicate effectively

### Measuring Objectives:

- Monitor crime rates, calls for service, and response times and adjust strategies to ensure success
- Align officer activity with public expectations regarding traffic safety, property crime, drug enforcement, and visibility



## WHO WE ARE

Delta Police follows a “no call too small” philosophy to deliver top quality policing and public safety services to the citizens of Delta. Delta Police embraces a customer-focused approach to policing that is solutions-based, community-centered, and data-driven. Delta Police was one of the first municipal police departments created in British Columbia, founded in 1888.



## WHAT WE DO

Delta Police offers a wide variety of programs and services and strives to protect vulnerable populations, prevent crime, and hold offenders accountable. Along with the traditional specialized sections of Traffic, School Liaison, Emergency Planning, Community Police Stations, and Vulnerable Sector Units, 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.

Delta Police is dedicated to ensuring crime rates stay low, roads are safe, and that anyone who calls for help will receive top quality service. Delta Police is administered by the Delta Police Board.



## WHAT WE'RE PROUD OF

### 2019 Achievements / Outcomes



Named one of BC's Top Employers for the second consecutive year.

Decreased the City's Crime Severity Index for the fifth year, making Delta the third safest community in Metro Vancouver.



Laid charges in the stabbing of a Delta Police Officer, who intervened in a violent attack and saved a woman's life while off duty.



Volunteers recovered 6 stolen vehicles through the use of a mobile software app.



Implemented HealthIM, a new software application designed to help police and hospital staff deal with persons in crisis.

Implemented the Traffic Specialty Dog Unit, designed to protect Delta highways, transportation systems, and businesses from organized criminal activity.



**4% DECREASE**

Recorded a 4% reduction in motor vehicle collisions from the previous year.



Began operating the Tsawwassen First Nation Service Team at full capacity.



Implemented the Community Watch Program, enabling residents to register external surveillance cameras with the Delta Police Department.

Retired Caber, Canada's first Victim Services Accredited Facility Dog, from his duties of helping victims of crime and trauma and named Puma as his successor.



# 2019 AUDITED CONSOLIDATED FINANCIAL STATEMENTS



# MANAGEMENT'S REPORT

## ***Management's Responsibility for the Consolidated Financial Statements***

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements.

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

Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, PricewaterhouseCoopers, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of City of Delta and meet when required.

On behalf of City of Delta,



Melanie Kerr, CPA CA  
Treasurer (Director of Finance)



## *Independent auditor's report*

To the Mayor and Council of the City of Delta

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### *Our opinion*

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City of Delta and its subsidiary (together, the City) as at December 31, 2019 and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### **What we have audited**

The City's consolidated financial statements comprise:

- the consolidated statement of financial position as at December 31, 2019;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include a summary of significant accounting policies.

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### *Basis for opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

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

#### **Independence**

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

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



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*Responsibilities of management and those charged with governance for the consolidated financial statements*

Management is responsible for the preparation and fair presentation of the 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.

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

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

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*Auditor's responsibilities for the audit of the consolidated financial statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Vancouver, British Columbia

May 12, 2020

# Consolidated Statement of Financial Position

As at December 31, 2019 with comparative figures for 2018

As at December 31	2019	2018
<b>Financial Assets</b>		
Cash and cash equivalents (note 2)	\$ 56,069,156	\$ 60,227,596
Restricted cash and cash equivalents (note 3)	27,446,405	25,267,592
Accounts receivable (note 4)	22,947,309	26,372,022
Portfolio investments (note 5)	176,770,459	168,926,482
	<b>283,233,329</b>	<b>280,793,692</b>
<b>Liabilities</b>		
Accounts payable (note 6)	17,893,636	22,300,307
Other liabilities (note 7)	24,826,666	24,379,595
Accrued employee future benefits (note 8)	8,936,900	8,698,200
Deferred revenues (note 9)	6,951,054	6,217,164
Restricted revenues (note 10)	43,053,255	42,612,316
Refundable performance deposits (note 11)	27,446,405	25,267,592
Long term debt (note 12)	1,507,671	2,062,533
	<b>130,615,587</b>	<b>131,537,707</b>
<b>Net Financial Assets</b>	<b>152,617,742</b>	<b>149,255,985</b>
<b>Non Financial Assets</b>		
Tangible capital assets (note 15)	930,363,131	891,935,639
Inventories	767,929	736,878
Prepays	1,007,208	1,589,950
Other assets (note 13)	1,025,139	866,713
<b>Accumulated Surplus (note 16)</b>	<b>\$ 1,085,781,149</b>	<b>\$ 1,044,385,165</b>
Commitments and contingencies (note 17)		

# Consolidated Statement of Operations

Year ended December 31, 2019 with comparative figures for 2018

For the years ended December 31	2019 Budget	2019	2018
<b>Revenues</b>			
Taxation and grants in lieu (note 14)	\$ 152,726,000	\$ 152,876,166	\$ 145,883,190
Government transfers (schedule 1)	4,254,000	3,552,122	7,020,137
Sale of services (schedule 2)	72,508,500	73,538,634	73,355,267
Licenses, permits, fees and penalties (schedule 3)	8,314,500	8,457,353	9,191,215
Contributions (schedule 4)	2,542,500	4,960,756	8,318,450
Investment income	4,030,000	5,366,339	4,458,303
Actuarial earnings on debt	-	306,873	340,715
Development cost charges (note 10)	4,257,000	2,620,000	3,142,500
Landfill royalties	3,730,000	3,789,400	3,524,335
MFA surplus distribution	-	-	40,492
Contributed tangible capital assets (note 15)	28,200,000	20,629,902	12,614,356
Other (schedule 5)	3,990,000	2,238,340	1,783,526
	284,552,500	278,335,885	269,672,486
<b>Expenses</b>			
General government	28,537,000	26,643,164	26,008,173
Library services	3,825,500	3,825,588	3,701,944
Fire services	31,923,000	31,466,221	28,511,456
Police services	43,754,500	43,452,353	41,805,730
Other protective services	3,353,000	3,513,048	3,202,679
Water services	25,747,500	25,542,826	24,439,135
Sewer services	15,580,000	13,879,243	13,981,544
Engineering	12,437,000	11,657,859	11,574,248
Drainage	8,174,500	6,669,426	7,171,538
Road and traffic safety	18,286,000	19,290,727	18,465,122
Environmental health	817,500	859,417	700,720
Solid waste	6,155,000	5,931,836	5,636,325
Community planning and development	6,040,500	5,508,875	4,919,528
Parks, recreation and culture	36,071,500	36,567,126	35,024,879
Loss on disposal of tangible capital assets	-	2,132,192	278,388
	240,702,500	236,939,901	225,421,409
<b>Annual Surplus</b>	<b>43,850,000</b>	<b>41,395,984</b>	<b>44,251,077</b>
<b>Accumulated Surplus, beginning of year</b>	<b>1,044,385,165</b>	<b>1,044,385,165</b>	<b>1,000,134,088</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 1,088,235,165</b>	<b>\$ 1,085,781,149</b>	<b>\$ 1,044,385,165</b>

# Consolidated Statement of Net Financial Assets

**Year ended December 31, 2019 with comparative figures for 2018**

For the years ended December 31	2019 Budget	2019	2018
<b>Annual Surplus</b>	<b>\$ 43,850,000</b>	<b>\$ 41,395,984</b>	<b>\$ 44,251,077</b>
Amortization of tangible capital assets (note 13)	27,000,000	26,334,151	25,016,685
Acquisition of contributed tangible capital assets (note 13)	(28,200,000)	(20,629,902)	(12,614,356)
Acquisition of tangible capital assets	(110,325,000)	(46,694,252)	(64,450,930)
Loss (gain) on disposal of tangible capital assets	-	2,132,192	278,388
Proceeds from disposal of tangible capital assets	-	430,320	2,436,666
Changes in inventories	-	(31,051)	22,593
Changes in prepaid	-	582,742	(276,749)
Changes in other assets	-	(158,427)	(75,096)
<b>Increase (Decrease) in Net Financial Assets</b>	<b>(67,675,000)</b>	<b>3,361,757</b>	<b>(5,411,722)</b>
<b>Net Financial Assets, beginning of year</b>	<b>149,255,985</b>	<b>149,255,985</b>	<b>154,667,707</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 81,580,985</b>	<b>\$ 152,617,742</b>	<b>\$ 149,255,985</b>

# Consolidated Statement of Cashflows

Year ended December 31, 2019 with comparative figures for 2018

For the years ended December 31	2019	2018
Cash provided by (used in):		
<b>Operating Transactions</b>		
Annual Surplus	\$ 41,395,984	\$ 44,251,077
Non-cash charges to operations		
Amortization of tangible capital assets (note 15)	26,334,151	25,016,685
Contribution of tangible capital assets (note 15)	(20,629,902)	(12,614,356)
Loss on disposal of tangible capital assets	2,132,192	278,388
	7,836,441	12,680,717
Changes in non-cash working capital		
Accounts receivable	3,424,712	(6,453,896)
Accounts payable	(4,406,670)	4,055,009
Other liabilities	447,071	1,985,273
Accrued employee future benefits	238,700	776,500
Prepays, inventories and other assets	393,265	(329,252)
Restricted revenues	(3,869)	(1,594,014)
Restricted cash and cash equivalents	(2,178,813)	827,753
Refundable performance deposits	2,178,813	(827,753)
Deferred development cost charges used	(2,620,000)	(3,142,500)
Deferred revenues	733,890	774,977
	(1,792,901)	(3,927,903)
<b>Net change in cash from operating transactions</b>	<b>47,439,524</b>	<b>53,003,891</b>
<b>Capital Transactions</b>		
Acquisition of tangible capital assets	(46,694,252)	(64,450,930)
Proceeds from disposal of tangible capital assets	430,320	2,436,666
<b>Cash used in capital transactions</b>	<b>(46,263,932)</b>	<b>(62,014,264)</b>
<b>Investing Transactions</b>		
Net proceeds (purchase) of portfolio investments	(7,843,977)	13,129,286
<b>Cash provided by (used in) investing transactions</b>	<b>(7,843,977)</b>	<b>13,129,286</b>
<b>Financing Transactions</b>		
Long term debt retired	(554,862)	(628,171)
Deferred development cost charges interest earned	888,557	752,095
Deferred development cost charges collected	2,176,251	3,529,454
<b>Cash provided by financing transactions</b>	<b>2,509,946</b>	<b>3,653,378</b>
<b>(Decrease) Increase in Cash and Cash Equivalents</b>	<b>(4,158,439)</b>	<b>7,772,291</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>60,227,596</b>	<b>52,455,305</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>\$ 56,069,157</b>	<b>\$ 60,227,596</b>
Supplemental cash flow information, interest paid	\$ 127,207	\$ 173,842

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 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 5.

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, 2019 with comparative figures for 2018**

## **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 (Note 9).

## **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

Year ended December 31, 2019 with comparative figures for 2018

## 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 (Notes 18 and 19)

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 (Notes 8 and 17)

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, 2019.

## q) Budget Figures (Note 20)

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2019 - 2023 Financial Plan Bylaw No. 7831 adopted February 25, 2019. 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.

## r) Subsequent Event

In March 2020, the World Health Organization characterized the COVID-19 virus as a global pandemic. As at December 31, 2019, the COVID-19 global pandemic had not had a significant impact on the City's operations or programs. Management has assessed this to be a non-adjusting subsequent event and therefore no adjustments relating to this crisis have been recorded in the financial statements as at December 31, 2019. In an effort to limit the spread of Coronavirus and to comply with Provincial orders, there have been interruptions to multiple City programs, services and events, as community facilities have been closed until further notice. As it is not yet known when public health restrictions will be removed, nor the long-term impact of COVID-19, it is not possible to estimate the financial impact of this event on the City's financial results subsequent to December 31, 2019.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 2. Cash and Cash Equivalents

	<u>2019</u>	<u>2018</u>
Canadian dollar accounts	\$ 27,567,082	\$ 21,055,614
Chartered banks and credit union term deposits (effective interest 1.83% to 2.46%)	26,110,180	35,284,165
US dollar account	2,391,894	3,887,817
	<u>\$ 56,069,156</u>	<u>\$ 60,227,596</u>

Cash and cash equivalents as at December 31, 2019 comprised eleven Canadian dollar accounts and one US dollar account. The accounts are interest bearing and range in rates from prime rate minus 1.49% to 1.74% (2018 - prime rate minus 1.49% to 1.74%). Term deposits mature within 90 days of purchase.

## 3. Restricted Cash and Cash Equivalents

	<u>2019</u>	<u>2018</u>
Chartered banks and credit union term deposits (effective interest 1.55% to 3.05%)	\$ 27,446,405	\$ 25,267,592

Restricted cash comprises cash and cash equivalents that mature within 90 days of purchase and is held in accordance with third party development and other agreements. The cash is not available for general use.

## 4. Accounts Receivable

	<u>2019</u>	<u>2018</u>
Taxes	\$ 4,605,383	\$ 5,932,087
Utilities	6,283,988	6,021,843
Local improvements (non-interest bearing; repayment term - 15 years)	311,779	342,787
Trade	11,882,193	14,152,569
	<u>23,083,343</u>	<u>26,449,286</u>
Less: allowance for doubtful accounts	(136,034)	(77,264)
	<u>\$ 22,947,309</u>	<u>\$ 26,372,022</u>

## 5. Portfolio Investments

Portfolio Investments as at December 31 comprise:

	<u>2019</u>	<u>2018</u>
Chartered banks (effective interest rate 1.55% to 3.17%, maturing 2020 to 2026)	\$ 146,001,344	\$ 137,157,367
Provincial government bonds (effective interest rate 2.15% to 3.59% maturing 2021 to 2028)	10,769,115	10,769,115
Credit unions (effective interest rate 2.35% to 3.05%, maturing 2020)	20,000,000	21,000,000
	<u>\$ 176,770,459</u>	<u>\$ 168,926,482</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 1.55% to 3.59% (2018 - 1.55% to 3.59%). In 2019, the average rate of return was 2.25% (2018 - 1.94%). The maturity dates of the investments range from January 2020 to 2028.

## 6. Accounts Payable

	<u>2019</u>	<u>2018</u>
Trade	\$ 14,526,901	\$ 17,609,881
Holdback	2,097,728	3,206,006
Other government	1,269,007	1,484,420
	<u>\$ 17,893,636</u>	<u>\$ 22,300,307</u>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 7. Other Liabilities

	<u>2019</u>	<u>2018</u>
Wages and benefits	\$ 4,488,652	\$ 3,977,158
Accrued benefits	6,934,350	7,028,848
Legal liabilities	562,000	562,000
Prepaid utilities	1,190,199	1,541,180
Prepaid taxes	11,622,687	11,223,248
Other	26,908	37,096
Due to cemeteries	1,870	10,065
	<b>\$ 24,826,666</b>	<b>\$ 24,379,595</b>

## 8. Employee Benefit Plans

	<u>2019</u>	<u>2018</u>
Accrued benefit liability, beginning of year	\$ 8,698,200	\$ 7,921,700
Service cost	780,000	741,200
Interest cost	272,600	253,500
Benefit payments	(860,700)	(249,700)
Amortization of actuarial loss	46,800	31,500
Accrued benefit liability, end of year	<b>\$ 8,936,900</b>	<b>\$ 8,698,200</b>
Unamortized net actuarial loss	383,700	430,500
Accrued benefit obligation, end of year	<b>\$ 9,320,600</b>	<b>\$ 9,128,700</b>

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

	<u>2019</u>	<u>2018</u>
Discount rates	3.0%	3.0%
Expected compensation increases	3.1%	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, 2018. The next valuation will be performed as at December 31, 2020.

## 9. Deferred Revenues

	<u>2019</u>	<u>2018</u>
Local improvements	\$ 311,779	\$ 342,787
Government transfers	3,866,533	3,412,174
Prepaid recreational fees	676,220	683,632
Prepaid business licenses	902,065	907,502
Deferred development fees	402,663	289,072
Other	791,794	581,997
	<b>\$ 6,951,054</b>	<b>\$ 6,217,164</b>

Deferred revenue represents revenues that: 1) are collected but not earned as of December 31, 2019. 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.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 10. Restricted Revenues

	<u>2019</u>	<u>2018</u>
Deferred development cost charges "DCC"	\$ 40,158,133	\$ 39,713,325
Boundary Bay Airport maintenance account	2,895,122	2,898,991
	<b>\$ 43,053,255</b>	<b>\$ 42,612,316</b>

DCC's for capital costs related to:

	<u>2019</u>	<u>2018</u>
Drainage	\$ 3,916,042	\$ 4,612,370
Roads	16,732,544	16,124,502
Open Space	11,081,433	10,244,749
Water	3,791,135	3,926,187
Sewer	4,636,979	4,805,517
	<b>\$ 40,158,133</b>	<b>\$ 39,713,325</b>

Deferred DCC's, beginning of the year

Transfers to revenue	\$ 39,713,325	\$ 38,574,276
DCC's levied for the year	(2,620,000)	(3,142,500)
Interest allocated	2,176,251	3,529,454
Deferred DCC's, end of the year	888,557	752,095
	<b>\$ 40,158,133</b>	<b>\$ 39,713,325</b>

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.

## 11. Refundable Performance Deposits

The City holds cash deposits received from depositors as security to ensure the satisfactory completion of works and other obligations.

## 12. 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, 2019 was \$1,507,671 with various rates of interest (as at December 31, 2018 - \$2,062,533).

Bylaw	Rate	Maturity	Original Debenture	Equity in Sinking Fund	Balance, December 31, 2018	Balance, December 31, 2019	Interest Paid during the Year
Sungod Rec (5760)	various	2022	\$ 6,200,000	\$ (5,060,054)	\$ 1,559,476	\$ 1,139,946	\$ 92,207
Sungod Rec (5761)	various	2022	2,000,000	(1,632,275)	503,057	367,725	35,000
<b>Total Long Term Debt</b>			<b>\$ 8,200,000</b>	<b>\$ (6,692,329)</b>	<b>\$ 2,062,533</b>	<b>\$ 1,507,671</b>	<b>\$ 127,207</b>

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Sungod Recreation Debt	\$ 391,489	\$ 391,489	\$ 159,871	\$ -	\$ -

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 13. Other Assets

	<u>2019</u>	<u>2018</u>
Ladner Harbour Infrastructure	\$ 1,025,139	\$ 860,743
Assets held for tax sale	-	5,970
	<b>\$ 1,025,139</b>	<b>\$ 866,713</b>

## 14. Taxation Revenue

	<u>2019</u>	<u>2018</u>
General taxation and debt levy	\$ 141,547,405	\$ 135,289,928
Collections for other taxing authorities	88,052,016	85,318,032
Special assessments	437,642	439,388
Payments in lieu	4,378,835	3,969,808
Utilities and ports compensation	652,954	648,337
Tsawwassen Business Improvement Association	138,697	137,540
Other taxes	5,720,634	5,398,189
Subtotal	240,928,183	231,201,222
Transfer to:		
Province of BC - school taxes	(68,437,758)	(66,462,131)
Greater Vancouver Regional District	(2,321,469)	(2,262,854)
Municipal Finance Authority	(11,117)	(10,361)
BC Assessment Authority	(2,354,161)	(2,325,867)
Greater Vancouver Transportation Authority	(14,927,511)	(14,256,819)
Total collections for other taxing authorities	(88,052,016)	(85,318,032)
General taxation and debt levy	<b>\$ 152,876,167</b>	<b>\$ 145,883,190</b>

## 15. Tangible Capital Assets

	Balance Dec 31, 2018	Additions	Disposals	Balance Dec 31, 2019
<b>Cost</b>				
Land	\$ 238,451,723	\$ 189,000	\$ (34,669)	\$ 238,606,054
Buildings	136,900,015	15,137,032	(1,288,518)	150,748,529
Vehicles	25,112,652	5,234,033	(1,936,715)	28,409,970
Machinery and equipment	9,319,233	1,484,350	(893,008)	9,910,575
Land improvements	29,796,509	2,211,905	(1,054,832)	30,953,582
Waterworks	139,888,709	5,868,000	(190,514)	145,566,195
Sewer mains	115,076,661	7,586,036	(42,139)	122,620,558
Pooled assets	44,175,291	6,843,040	(2,448,836)	48,569,495
Drainage infrastructure	231,980,387	24,427,538	(232,837)	256,175,088
Roads infrastructure	327,309,038	16,219,227	(3,978,771)	339,549,494
Leased assets	79,574	-	-	79,574
Work in progress	35,305,736	(17,876,007)	(417,934)	17,011,795
<b>Total Cost</b>	<b>\$ 1,333,395,528</b>	<b>\$ 67,324,154</b>	<b>\$ (12,518,773)</b>	<b>\$ 1,388,200,909</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 15. Tangible Capital Assets (continued)

	Balance Dec 31, 2018	Additions	Disposals	Balance Dec 31, 2019
<b>Accumulated Amortization</b>				
Buildings	\$ 48,206,567	\$ 4,433,579	\$ (698,597)	\$ 51,941,549
Vehicles	15,351,266	2,085,858	(1,780,398)	15,656,726
Machinery and equipment	6,776,798	561,970	(739,169)	6,599,599
Land improvements	12,876,211	1,175,659	(994,302)	13,057,568
Waterworks	44,737,272	2,021,078	(173,076)	46,585,274
Sewer mains	48,387,872	1,742,997	(42,139)	50,088,730
Pooled assets	16,058,007	3,392,192	(2,448,836)	17,001,363
Drainage infrastructure	81,261,248	3,132,171	(120,537)	84,272,882
Roads infrastructure	167,725,074	7,788,647	(2,959,208)	172,554,513
Leased assets	79,574	-	-	79,574
<b>Total Accumulated Amortization</b>	<b>\$ 441,459,889</b>	<b>\$ 26,334,151</b>	<b>\$ (9,956,262)</b>	<b>\$ 457,837,778</b>
<b>Net Book Value</b>				
Land	\$ 238,451,723	\$ 189,000	\$ (34,669)	\$ 238,606,054
Buildings	88,693,448	10,703,453	(589,921)	98,806,980
Vehicles	9,761,386	3,148,175	(156,317)	12,753,244
Machinery and equipment	2,542,435	922,380	(153,839)	3,310,976
Land improvements	16,920,298	1,036,246	(60,530)	17,896,014
Waterworks	95,151,437	3,846,922	(17,438)	98,980,921
Sewer mains	66,688,789	5,843,039	-	72,531,828
Pooled assets	28,117,284	3,450,848	-	31,568,132
Drainage infrastructure	150,719,139	21,295,367	(112,300)	171,902,206
Roads infrastructure	159,583,964	8,430,580	(1,019,563)	166,994,981
Leased assets	-	-	-	-
Work in progress	35,305,736	(17,876,007)	(417,934)	17,011,795
<b>Total Net Book Value</b>	<b>\$ 891,935,639</b>	<b>\$ 40,990,003</b>	<b>\$ (2,562,511)</b>	<b>\$ 930,363,131</b>

a) Assets under construction (Work in Progress) having a value of \$17,011,795 (2018 - \$35,305,736) have not been amortized.

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

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

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

The value of the Contributed Assets received is as follows:

	<u>2019</u>	<u>2018</u>
Buildings	\$ -	\$ 5,087,228
Land	-	3,714,493
Land improvements	255,418	460,000
Pooled assets	861,000	479,560
Drainage	12,844,779	1,640,300
Roads	3,626,825	860,155
Water	1,075,650	335,000
Sewer	1,966,230	37,620
	<b>\$ 20,629,902</b>	<b>\$ 12,614,356</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 16. Accumulated Surplus

	2019	2018
<b>Equity in Tangible Capital Assets</b>	<b>\$ 928,855,460</b>	<b>\$ 889,873,107</b>
General	23,709,782	30,784,734
Water	6,571,707	5,349,323
Sewer	6,409,498	6,353,036
Solid waste	4,081,338	3,985,471
<b>Total Unappropriated Surplus</b>	<b>40,772,325</b>	<b>46,472,564</b>
Capital projects	4,222,135	4,075,137
Equipment replacement	10,908,803	11,463,229
Ladner parking	383,874	312,131
Operating	295,080	219,357
Parks and public lands	3,333,448	3,106,697
Tax sale	140,620	137,525
<b>Total Statutory Reserves</b>	<b>19,283,960</b>	<b>19,314,076</b>
Capital works financing fund	9,281,260	13,081,259
Designated capital (work in progress)	50,443,042	34,884,828
Development	3,711,323	5,807,267
Drainage and irrigation	982,337	1,203,837
Emergency	500,000	500,000
Environment	1,741,973	1,601,061
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	1,558,113	1,576,674
Other	3,076,466	2,662,179
Payroll benefits and allowances	2,432,362	2,432,362
Recreation	3,591,686	3,125,568
Recycling and solid waste	716,220	716,220
Road restoration	3,572,357	4,406,898
Sewer	8,365,589	9,527,589
Water	2,748,568	3,051,568
<b>Total Non-Statutory Reserves</b>	<b>96,869,404</b>	<b>88,725,418</b>
<b>Total Reserves (schedule 7)</b>	<b>116,153,364</b>	<b>108,039,494</b>
<b>Total Accumulated Surplus</b>	<b>\$ 1,085,781,149</b>	<b>\$ 1,044,385,165</b>

# Notes to the Consolidated Financial Statements

**Year ended December 31, 2019 with comparative figures for 2018**

## 17. 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 City of Delta 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, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Delta paid \$11,241,729 (2018 - \$10,567,120) for employer contributions while employees contributed \$8,906,772 (2018 - \$8,400,058) to the plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

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)** The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-appropriation insurance reserve (note 16 and schedule 7). Based on estimates, this appropriation reasonably provides for all outstanding claims.
- d)** 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, 2019, the demand notes total \$439,925 (2018 -\$436,390).

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 18. 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, 2019 with comparative figures for 2018

## 19. Segmented Information

	Admin	Finance	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	18,750	26,736	35,000	4,975	15,375	1,703,254
Sale of services (schedule 2)	411,304	-	24,898	-	234,848	6,044,335
Licenses, permits, fees and penalties (schedule 3)	3,250	329,628	3,150,640	2,300	13,716	292,207
Contributions (schedule 4)	120,486	19,886	5,531	-	8,054	115,113
Investment income	-	-	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 10)	-	-	-	-	-	-
Landfill royalties	-	-	-	-	-	-
MFA surplus distribution	-	-	-	-	-	-
Contributed tangible capital assets (note 15)	-	-	-	-	-	-
Other (schedule 5)	341,138	145,743	-	-	24,884	247,791
<b>Total Revenue</b>	<b>894,928</b>	<b>521,993</b>	<b>3,216,069</b>	<b>7,275</b>	<b>296,877</b>	<b>8,402,700</b>
Wages, salaries and benefits	6,841,650	6,689,476	5,132,344	668,931	27,594,188	36,913,900
Materials and supplies	499,445	93,713	47,320	3,909	1,133,128	2,048,782
Repairs and maintenance	55,932	790,197	31,064	-	220,322	461,996
Services	1,476,899	140,012	134,275	162,269	36,928	1,416,649
Leases and rentals	21,310	278	6,418	375	-	689,567
Library	-	-	-	-	-	-
ECOMM	-	-	-	-	-	-
Utilities	40,189	216,321	7,823	3,200	140,025	353,024
Garbage and recycling	-	258	-	-	3,858	11,583
Regional district charges	-	-	-	-	-	-
Other	855,452	324,240	24,596	1,517	165,283	652,094
Insurance and claims	2,015,305	-	-	-	875	2,375
Municipal equipment charges	(312,450)	122,419	125,033	19,216	1,049,304	902,381
Amortization of tangible capital assets (note 15)	-	-	-	-	1,122,310	-
Interest charges	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>11,493,732</b>	<b>8,376,914</b>	<b>5,508,873</b>	<b>859,417</b>	<b>31,466,221</b>	<b>43,452,351</b>
<b>(Deficiency) Excess of Revenues over Expenses</b>	<b>\$(10,598,804)</b>	<b>\$(7,854,921)</b>	<b>\$(2,292,804)</b>	<b>\$(852,142)</b>	<b>\$(31,169,344)</b>	<b>\$(35,049,651)</b>

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Fiscal	Year ending December 31, 2019	Year ending December 31, 2018
\$ -	\$ -	\$ -	\$ 14,377	\$ 18,692	\$ -	\$ 152,843,097	\$ 152,876,166	\$ 145,883,190
3,326	1,117,431	449,075	-	-	-	178,200	3,552,122	7,020,137
28,395	3,179,259	8,662,742	30,368,370	17,236,630	6,215,607	1,132,246	73,538,634	73,355,267
2,374,038	850,015	3,275	18,158	-	-	1,420,126	8,457,353	9,191,215
191,013	300,379	161,579	-	-	-	4,038,715	4,960,756	8,318,450
-	-	-	-	-	-	5,366,339	5,366,339	4,458,303
-	-	-	-	-	-	306,873	306,873	340,715
-	2,166,000	-	112,000	342,000	-	-	2,620,000	3,142,500
-	-	-	-	-	-	3,789,400	3,789,400	3,524,335
-	-	-	-	-	-	-	-	40,492
-	17,332,604	255,418	1,075,650	1,966,230	-	-	20,629,902	12,614,356
7,608	655,654	953,085	260	-	(187,904)	50,081	2,238,340	1,783,526
<b>2,604,380</b>	<b>25,601,342</b>	<b>10,485,174</b>	<b>31,588,815</b>	<b>19,563,552</b>	<b>6,027,703</b>	<b>169,125,077</b>	<b>278,335,885</b>	<b>269,672,486</b>
2,833,563	14,372,853	24,569,423	2,085,662	1,392,019	53,472	1,141,421	130,288,902	123,545,629
152,604	3,469,085	1,893,054	753,804	335,298	100,348	102,440	10,632,930	10,529,414
33,401	3,144,634	2,170,296	144,436	445,444	-	631,835	8,129,557	7,827,153
141,112	1,033,823	965,197	190,743	399,545	-	47,552	6,145,004	7,617,408
9,689	958,666	385,356	227,213	306,667	-	11,934	2,617,473	2,703,692
-	-	-	-	-	-	3,825,588	3,825,588	3,701,944
-	-	-	-	365	-	2,728,704	2,729,069	2,655,481
47,844	1,763,334	2,539,502	137,393	157,283	54	16,112	5,422,104	5,247,083
106,845	76,913	9,266	60,060	34,598	5,773,892	-	6,077,273	5,774,719
-	-	-	17,964,299	7,945,622	-	-	25,909,921	24,384,305
6,575	754,838	565,495	10,337	23,418	-	596,911	3,980,756	3,231,808
-	368	30,998	-	19,655	-	20,944	2,090,520	1,935,672
181,415	(1,291,159)	1,928,677	1,145,794	1,076,333	4,070	(4,453,782)	497,251	798,188
-	13,334,659	1,509,862	2,823,084	1,742,997	-	5,801,239	26,334,151	25,016,684
-	-	-	-	-	-	127,207	127,207	173,841
-	-	-	-	-	-	2,132,192	2,132,192	278,388
<b>3,513,048</b>	<b>37,618,014</b>	<b>36,567,126</b>	<b>25,542,825</b>	<b>13,879,244</b>	<b>5,931,836</b>	<b>12,730,297</b>	<b>236,939,898</b>	<b>225,421,409</b>
<b>\$(908,668)</b>	<b>\$(12,016,672)</b>	<b>\$(26,081,952)</b>	<b>\$6,045,990</b>	<b>\$5,684,308</b>	<b>\$95,867</b>	<b>\$156,394,780</b>	<b>\$41,395,987</b>	<b>\$44,251,077</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2019 with comparative figures for 2018

## 20. Budget Figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as 2019 - 2023 Financial Plan Bylaw No. 7831, 2019 adopted February 25, 2019. 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.

	<u>2019</u>	<u>2018</u>
<b>Revenues per the financial plan</b>		
Contributed assets included in bylaw	\$ 332,042,500	\$ 327,761,500
Fund transfers	28,200,000	30,119,000
Reserves used	(1,100,000)	(1,452,000)
Revenues per bylaw	(75,690,000)	(81,775,500)
Fund transfers	283,452,500	274,653,000
<b>Revenues per financial statements</b>	<b>\$ 284,552,500</b>	<b>\$ 276,105,000</b>
<b>Expenses per financial plan</b>		
Capital plan	\$ 332,042,500	\$ 327,761,500
Non capital expenditures included in capital plan	(114,922,000)	(119,751,000)
Depreciation included in bylaw	4,597,000	4,790,000
Fund transfers	27,000,000	25,000,000
Reserves contributions	(1,100,000)	(1,452,000)
Principal payments	(7,767,000)	(8,855,500)
Expenses per bylaw	(248,000)	(287,000)
Fund transfers	239,602,500	227,206,000
<b>Expenses per financial statements</b>	<b>\$ 240,702,500</b>	<b>\$ 228,658,000</b>

# Supplementary Information

For the years ended December 31,

	2019	2018
<b>Schedule 1 - Revenue from Government Transfers</b>		
Federal grants	\$ 167,302	\$ 221,283
Provincial grants	2,206,146	6,444,428
Regional grants	1,178,674	354,426
	<b>\$ 3,552,122</b>	<b>\$ 7,020,137</b>
<b>Schedule 2 - Revenue from Sale of Services</b>		
Water	\$ 30,368,370	\$ 28,334,549
Sewer	17,236,630	18,368,732
Solid waste	6,215,607	5,661,178
Recreational services	8,662,742	8,814,200
Recoverable services	5,596,614	7,005,067
Other	5,458,671	5,171,541
	<b>\$ 73,538,634</b>	<b>\$ 73,355,267</b>
<b>Schedule 3 - Revenue from Licenses, Permits, Fees &amp; Penalties</b>		
Business licenses	\$ 1,715,299	\$ 1,602,591
Dog licenses	244,143	240,756
Building permits and inspection fee	2,745,038	2,761,793
Bylaw infractions	365,515	370,527
Animal control fees and fines	49,006	50,989
Penalties and interest on taxes and utilities	1,411,308	1,337,580
Soil deposit and highway use fee	589,973	959,918
Development application fee	498,267	939,575
Protective service fee	262,577	244,091
Information and administrative fee	453,574	556,122
Other	122,653	127,273
	<b>\$ 8,457,353</b>	<b>\$ 9,191,215</b>
<b>Schedule 4 - Revenue from Contributions</b>		
Contributions	\$ 2,841,508	\$ 6,502,785
Other cost recoveries	1,074,225	764,122
Donations and fundraising	251,800	278,314
Other	793,223	773,229
	<b>\$ 4,960,756</b>	<b>\$ 8,318,450</b>
<b>Schedule 5 - Other Revenue</b>		
Rentals	\$ 1,247,091	\$ 1,178,885
Disposal of equipment	264,302	14,793
Cemetery	216,129	311,217
Other	510,818	278,631
	<b>\$ 2,238,340</b>	<b>\$ 1,783,526</b>
<b>Schedule 6 - Trust Funds</b>		
North Delta Cemetery Trust Fund	\$ 35,143	\$ 30,533
South Delta Cemetery Trust Fund	1,090,928	1,034,584
	<b>\$ 1,126,071</b>	<b>\$ 1,065,117</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, 2018	Contributions Received	Internal Transfers	Capital Uses and Operating Uses	Interest Allocated	Balance, December 31, 2019
<b>Statutory Reserves</b>						
Capital projects	\$ 4,075,137	\$ 54,693	\$ -	\$ -	\$ 92,305	\$ 4,222,135
Equipment replacement	11,463,229	211,561	3,960,168	(5,189,955)	463,800	10,908,803
Ladner parking	312,131	64,000	-	-	7,743	383,874
Operating	219,357	-	70,000	-	5,723	295,080
Parks and public lands	3,106,697	155,105	-	-	71,646	3,333,448
Tax sale	137,525	-	-	-	3,095	140,620
<b>Total Statutory Reserves</b>	<b>\$ 19,314,076</b>	<b>\$ 485,359</b>	<b>\$ 4,030,168</b>	<b>\$ (5,189,955)</b>	<b>\$ 644,312</b>	<b>\$ 19,283,960</b>
<b>Non-Statutory Reserves</b>						
Capital works financing fund	\$ 13,081,260	\$ -	\$ -	\$ (3,800,000)	\$ -	\$ 9,281,260
Designated capital (work in progress)	34,884,828	-	15,558,214	-	-	50,443,042
Development	5,807,267	300,000	-	(2,395,944)	-	3,711,323
Drainage and irrigation	1,203,837	-	-	(221,500)	-	982,337
Emergency	500,000	-	-	-	-	500,000
Environment	1,601,061	219,990	-	(79,078)	-	1,741,973
Insurance	3,520,000	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	628,108
Landscaping	1,576,674	534,235	-	(552,796)	-	1,558,113
Other	2,662,179	870,337	-	(456,050)	-	3,076,466
Payroll benefits and allowances	2,432,362	-	-	-	-	2,432,362
Recreation	3,125,568	259,387	746,615	(539,884)	-	3,591,686
Recycling and solid waste	716,220	-	-	-	-	716,220
Road restoration	4,406,898	433,459	240,000	(1,508,000)	-	3,572,357
Sewer	9,527,589	-	-	(1,162,000)	-	8,365,589
Water	3,051,568	-	-	(303,000)	-	2,748,568
<b>Total Non-Statutory Reserves</b>	<b>\$ 88,725,419</b>	<b>\$ 2,617,408</b>	<b>\$ 16,544,829</b>	<b>\$ (11,018,252)</b>	<b>\$ -</b>	<b>\$ 96,869,404</b>
<b>Total Reserves (note 16)</b>	<b>\$ 108,039,494</b>	<b>\$ 3,102,767</b>	<b>\$ 20,574,997</b>	<b>\$ (16,208,207)</b>	<b>\$ 644,312</b>	<b>\$ 116,153,364</b>

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

For the year ended December 31, 2019	Budget	General	Water	Sewer	Solid Waste	Total
<b>Revenues</b>						
Taxation and grants in lieu (note 14)	\$152,726,000	\$152,843,097	\$ 14,377	\$ 18,692	\$ -	\$152,876,166
Government transfers (schedule 1)	4,254,000	3,552,122	-	-	-	3,552,122
Sale of services (schedule 2)	72,508,500	19,718,027	30,368,370	17,236,630	6,215,607	73,538,634
Licenses, permits, fees and penalties (schedule 3)	8,314,500	8,457,353	-	-	-	8,457,353
Contributions (schedule 4)	2,542,500	4,960,756	-	-	-	4,960,756
Investment income	4,030,000	5,366,339	-	-	-	5,366,339
Actuarial earnings on debt	-	306,873	-	-	-	306,873
Development cost charges (note 10)	4,257,000	2,166,000	112,000	342,000	-	2,620,000
Landfill royalties	3,730,000	3,789,400	-	-	-	3,789,400
Contributed tangible capital assets (note 13)	28,200,000	17,588,022	1,075,650	1,966,230	-	20,629,902
Other (schedule 5)	3,990,000	2,426,244	-	-	(187,904)	2,238,340
	284,552,500	221,174,233	31,570,397	19,563,552	6,027,703	278,335,885
<b>Expenses</b>						
General government	28,537,000	26,643,164	-	-	-	26,643,164
Library services	3,825,500	3,825,588	-	-	-	3,825,588
Fire services	31,923,000	31,466,221	-	-	-	31,466,221
Police services	43,754,500	43,452,353	-	-	-	43,452,353
Other protective services	3,353,000	3,513,048	-	-	-	3,513,048
Water services	25,747,500	2,823,085	22,719,741	-	-	25,542,826
Sewer services	15,580,000	1,742,997	-	12,136,246	-	13,879,243
Engineering	12,437,000	11,657,859	-	-	-	11,657,859
Drainage	8,174,500	6,669,426	-	-	-	6,669,426
Road and traffic safety	18,286,000	19,290,727	-	-	-	19,290,727
Environmental health	817,500	859,417	-	-	-	859,417
Solid waste	6,155,000	-	-	-	5,931,836	5,931,836
Community planning and development	6,040,500	5,508,875	-	-	-	5,508,875
Parks, recreation and culture	36,071,500	36,567,126	-	-	-	36,567,126
Loss on Disposal	-	2,132,192	-	-	-	2,132,192
	240,702,500	196,152,078	22,719,741	12,136,246	5,931,836	236,939,901
<b>Excess of Revenues over Expenses</b>	<b>43,850,000</b>	<b>25,022,155</b>	<b>8,850,656</b>	<b>7,427,306</b>	<b>95,867</b>	<b>41,395,984</b>
<b>Change in Equity in Tangible Capital Assets</b>						
Tangible capital assets acquired (note 13)	(138,525,000)	(53,870,118)	(5,868,000)	(7,586,036)	-	(67,324,154)
Amortization of tangible capital assets (note 13)	27,000,000	21,768,070	2,823,084	1,742,997	-	26,334,151
Loss on disposal of tangible capital assets	-	2,132,192	-	-	-	2,132,192
Proceeds from disposal of tangible capital assets	-	430,320	-	-	-	430,320
Actuarial earning on debt	-	(306,873)	-	-	-	(306,873)
Debt payments	(247,500)	(247,990)	-	-	-	(247,990)
Increase in Investment in tangible capital assets	(111,772,500)	(30,094,399)	(3,044,916)	(5,843,039)	-	(38,982,354)
Decrease (increase) in reserves	55,982,500	(2,002,708)	(4,583,356)	(1,527,805)	-	(8,113,869)
Net increase (decrease) in operating surplus	(11,940,000)	(7,074,952)	1,222,384	56,462	95,867	(5,700,239)
<b>Unappropriated Surplus, beginning of year</b>	<b>46,472,564</b>	<b>30,784,734</b>	<b>5,349,323</b>	<b>6,353,036</b>	<b>3,985,471</b>	<b>46,472,564</b>
<b>Unappropriated Surplus, end of year</b>	<b>\$34,532,564</b>	<b>\$23,709,782</b>	<b>\$6,571,707</b>	<b>\$6,409,498</b>	<b>\$4,081,338</b>	<b>\$40,772,325</b>

## Permissive Tax Exemptions – 2019

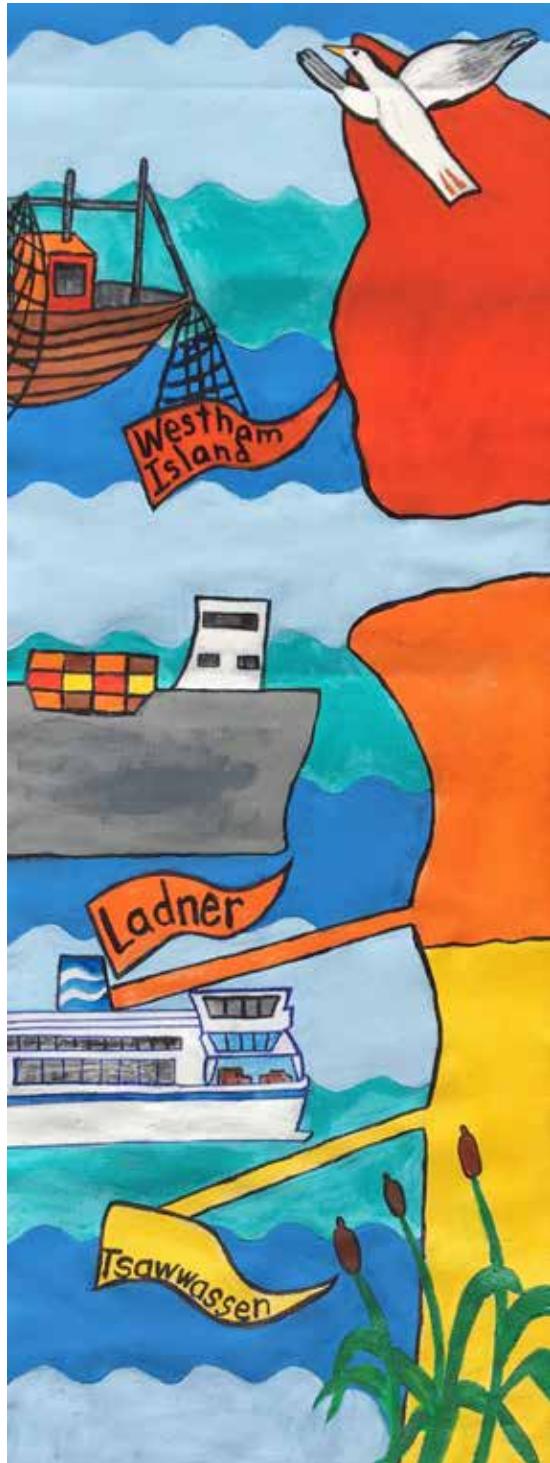
Organization	Address	Total Delta Taxes
828 Hurricane Squadron Royal Canadian Air Cadets	1720 56 Street	400
Ahmadiyya Muslim Jama'at Canada Inc.	9570 River Road	124,650
Benediction Lutheran Church	5575 6 Avenue	24,900
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	21,700
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	13,700
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	2,450
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	35,300
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	25,000
British Columbia Guide Dog Services	7061 Ladner Trunk Road	4,350
British Columbia Waterfowl Society	5191 Robertson Road	57,800
British Columbia Waterfowl Society	Waterlot	22,050
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12th Avenue	21,350
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	12,500
Columbus Charities Association (Columbus Lodge)	8850 118A Street	8,600
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	6,900
Delta Chamber of Commerce	6201 60 Avenue	9,350
Delta Community Living Society	3800 72 Street	19,200
Delta Community Living Society	3810 72 Street	8,700
Delta Community Living Society	4917 Delta Street	17,950
Delta Community Music School	4705 Arthur Drive	2,000
Delta Fire and Emergency Services	4990 104 Street	800
Delta Gymnastics Society	4680 Clarence Taylor Crescent	31,050
Delta Hospice Society	1521 56 Street	23,200
Delta Hospital Auxiliary Society	4816 Delta Street	6,800
Delta Hospital Auxiliary Society	4824 Delta Street	9,200
Delta Hospital Auxiliary Society	4830 Delta Street	8,400
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	25,900
Delta Pentecostal Tabernacle	7696 112 Street	22,450
Delta Pentecostal Tabernacle	77 Ave (No Access)	100
Delta Rockhound, Gem and Mineral Club	1720 56 Street	350
Delta Thistle Curling Club	11415 84 Avenue	3,200
Deltassist Family and Community Services Society	9067 120 Street	51,700
Dogwood Holdings Society	4590 51 Street	2,550
Dogwood Holdings Society	4603 Evergreen Lane	24,850
Dogwood Holdings Society	4649 Evergreen Lane	13,350
East Delta United Church (St. Stephen's United Church)	9696 Ladner Trunk Road	9,950
Evangelical Free Church of North Delta	11300 84 Avenue	20,400
Fellowship of Evangelical Baptist Churches in BC & Yukon	7940 118 Street	40,200
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	81,050
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	228,600
KinVillage Association	5430 10 Avenue	19,500
Kirkland House Foundation	4140 Arthur Drive	2,250
Ladner Christian Reformed Church	4594 54A Street	34,500
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	48,200
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	2,200
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	2,200
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	7,100
Ladner Gospel Assembly	4979 44A Avenue	9,850
Ladner Lawn Bowling Club	5128 47 Avenue	32,000
Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	24,750

## Permissive Tax Exemptions – 2019 (continued)

Ladner Tennis Club	5151 56 Street	1,100
Lighthouse Harbour Ministries	9551 Gunderson Road	7,300
McKee Athletic Association (East Delta Community Hall)	10379 Ladner Trunk Road	18,750
Navy League of Canada	Annacis Channel	7,750
North Delta Community Police Station	11910 80 Avenue	4,050
North Delta Potters Guild	11415 84 Avenue	1,350
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82nd Avenue	26,800
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	1,500
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	2,000
Reach Child and Youth Development Society (Lois E Jackson Kinsmen Centre for Children)	5050 47 Avenue	40,100
Saviour Lutheran Church Society	4737 57 Street	15,500
Scott Congregation of Jehovah's Witnesses	11955 90th Avenue	68,250
Sources Community Resources Society	4807 Georgia Street	4,750
Sources Community Resources Society	4812 Georgia Street	3,600
Sources Community Resources Society (Chestnut House)	4576 55B Street	2,300
South Delta Artists Guild	1710 56 Street	2,150
South Delta Baptist Church	1880 56 Street	7,300
South Delta Baptist Church	1988 56 Street	107,200
South Delta Library	1321A 56 Street	9,700
South Delta Little House Society	5061 12 Avenue	9,400
South Delta United Soccer Club	5755 Mountain View Blvd	1,500
St. Joseph Damascene Antiochian Orthodox Church	11706 96 Avenue	30,000
Sunshine Hills Parent Participation Preschool	6750 Carncross Crescent	3,150
Sunshine Hills Tennis Club	11195 Bond Blvd	24,850
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	2,250
The Delta Potters Association	1720 56 Street	1,000
The Nature Trust of British Columbia	Harlock Island	250
The Nature Trust of British Columbia	Riparian Habitat Area	10,450
The Pentecostal Assemblies of Canada (Ladner Christian Fellowship Society)	5545 Ladner Trunk Road	22,650
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church)	3900 Arthur Drive	23,550
The Sidekick Players Club	1172 56 Street	2,450
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1115 51A Street	8,650
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	89,000
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	10,400
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	67,600
The Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	9,900
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	20,850
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	10,850
Tsawwassen Lawn Bowling	1057 56 Street	33,000
Tsawwassen Tennis Club	286 English Bluff Road	11,700
Tsawwassen United Church	683 53 Street	27,650
Tunnel Town Curling Club	1720 56 Street	9,300
Watershed Artworks Society	11415 84 Avenue	650
<b>Total</b>		<b>1,988,000</b>

# COMMUNITY BANNER CONTEST

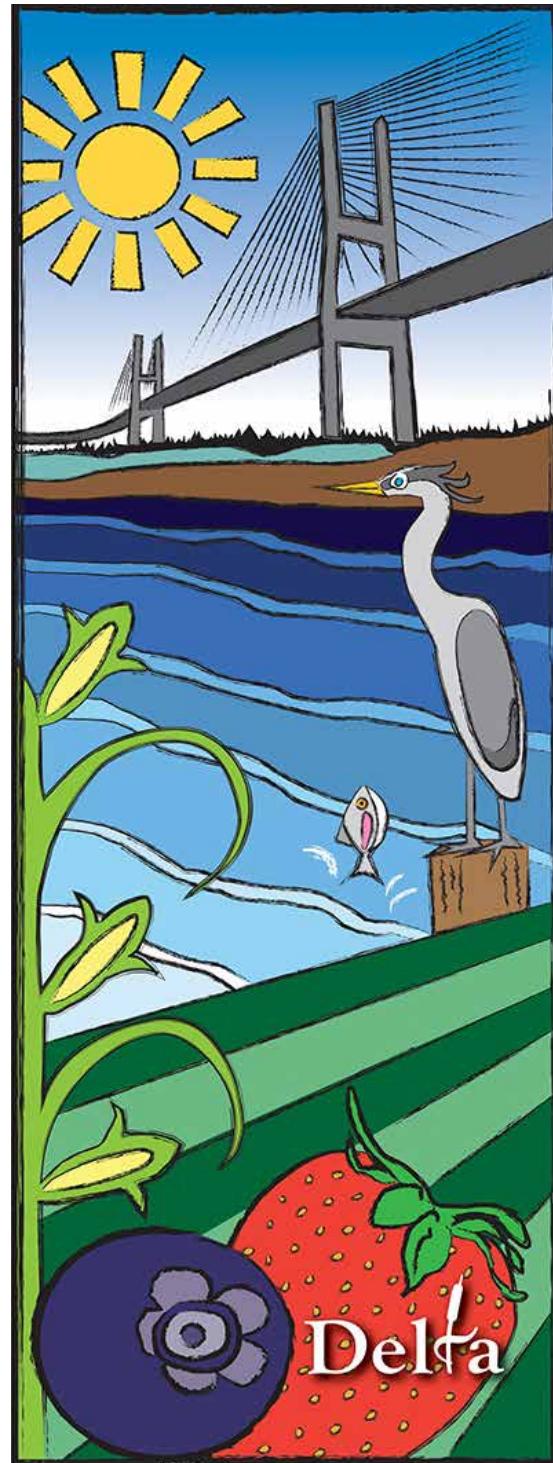
## 2019 Winners



**Where Land Meets the Sea**

*Dorothy Hobbs*

category: Delta Heritage



**Home**

*Kathy Lane*

category: Discover Delta

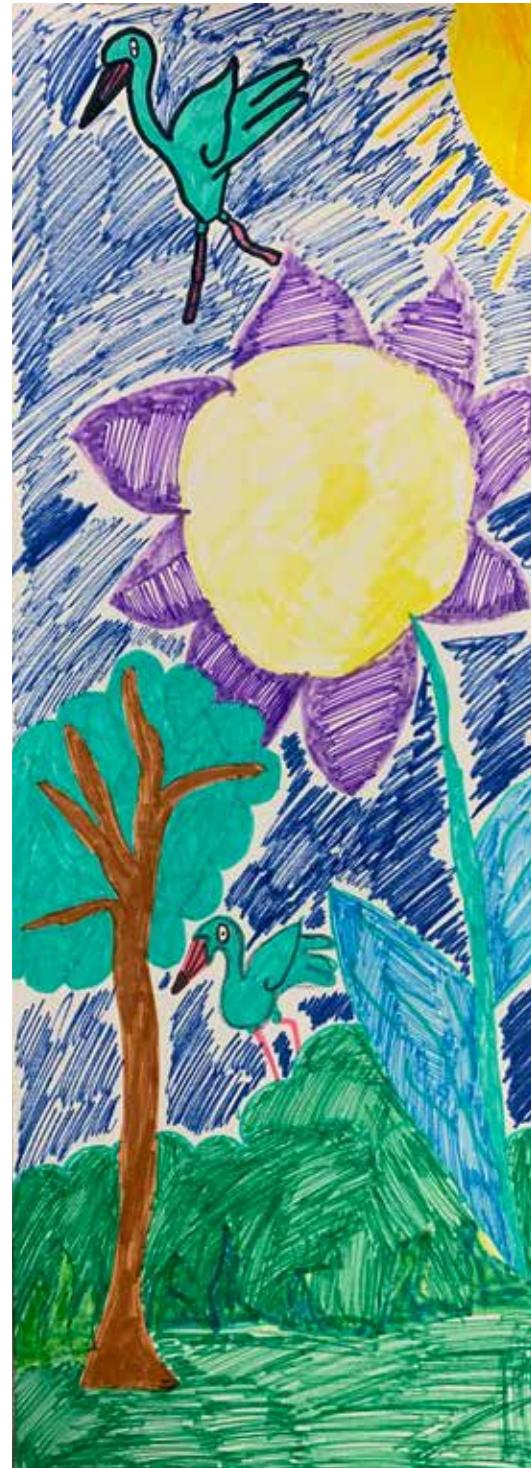
The Community Banner Contest is a Council initiative that was created to raise awareness of Delta's natural beauty, culture, and heritage, while engaging the community and showcasing local artists.

Congratulations to the 2019 Community Banner Contest winners!



**Fishing**  
*Earl Melgar*

category: Child & Youth



**The Nature of Delta**  
*Ella Berkey*

Honourable Mention

# EARTH DAY PHOTO CONTEST

## Grand Prize Winner

We were thrilled with the overwhelming support of residents participating in the 11th Annual Earth Day Photo Contest. A total of 152 submissions were received, all of which highlighted what Earth Day, environment, and nature mean to those that reside in our wonderful community.

Congratulations to Norman Schneider, the Grand Prize winner! Schneider's photograph captures an elegant barn owl searching for its next meal in a local field.



### Annual Report Photo Credits

Thank you to Brett Alexander, Tyler Garnham, Marlene Graham, and Earth Day photo contest participants for providing many of the photographs used in this report.





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