



**2022
ANNUAL
REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2022

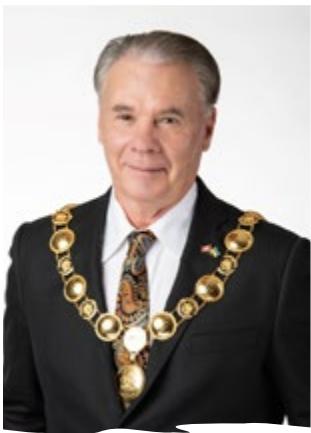
“Reflecting on the past year, I am reminded of the strength and resilience of our community. In the face of challenges, we stood together, supporting and uplifting one another. It is a testament to the unwavering spirit of our residents, businesses, and the dedication of our city’s workforce. Together, we have worked hard on new amenities, infrastructure, and partnerships, and paved the way for a brighter future. Through strong fiscal management, Delta has achieved a disciplined Financial Plan that reflects continued fiscal restraint while also investing in key priorities. As your Mayor and Council, we are dedicated to building upon our successes and remain steadfast in our commitment to progress, inclusivity, and sustainability. Together, we can shape a city that thrives, excels, and leaves a lasting legacy for generations to come.”

— **Mayor George V. Harvie**

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MAYOR'S MESSAGE



On behalf of Delta Council, I'm proud to present the 2022 annual report for the City of Delta. This report provides a detailed account of Delta's financial records and highlights some of the achievements our city has delivered over the past year.

Thanks to the support of Delta Council, staff, and our community partners, we delivered amenities that will support our residents now and into the future. The grand openings of the North Delta Centre for the Arts, Douglas J. Husband Discovery Centre, and the Ladner Covered Multi-Sport Court are some key highlights for 2022, along with the return of the much-loved Boundary Bay Airshow.

To support our growing community, we also undertook necessary improvements to our transportation infrastructure with the completion of our Cycling Master Plan, expansion of 72 Avenue, and the construction of a number of new sidewalks, crosswalks, and other traffic calming initiatives. These upgrades are critical in supporting safer and more active transportation for residents across Delta.

The opening of the Guru Nanak Food Bank in North Delta was also a great achievement. Thanks to community collaboration and advocacy, North Delta residents and families now have greater access to food assistance in their community – something we can all celebrate.

I'm grateful for the City's close-knit relationships with community service partners, helping us identify local gaps to serve our community better.

We made progress in our efforts to support local businesses through strong partnerships with the Delta Chamber of Commerce, local business organizations – including the newly launched North Delta Business Association, and the ongoing work of the Community Resilience and Economic Recovery Support Team. These collaborations have been instrumental in delivering projects like our pop-up parks and the Street FUN-iture program.

We also continued to make progress on the revitalization of downtown Ladner's waterfront. The opening of the public plaza at the former Seven Seas site along the Ladner Harbour waterfront was a significant step towards our goal of achieving greater public access to our waterfront, and helping connect Ladner Village to Ladner Harbour. Further investments are planned to enhance this area for public use.

The City continues to prioritize sustainability efforts and is actively engaged in the implementation of Delta's Climate Change Initiative. Our work expanding Delta's tree canopy through our urban reforestation project, the installation of new electric vehicle charging stations, dike upgrades, and an updated Community Energy and Emissions Plan, are helping to protect and increase the health, diversity and resiliency of our environment.

With regards to our City's robust industrial parks, our efforts to expand industrial areas in Delta have been extremely successful with projects like the Parkwood Estates master-planned industrial business park. Parkwood Estates and other new industrial investments are key to helping keep Delta's taxes among the lowest in the region and bolster our city's reputation as a prime location for industrial development.

I'm proud of Delta's excellent financial record and ongoing achievements. Despite the ongoing financial instability arising from the effects of the pandemic, including significant levels of inflation and supply chain issues, Delta achieved a disciplined Financial Plan that reflects continued fiscal restraint while also investing in key priorities.

It is an honour to serve as the Mayor of Delta, and I'm grateful to have the support of this community as we work towards building on our record of success to keep our community healthy, safe, and moving forward with new projects to meet the demands of our vibrant city.

George V. Harvie
Mayor



MAYOR'S OFFICE



MayorGeorgeHarvie



MayorHarvie

DELTA CITY COUNCIL



From left to right

Councillor Daniel Boisvert, Councillor Jessie Dosanjh, Councillor Dylan Kruger, Mayor George V. Harvie, Councillor Alicia Guichon, Councillor Rod Binder, Councillor Jennifer Johal

CITY MANAGER'S REPORT



As City Manager for the City of Delta, I am proud to present our 2022 Annual Report. Our city has been resilient in the face of ongoing social and economic challenges. I want to take this opportunity to recognize the dedication of City of Delta staff who ensure we get to live in the best community in BC. From adapting to the changing nature of pandemic guidelines for our frontline staff to keeping our community safe through extreme weather events, I am proud of the work that we do every day.

With the support of Mayor and Council, staff have continued to deliver high levels of service to our community and pursue key infrastructure projects in Delta. The City of Delta has proactively taken steps to ensure our finances are strong while keeping taxes low for Delta residents and business owners. As we continue to pursue prudent financial planning, we are dedicated to providing much-needed services for our community.

As we look back on 2022, I want to highlight a few major achievements to be celebrated:

- The 2022 General Local Elections took place formally between September 17, 2022 to General Voting Day on October 15, 2022. The Office of the City Clerk conducted this election with the utmost integrity and organization, with 32 voting places — including, for the first time, a voting location on Tsawwassen First Nation. Through the hard work of staff and the 290 election officials, Delta saw an increase in voter turnout and a transparent and thorough election process.
- In consultation with the Delta Pride Society and the Mayor's Task Force on Diversity, Inclusion, and Anti-Racism, for the first time in the City of Delta's history, we hung rainbow street banners across North Delta, Ladner, and Tsawwassen. The banners depicted the Progress Pride flag and a rainbow backdrop with the words Acceptance, Courage, Love, and Pride. I'm incredibly encouraged by the support we received from the community and for the progress we have made and continue to make as a city.
- We marked the National Day for Truth and Reconciliation with a series of learning sessions about Residential Schools and the history of Indigenous Peoples that included a speaker from the Gitksan Nation and a number of Blanket Exercise sessions with staff and public participants. We are honoured to be able to continue learning and working with Tsawwassen First Nation and Musqueam to build better communities together.
- We were fortunate to welcome the return of the City's Long Service Awards to celebrate our long-time staff. We had our first in-person ceremony since 2019 and over 300 individuals received recognition for their work with the City of Delta. I am thankful for their commitment and tireless work to better our community.

I am proud of all the work our city has done to provide Deltans with a vibrant community to live, work, and play. This would not be possible without the support and direction from Mayor and Council, our dedicated staff, and a wonderful community. I look forward to many more opportunities to celebrate in 2023 as we strive to achieve even greater success for the City of Delta.

Sincerely,

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

Sean McGill
City Manager



Vancouver
International
Airport (YVR)

Downtown Vancouver
26 km

Salish
Sea

Population
~110,000
Residents

Richmond

Tilbury/Nordel

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

Fraser River



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



Ladner

Musqueam
First Nation
No.4

Delta
City Hall

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

Tsawwassen
First Nation



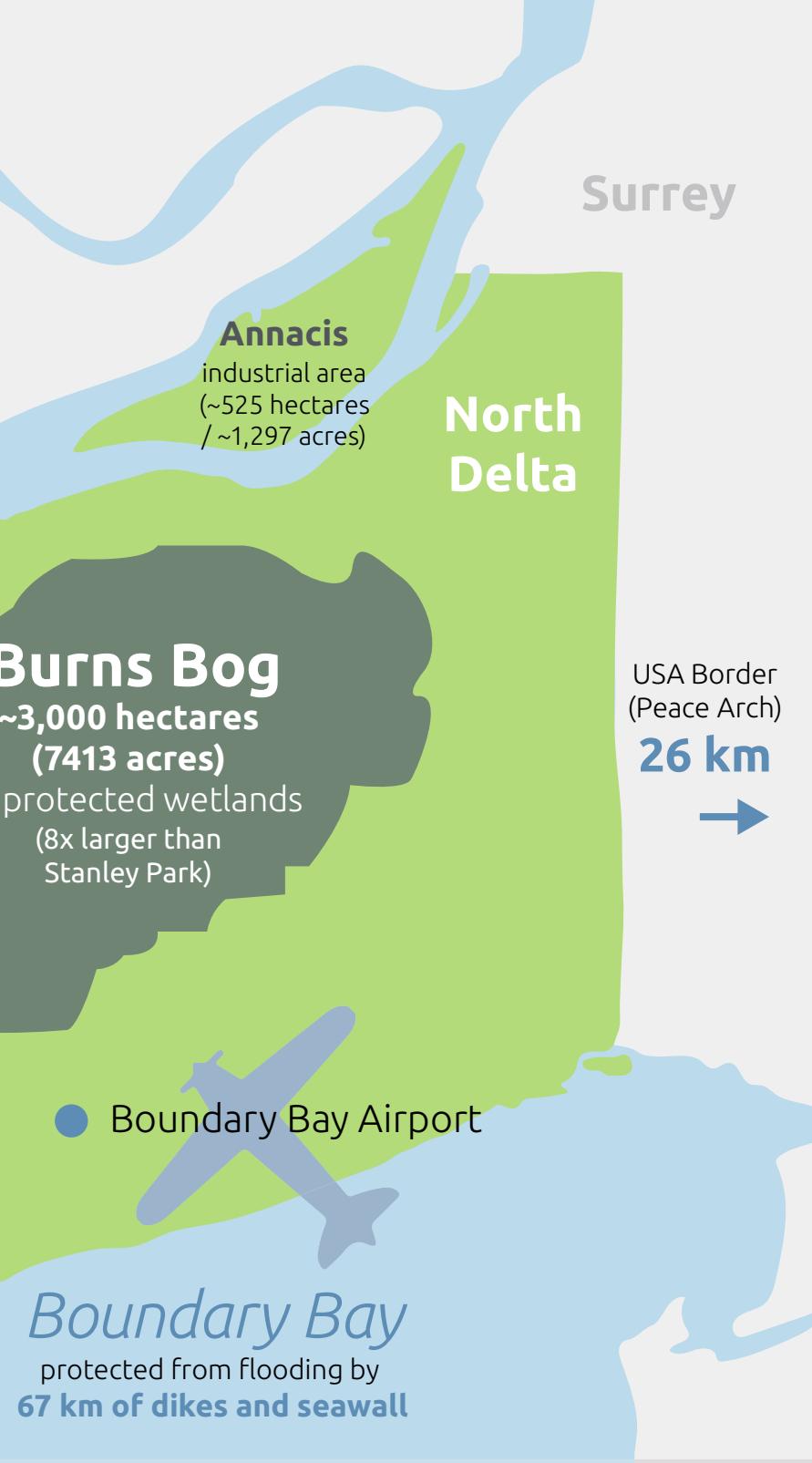
**Roberts Bank
Terminal**

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

Tsawwassen

USA Border
(Point Roberts)

Tsawwassen
Ferry Terminal



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

About Delta

• Incorporated 1879 •

North Delta

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

Ladner

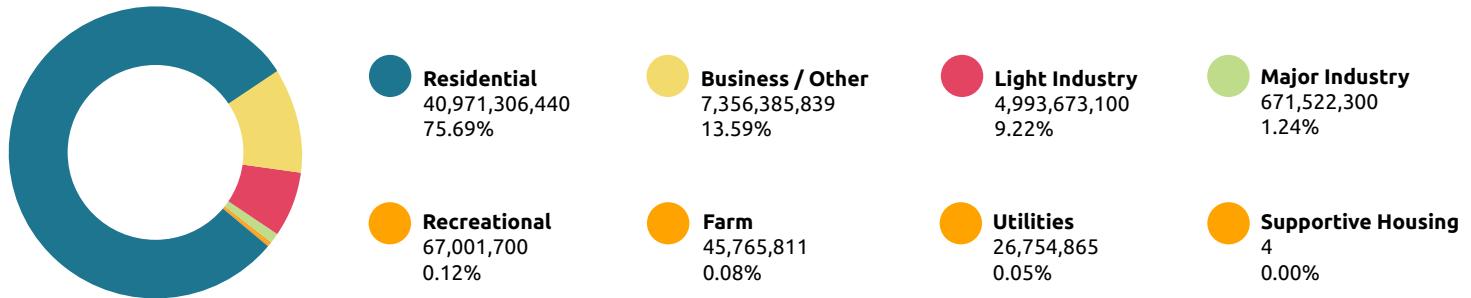
Ladner is a heritage fishing village situated next to the Fraser River. It is home to the civic precinct, including Delta City Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside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

Tsawwassen

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

DELTA IN NUMBERS

Delta's Assessed Value for the Year 2022 (in \$)

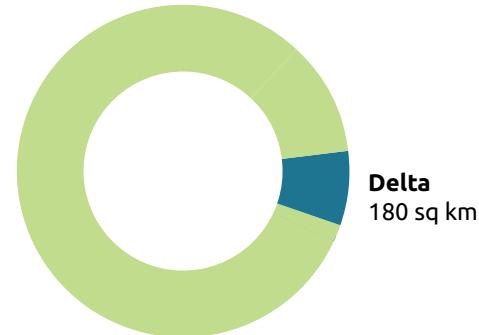


Total Assessed Value and Municipality Comparison for the year 2022

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	443,508,417,329
Surrey	220,919,861,578
Burnaby	129,597,735,336
Richmond	121,356,148,379
Langley Township	68,265,100,254
Coquitlam	67,638,375,392
District of North Vancouver	56,999,856,973
Delta	54,132,410,059
West Vancouver	52,784,449,180
Maple Ridge	34,963,067,353
City of North Vancouver	30,291,273,363
New Westminster	27,345,519,104
Port Coquitlam	24,824,932,998
Port Moody	16,456,444,304
White Rock	11,772,306,521
Langley City	11,041,477,287
Pitt Meadows	7,792,255,511
Bowen Island	3,499,302,362
Anmore	1,874,461,800
Lions Bay	1,199,474,085
Belcarra	725,673,000

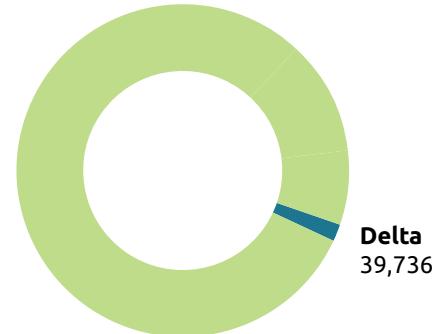
Land Area – Square Kilometres

Remainder of Metro Vancouver
2,883 sq km



2021 Number of Dwellings

Remainder of Metro Vancouver
1,027,613

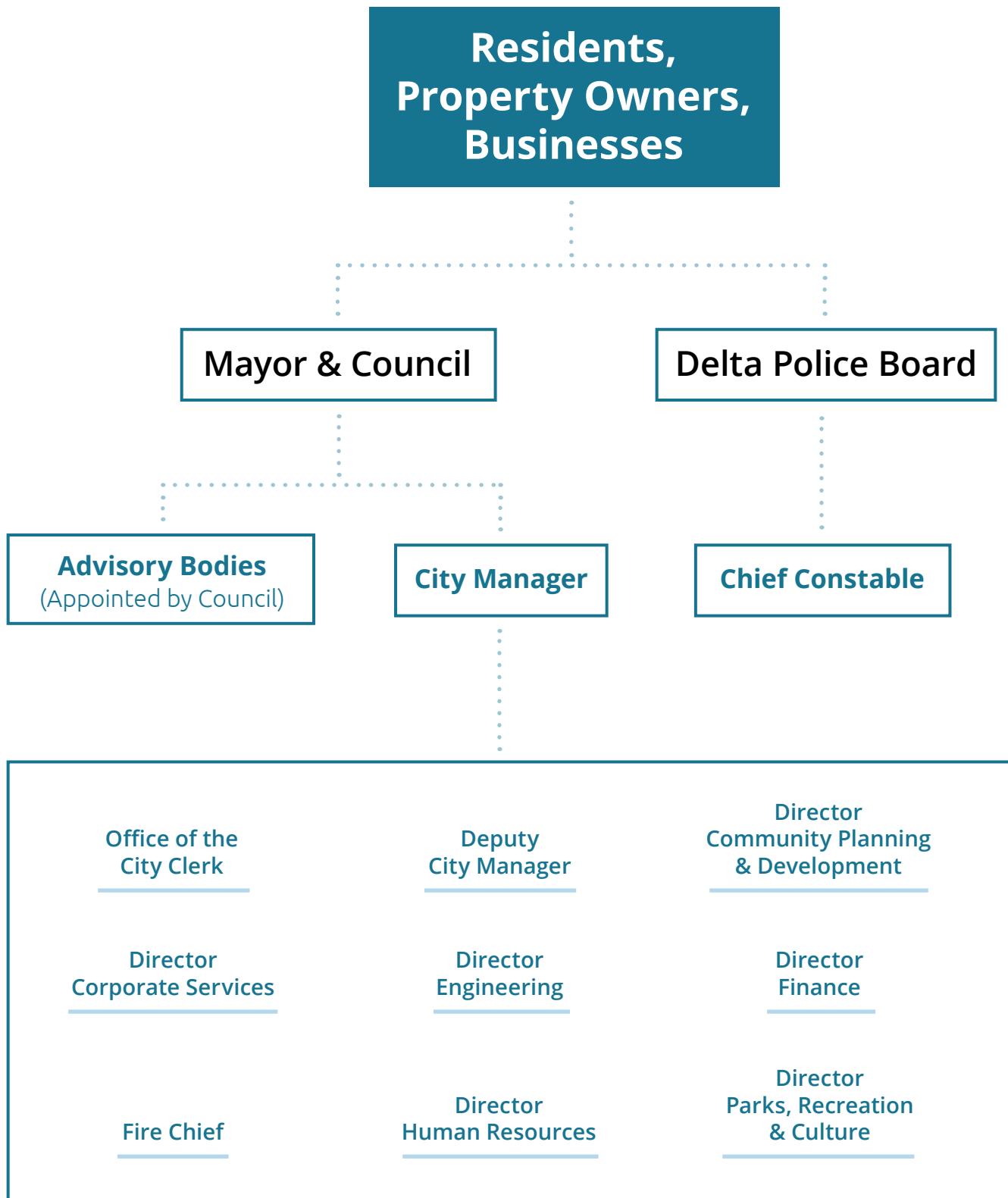


Population Growth 2016 – 2021

	2016	2021	% Growth
Total	102,238	108,455	6.1%



ORGANIZATIONAL STRUCTURE





DEPARTMENT OVERVIEWS





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 to the 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

2022 Achievements / Outcomes

 <p>Led the day-to-day operations of the City and implemented Council's direction.</p>	 <p>Produced four episodes of 'Delta Talks', an internal show featuring guests from the community to discuss important topics like race, gender, disability, poverty, and more.</p>
 <p>Oversaw the growth of the City's communications efforts on all media:</p> <ul style="list-style-type: none"> <li data-bbox="230 1087 812 1157"> More than 2.2 million visits to the City's website. <li data-bbox="230 1184 812 1254"> 34,000 visits to Let's Talk Delta. <li data-bbox="230 1303 812 1372"> 84 drone flights and 67 videos produced. <li data-bbox="230 1421 812 1491"> More than 2.1 million impressions on the City Facebook page. <li data-bbox="230 1539 812 1609"> More than 1.5 million impressions on the City Instagram feed. <li data-bbox="230 1657 812 1727"> Nearly 1.2 million impressions on the City Twitter feed. 	 <p>Chaired and participated on multiple advisory committees, providing an effective forum for detailed community input.</p>
 <p>Facilitated early Council review and approval of the 2023 Utility User Rates and Financial Plan to allow for early action on key projects.</p>	 <p>Supported staff in the successful undertaking of the 2022 Delta General Local Elections.</p>
 <p>Oversaw the City's response to emergency events, including the late December storm surge event.</p>	 <p>Led key initiatives to advance diversity and inclusion.</p>
 <p>Executed corporate direction set by the Mayor and Councillors.</p>	 <p>Liaised with counterparts in neighbouring jurisdictions to address issues of mutual importance.</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, safety and well-being



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

2022 Achievements / Outcomes

<p>Achieved a 2022 BC Municipal Safety Association COR Audit score of 85% and achieved an 18.1% discount on our experience rating from WorkSafeBC.</p> 	<p>Led the creation of the City of Delta Mental Health committee and supported training to staff on topics such as resilience, burnout, and addictions/recovery.</p> 
<p>Continued to support Supervisors and Managers with communicable disease in the workplace guidance.</p> 	<p>Supported numerous safety-related initiatives, including:</p> <ul style="list-style-type: none"> • Updating Delta's Heat Exposure Control program; • Rolling out the violence in the workplace and de-escalation training to front line staff; • Developing the Election Safety Program with the Office of the City Clerk; and • Developing the Traffic Assistant Program for Delta's special event volunteers.
<p>Supported the implementation of the City of Delta's new Telework Program.</p> 	<p>Provided Labour Relations training to exempt staff.</p> 
<p>Supported City-wide recruitment with 132 internal postings and 127 external postings.</p> 	<p>Provided diversity and inclusion training to staff on residential schools, gender diversity, and unconscious bias education.</p> 
<p>Supported recruitment for Parks, Recreation and Culture through the new Talent Acquisition Specialist, who reviewed 2,937 applications and attended recruitment events.</p> 	<p>Reintroduced the long service recognition event, which included over 300 recipients, since the start of the COVID-19 pandemic.</p> 

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, lands matters, legal issues and risk management, 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 City initiatives guided by Council direction
- Advance key goals of the municipality as outlined in City of Delta strategic plans
- Understand issues that affect the City and its residents through regular engagement with key stakeholders, members of the community, and senior government staff and agencies
- Manage the City's lands portfolio
- 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 five separate but inter-related divisions:

- | | | |
|--------------------|----------------------------------|--------------------|
| • Corporate Policy | • Legal Services | • Lands Management |
| • Social Planning | • 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 tourism services and local business associations in Delta.

Social Planning is responsible for implementing Delta's social action 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, manages Delta's insurance program, and handles claims.

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 22-23.

Lands Management manages the City's real property portfolio and provides advice and services to Council, Directors and staff with respect to land-related matters such as statutory rights of way, park expansion and strategic acquisitions and dispositions.



WHAT WE'RE PROUD OF

2022 Achievements / Outcomes



Engaged over 1,000 residents and community partners to inform the final 2023-2028 Social Action Plan.

Secured over \$420,000 in provincial grant funding to support vulnerable residents and seniors in Delta.



Initiated a review and update of standard legal documents to better mitigate risk and improve efficiency across City departments.



Developed Delta's first Poverty Reduction Action Plan.



Worked with City Departments to improve and streamline bylaws, policies, and practices for decreased risk and improved customer experiences.



Launched the Delta Lands Optimization Program, to strategically advance the effectiveness of the City's lands portfolio.



Expanded Delta's Street FUN-iture program and other initiatives supporting community connectivity and the local economy.



Continued liaison with business associations, community organizations, and corporate and governmental stakeholders, including First Nations, to strengthen connections and collaboration.



Undertook an actuarial study to assess the adequacy of self-insured retention, reserves, and other aspects of Delta's insurance programs.



CORPORATE SERVICES: CLIMATE ACTION & ENVIRONMENT



DEPARTMENTAL OBJECTIVES

Objectives:

- Coordinate and implement corporate and community climate action and environmental 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 division 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 division 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 division 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 division represents Delta's interests on internal and external committees and environmental review boards and panels. The division 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 division does its best to ensure that the public and staff are informed on environmental actions and initiatives through education and outreach.

Climate Action and Environment has a key role in developing and implementing strategies in collaboration with other departments and community stakeholders. This includes the Community Energy and Emissions Plan, Birds and Biodiversity Strategy, Electric Vehicle Strategy, and Urban Forest Strategy.



WHAT WE'RE PROUD OF

2022 Achievements / Outcomes

Held Delta's first City Nature Challenge engaging 39 participants who made 1,724 observations about 543 species in Delta.



Ran the Cool It! program with 303 students who performed 2,328 actions that reduced greenhouse gas emissions by an estimated 78.6 tonnes.



Secured funding from Fortis BC for an energy-saving gas absorption heat pump retrofit at Fire Hall #1.



Reviewed environmental plans and reports for more than 25 projects to support other departments.



Conducted 29 industrial business license application environmental reviews.



Facilitated 11 community and corporate invasive plant pull events with a total of 129 volunteers.



Managed two wildfire fuel reduction projects in Burns Bog and Watershed Park.



Secured federal funding for electric vehicle charging stations for public use and for corporate fleet vehicles.



Conducted extensive community engagement to inform an update of Delta's Community Energy and Emissions Plan.



Conducted electrical assessments at 7 fleet parking locations to assist in planning for electric vehicle charging station deployment.



PROPERTY USE & COMPLIANCE



DEPARTMENTAL OBJECTIVES

Objectives:

- Provide proactive and reactive response to property use compliance issues through inspections, public awareness, permits, licensing, and enforcement
- Provide care and adoption opportunities for impounded, surrendered, and abandoned animals at the Delta Community Animal Shelter

Measuring Objectives:

- Enforce Delta's bylaws, both proactively and in response to calls for service
- Manage Business Licensing, the Secondary Suite Program, and Soil Deposit & Removal permits
- Manage the Delta Community Animal Shelter and provide educational opportunities related to animal welfare



WHO WE ARE

Property Use and Compliance is responsible for the enforcement of bylaws adopted by Mayor and Council and the operations and management of the Delta Community Animal Shelter. Other duties include, the issuing and enforcing business licenses, secondary suite occupancy permits, and soil deposit and removal permits.



WHAT WE DO

Bylaw Enforcement staff initiate complaints both proactively and in response to citizen complaints related to bylaw contraventions. Bylaw Inspectors endeavor to resolve complaints through education and voluntary compliance wherever possible.

The **Delta Community Animal Shelter (DCAS)** provides care, treatment, and adoption opportunities for hundreds of abandoned, mistreated, or surrendered animals in Delta and the Tsawwassen First Nations Lands.



WHAT WE'RE PROUD OF

2022 Achievements / Outcomes

 <p>Responded to over 7,142 calls for service in 2022.</p>	 <p>Continued to provide services 7 days a week and 14 hours a day through Bylaw Inspectors.</p>
<p>Hired 4 Auxiliary Bylaw Compliance officers to patrol parks during the summer, reducing vandalism and enforcing bylaw compliance related to park use, parking, and water sprinkler use in residential areas.</p> 	 <p>Cared for over 550 animals through the Delta Community Animal Shelter (DCAS) and provided food and veterinarian support to 12 low-income Delta families.</p>
 <p>Organized the return of the Delta Community Animal Expo with over 1,000 visitors and 50 exhibitors in Memorial Park.</p>	 <p>Increased the DCAS Facebook page to 15,000 followers and the Instagram page to 1,000 followers.</p>
<p>Issued over 10,200 business licenses, secondary suite permits, and inter-municipal business licenses.</p> 	 <p>Issued approximately 1,000 inter-municipal business licenses to construction trades-related businesses in Delta wanting to operate from Vancouver to Hope without having to obtain a separate license in each community.</p>
 <p>Continued to enforce the Standards of Maintenance Bylaw as it relates to rental suites, focusing on health and safety requirements.</p>	 <p>Continued to provide front line support for residents of homeless encampments.</p>

OFFICE OF THE CITY CLERK



DEPARTMENTAL OBJECTIVES

Objectives:

- Carry out the statutory responsibilities of the Corporate Officer as legislated under the *Community Charter*
- Prepare Council and Committee Agendas
- Record official minutes
- Administer and certify Bylaws
- Execute legal documents on behalf of the City
- Administer local government and school district elections
- Process Freedom of Information and Protection of Privacy requests
- Preserve and manage all corporate records

Measuring Objectives:

- Administer City Council and Committee meetings with integrity and transparency
- Prepare complete meeting agenda materials and record accurate meeting minutes
- Ensure legislative process is adhered to in accordance with the *Community Charter* and *Local Government Act* as it relates to meeting protocol, bylaw readings, public notification, and statutory advertisements
- Conduct successful General Local Elections every four years, including 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. We are dedicated to providing the highest level of professional service to Council, staff, and the residents of Delta. The Office of the City Clerk strives to provide legislative services expeditiously while ensuring the City of Delta meets all legislative requirements of the *Community Charter*, *Local Government Act*, and *Freedom of Information and Protection of Privacy Act*.



WHAT WE DO

The Office of the City Clerk is responsible for the facilitation of all Council and Committee meeting logistics including preparing complete agendas and recording accurate official minutes. As administrators of City Council business, we ensure that the democratic process is conducted with integrity and transparency in accordance with the powers, duties, and functions of the Corporate Officer as legislated by the *Community Charter*. A core function of the Office of the City Clerk is to preserve official City records. Moreover, the Office of the City Clerk responds to information requests in accordance with the *Freedom of Information and Protection of Privacy Act*.

As custodian of the City's corporate seal, the City Clerk executes legal documents on behalf of Delta, and certifies bylaws and other documents as required. As authorized by the *Community Charter*, the City Clerk conducts oaths and takes affirmations, affidavits and declarations as required.

As Chief Election Officer, the City Clerk acts independently as a non-partisan member of the City's leadership team and is responsible for the administration of general local elections, by-elections, and referenda in accordance with the *Local Government Act*.



WHAT WE'RE PROUD OF

2022 Achievements / Outcomes

Executed the 2022 General Local Elections, including:

- the planning and coordination of 32 leading-edge voting places;
- the research and review of election official remuneration;
- the introduction of new social media features including "I Voted" stickers and "selfie" backdrops with the hashtag #DeltaVotes;
- the hiring, training, and scheduling of 290 election officials;
- the implementation of new VoterView software; and
- the rebranding of Delta election materials including candidate nomination packages.

Coordinated 38 newspaper advertisements on behalf of City departments.



Completed 24 Regular Council Meetings, 14 Executive Meetings, 2 Special Council Meetings, and 10 Public Hearings, totaling over 54 hours of meetings.



Processed 366 staff reports and memos to Council.



Managed and distributed more than 1,700 pieces of external correspondence.



Conducted complex Public Hearings, including the mail out of over 29,456 notices to residents.



Completed 104 Freedom of Information and Protection of Privacy requests, totaling 5,023 pages of records.

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 permits and 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 Council and 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 development application services and support, building permit approvals, and inspection services.



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

2022 Achievements / Outcomes

Issued 2,077 building and plumbing permits

 – the highest of the last five years
 – representing a construction value of over \$341 million.

Processed 234 land use applications, representing a 23% increase from 2021.


Introduced a one week turn-around for review of building permits for single detached dwellings and most commercial interior improvements, making Delta’s timelines among the fastest in the region.


Implemented actions relating to the Housing Action Plan, Ladner Village Revitalization, and drafted a new Agricultural Plan for Delta.


Supported Council in the review and ultimate acceptance of a new Regional Growth Strategy – Metro 2050.


Conducted over 13,111 building inspections, representing an increase of 5% from 2021.


Responded to over 21,000 phone calls and email enquiries through the Application Centre.


Expanded e-Apply and digital application tools and services and implemented other application streamlining initiatives.


Approved 350 new affordable rental units and adopted a Development Cost Charges Waiver Bylaw to help incentivize affordable housing.


Modernized bylaws including the Building/Plumbing Bylaw and Zoning Bylaw amendments.


Continued work on master planned residential, mixed-use and industrial projects.


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 includes the following divisions:

- Administrative & Customer Services
- Design & Construction
- Operations
- 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 layout and record surveys.

Operations is 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.

Special Projects liaises with external agencies regarding the delivery of key engineering infrastructure projects; responds to steep slope issues; and provides assistance with 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

2022 Achievements / Outcomes

Completed the Cycling Master Plan to reflect the community's cycling priorities – safe, convenient, and comfortable for all ages and abilities.



Completed the 72 Street Roadway Improvements (Westview Drive to 115 Street), which also included environmental enhancements – two rain gardens and boulevard infiltration swales.



Constructed the 51 Street Sanitary Sewer Pump Station, which provides additional sewage handling capacity for the Ladner Village area.



Continued water metering of residential properties and installed approximately 187 water meters through the Secondary Suite and Voluntary Water Meter Programs.



Received and processed 26,107 services calls for the City.

Completed first phase of the Vision Zero Strategy, which focuses on analyzing collision data.



Completed the 44 Avenue Roadway Improvements (48B Street to Arthur Drive), which included a multi-use pathway providing a safe neighbourhood connection to the school.



Reinstated Spring Clean-Up Program, with over 1,300 metric tons of material collected from residential properties and continued with the Large Item Pick-Up Program, with over 5,500 large items collected.



Provided approximately 4 million cubic metres of irrigation water for farmers water from the Tasker Pump Station.



Provided snow & ice clearing response during heavy snowfall; transitioned to flood mitigation response through King Tides and storm surge events.



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 cybercrime
- 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.

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

2022 Achievements / Outcomes

Developed a Digital Strategy that links business, residents, council, and staff needs with technology to provide a blueprint for digital services now and in the future.



Updated the City's Purchasing Policy to meet trade agreement requirements, provide value for money, and streamline the contract approval process.



Conducted budget consultation for the 2023 Financial Plan and increased responses by 36%.



Renewed the contract for Delta's curbside pick-up of garbage, recycling, and compost.

Posted 223 open bidding opportunities on BC Bid to obtain competitive pricing and trade agreement compliance.



Worked with Parks, Recreation & Culture to implement PerfectMind, a new software system that delivers recreation services to Delta residents.



Implemented QlikSense technology to provide department leadership with greater process and data insights.



Integrated Delta's public chatbot (Deltella) on Delta.ca to provide the ability to answer resident questions on permit status, zoning, and secondary suites.



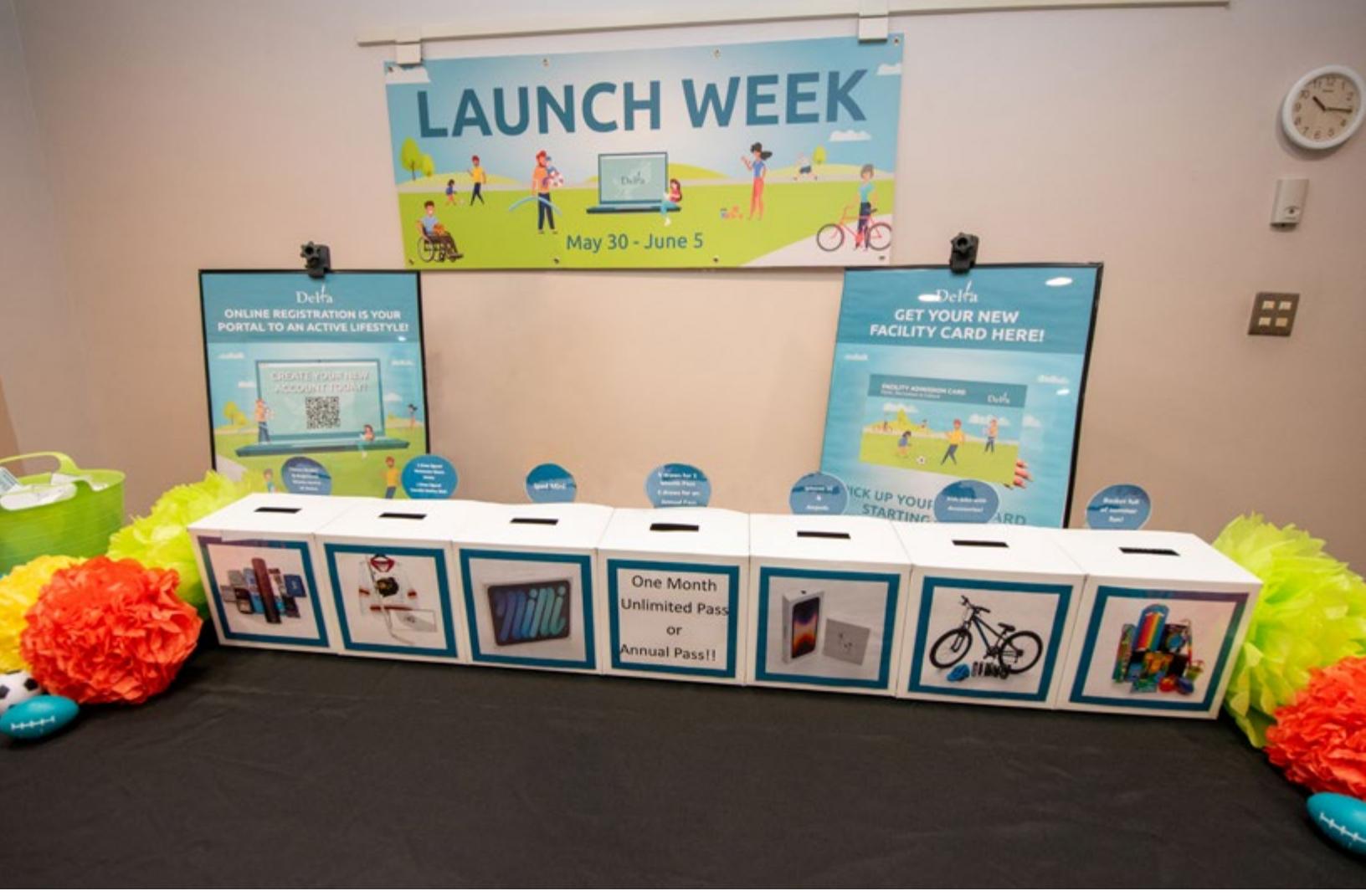
Changed sick leave reporting in the payroll system to reflect Legislative changes to the Employment Standards Act.



Switched Delta Police from paper timesheets to online and facilitated associated training.



PARKS, RECREATION & CULTURE



DEPARTMENTAL OBJECTIVES

Objectives:

- Provide services that are consistent with Council direction
- Identify gaps in service delivery and make recommendations on previous 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:

- Operate and manage public facilities with a high standard of care to ensure the health and safety of patrons and staff is a priority
- 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, 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 and multi-purpose 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 directly and or assists in the delivery of a multitude of community events throughout Delta, such as the Boundary Bay Airshow, Canada Day celebrations, Luminary Festival, as well as supporting Delta's three community festivals.



WHAT WE'RE PROUD OF

2022 Achievements / Outcomes

Completed the construction of the Ladner Covered Multi-Sport Court with the support of a \$1 million provincial grant.



Completed the wall remediation work at the South Delta Recreation Centre.



Launched a new cloud-based online registration system at Delta facilities and delivered drop-in and registered programs to over 684,000 participants.



Delivered 4,899 "Encouragement in an Envelope" mailings to isolated seniors.



Installed LED lighting upgrades to the Winskill Synthetic Turf Field, Sungod Recreation Centre, and Ladner Leisure Centre.



Constructed a 3,300 sq. ft. fieldhouse at Winskill Park, including public washrooms, connecting pathways, and a new parking lot.



Reconfigured the existing Delta School District works yard facility in preparation for the construction of the North Delta Track Fieldhouse.



Provided over 4,600 seniors with over 8,600 door-to-door transportation services on the Delta Seniors Bus.



Replaced the Wellington Point Boat Ramp Dock.

Constructed a new off-leash dog containment area at Paterson Park.



FIRE & EMERGENCY SERVICES



DEPARTMENTAL OBJECTIVES

Objectives:

- Provide excellent service to the residents, businesses, and visitors of Delta through a highly trained, skilled, and efficient force
- Reduce the incidence of injury, loss of life, and property damage by providing public education programs, fire cause investigation, and prevention services to secure public safety and code compliance
- Strengthen partnerships and increase public engagement through communication and community interaction opportunities
- Conform to Government Acts, Regulations, City Bylaws, and policies
- Maintain the highest standards of integrity in the conduct of all phases of the Fire Service business



WHO WE ARE

Delta Fire & Emergency Services (DF&ES) employs over 200 people, has 19 fire apparatus, 7 fire halls, and a training facility. In addition to fire suppression, DF&ES provides pre-hospital care, rescue activities, hazardous materials response, and many other emergency services in Delta. We work to create safe communities through public education for all ages, fire prevention and inspection services, emergency preparedness, and by working closely with partner agencies and community groups. DF&ES is committed to the health and safety of our staff and community. DF&ES is composed of the following four divisions:

- Operations/Training
- Fire Prevention
- Administration
- Emergency Management



WHAT WE DO

Operations/Training provides direction, accountability and support to the operations of DF&ES, including radio communications. Our highly-trained firefighters fight fires of all types, and routinely respond to calls for medical assistance, rescues, hazardous material concerns, requests for public assistance, and more.

The **Fire Prevention Division** is responsible for enhancing the safety of the community through education and enforcement of bylaws, fire and building codes, and any other regulations that try to limit the fire risk that may emerge from social and commercial activities or from the operations of a building. Prevention services include investigations of fires, plan review for new and major developments, developing pre-incident plans,

permitting for fire related activities, and routine fire and life safety inspections of public assembly buildings, construction sites, food trucks, daycares, vacant premises, and other high risk occupancies.

Administration provides human resources, administration, and payroll support for DF&ES personnel and supports the Fire Chief and Delta's Finance and Human Resources Departments with the annual budget and labour management relations.

The **Emergency Management Office** ensures the City is prepared for an emergency or natural disaster. The Office is responsible for organizing emergency preparedness training exercises for City staff, external support agencies, and the public, while supporting and promoting volunteer-based emergency management programs and initiatives.



WHAT WE'RE PROUD OF

2022 Achievements / Outcomes

Maintained a high level of service to Delta residents by responding to 7,760 incidents, despite significant BCAS delays and ongoing COVID-19 challenges.



Completed year two of the Fire Services Agreement between Tsawwassen First Nation (TFN) and Delta.



Resumed participation in annual community events such as two fire hall open houses, recognition ceremonies, parades, and community celebrations.



Developed a new high school Junior Firefighter Academy in partnership with Delta Firefighters Local 1763 and the Delta School District.



Secured over \$150,000 in funding to support various community projects and initiatives on emergency management, fuel mitigation, and FireSmart.



Conducted 3,412 fire safety inspections at commercial, industrial, and multi-tenant buildings, as well as daycares, schools, and care/group homes to ensure fire code compliance.



Organized a FireSmart awareness campaign in conjunction with the Watershed fuel mitigation project throughout the summer.



Completed year seven of providing patient assessments, interventions, and on-going pre-hospital care to Delta residents at an Emergency Medical Responder (EMR) level.



Provided ongoing educational opportunities through workshops, presentations, and social media on emergency preparedness and fire prevention/safety topics.



Supported the City's response to events such as spring freshet, wildfire risk, atmospheric rivers, storm surges, and extreme heat/cold.



DELTA POLICE



DEPARTMENTAL OBJECTIVES

Investing in our Community:

- Safe communities through increased connection
- Right response and support for mental health and vulnerable people
- Improved road safety and mobility for all users

Investing in our Team:

- Invest in capabilities to connect with our diverse community
- Invest in the growth and well-being of our team
- Invest in professionalization and innovation for continuous improvement

Learn more about the DPD's Community Safety and Well-Being Plan at deltapolice.ca.



WHO WE ARE

Founded in 1888, the Delta Police Department (DPD) has a long and rich history being one of the first municipal police departments established in British Columbia. Although Delta's population (and its police department) has grown, Delta remains a police service connected to its community and believes in a "community-first policing" style. The DPD is proud to have provided over 130 years of policing to a community with a changing landscape while never changing our No Call to Small philosophy, which has resonated with the community throughout our history. Approximately 200 police officers and 80 police staff work hard to ensure Delta remains one of the safest communities in BC. Learn more about the DPD at deltapolice.ca/about.



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

2022 Achievements / Outcomes

 <p>Maintained one of the lowest Crime Severity Index (CSI) scores in BC at 57.6, nearly half of the provincial average of 92.6.</p>	 <p>Implemented the Community Safety and Well-Being Plan with over 215 initiatives.</p>
 <p>Named as one of BC's Top Employers for the 4th year in a row.</p>	 <p>Continued expansion of the Body Worn Camera program following community consultation that found 93.3% of the community supports and expects expansion.</p>
 <p>Recorded a 23% reduction¹ in youth crime.</p>	 <p>Recorded a 7% reduction² in hate crimes against property.</p>
 <p>Received and processed complaints alleging excessive use of force and bias in 0.008% of documented public interactions — well below the 1% benchmark.</p>	 <p>Investigated a \$230,000 crypto-currency scam with Interpol.</p>
 <p>Implemented and held 36 sessions for a youth wrestling program and provided pro-social recreation and mentorship opportunities for youth.</p>	 <p>Delivered 12 road safety initiatives in partnership with ICBC, focusing on enforcement and education initiatives around pedestrian safety, speeding, and distracted driving.</p>

^{1,2} In comparison to the 2018-2021 average.

2022 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 LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on these 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,



Navin Chand, CPA CMA
Acting General Manager, Finance



Independent auditor's report

To the Mayor and Council of the City of Delta

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, 2022 and the results of its operations, changes in its net debt and its cashflows 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, 2022;
- 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 cashflows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

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



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.

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 1, 2023

Consolidated Statement of Financial Position

As at December 31, 2022 with comparative figures for 2021

As at December 31	2022	2021
Financial Assets		
Cash and cash equivalents (note 2)	\$ 59,633,402	\$ 82,370,405
Restricted cash and cash equivalents (note 3)	34,263,721	32,639,698
Accounts receivable (note 4)	30,751,470	22,525,485
Portfolio investments (note 5)	219,017,977	197,789,529
	343,666,570	335,325,117
Liabilities		
Accounts payable (note 6)	28,482,861	24,085,372
Other liabilities (note 7)	26,728,497	25,843,484
Accrued employee future benefits (note 8)	9,573,800	9,452,700
Deferred revenues (note 9)	7,663,987	7,752,065
Restricted revenues (note 10)	46,479,036	48,181,822
Refundable performance deposits (note 11)	34,263,721	32,639,698
Long term debt (note 12)	-	313,328
	153,191,902	148,268,469
Net Financial Assets	190,474,668	187,056,648
Non Financial Assets		
Tangible capital assets (note 15)	990,978,854	967,137,335
Inventories	1,039,178	937,278
Prepays	1,274,931	1,147,255
Other assets (note 13)	1,256,906	1,201,641
Accumulated Surplus (note 16)	\$ 1,185,024,537	\$ 1,157,480,157
Commitments and contingencies (note 17)		



Navin Chand, CPA CMA
Acting General Manager, Finance

Consolidated Statement of Operations

Year ended December 31, 2022 with comparative figures for 2021

For the years ended December 31	2022 Budget	2022	2021
Revenues			
Taxation and grants in lieu (note 14)	\$ 171,569,500	\$ 171,732,727	\$ 165,290,049
Government transfers (schedule 1)	8,270,500	7,606,330	6,736,336
Sale of services (schedule 2)	80,732,500	83,532,547	77,265,337
Licenses, permits, fees and penalties (schedule 3)	8,336,500	10,050,868	10,337,020
Contributions (schedule 4)	4,042,000	5,445,791	6,362,116
Investment income	1,673,000	6,629,647	2,591,088
Actuarial earnings on debt	-	189,334	363,747
Development cost charges (note 10)	5,150,500	3,085,500	552,500
Landfill royalties	3,730,000	4,080,853	4,137,168
Contributed tangible capital assets (note 15)	23,000,000	957,746	7,496,580
MFA Surplus Distribution	79,000	79,823	82,048
Other (schedule 5)	4,166,500	2,912,914	2,050,316
	310,750,000	296,304,080	283,264,305
Expenses			
General government	32,662,000	30,302,439	27,228,896
Library services	4,085,000	4,083,720	3,979,244
Fire services	35,729,500	37,063,228	35,479,903
Police services	51,279,000	51,082,613	49,159,342
Other protective services	3,552,500	3,397,475	3,183,468
Water services	28,850,500	27,690,701	29,042,864
Sewer services	16,123,000	16,453,348	15,577,532
Engineering	12,643,000	12,178,774	11,747,219
Drainage	8,459,500	8,963,313	8,156,529
Road and traffic safety	20,139,000	20,599,900	18,965,677
Environmental health	1,097,500	974,737	901,081
Solid waste	7,826,500	7,594,231	6,799,872
Community planning and development	7,508,000	6,884,216	6,619,035
Parks, recreation and culture	41,325,000	40,229,228	34,457,896
Loss on disposal of tangible capital assets	-	1,261,777	870,399
	271,280,000	268,759,700	252,168,957
Annual Surplus	39,470,000	27,544,380	31,095,348
Accumulated Surplus, beginning of year	1,157,480,157	1,157,480,157	1,126,384,809
Accumulated Surplus, end of year	\$ 1,196,950,157	\$ 1,185,024,537	\$ 1,157,480,157

Consolidated Statement of Net Financial Assets

Year ended December 31, 2022 with comparative figures for 2021

For the years ended December 31	2022 Budget	2022	2021
Annual Surplus	\$ 39,470,000	\$ 27,544,380	\$ 31,095,348
Amortization of tangible capital assets (note 15)	29,000,000	29,080,097	28,167,988
Acquisition of contributed tangible capital assets (note 15)	(23,000,000)	(957,746)	(7,496,580)
Acquisition of tangible capital assets	(102,935,500)	(53,478,900)	(28,899,380)
Loss on disposal of tangible capital assets	-	1,261,777	870,399
Proceeds from disposal of tangible capital assets	-	253,253	264,511
Changes in inventories	-	(101,901)	33,368
Changes in prepaid	-	(127,675)	(171,144)
Changes in other assets	-	(55,265)	(97,053)
Increase (Decrease) in Net Financial Assets	(57,465,500)	3,418,020	23,767,457
Net Financial Assets, beginning of year	187,056,648	187,056,648	163,289,191
Net Financial Assets, end of year	\$ 129,591,148	\$ 190,474,668	\$ 187,056,648

Consolidated Statement of Cashflows

Year ended December 31, 2022 with comparative figures for 2021

For the years ended December 31	2022	2021
Cash provided by (used in):		
Operating Transactions		
Annual Surplus	\$ 27,544,380	\$ 31,095,348
Non-cash charges to operations		
Amortization of tangible capital assets (note 15)	29,080,097	28,167,988
Contribution of tangible capital assets (note 15)	(957,746)	(7,496,580)
Loss on disposal of tangible capital assets	1,261,777	870,399
	29,384,128	21,541,807
Changes in non-cash working capital		
Accounts receivable	(8,225,984)	8,291,025
Accounts payable	4,397,489	(27,559,096)
Other liabilities	885,013	602,897
Accrued employee future benefits	121,100	185,800
Prepays, inventories and other assets	(284,841)	(234,830)
Restricted revenues	(559,559)	(539,110)
Restricted cash and cash equivalents	(1,624,023)	(4,949,229)
Refundable performance deposits	1,624,023	4,949,229
Deferred development cost charges used	(3,085,500)	(552,500)
Deferred revenues	(88,079)	1,529,054
	(6,840,361)	(18,276,760)
Net change in cash from operating transactions	50,088,147	34,360,395
Capital Transactions		
Acquisition of tangible capital assets	(53,478,900)	(28,899,380)
Proceeds from disposal of tangible capital assets	253,253	264,511
Cash used in capital transactions	(53,225,647)	(28,634,869)
Investing Transactions		
Proceeds from sale of portfolio investments	313,028,717	70,243,753
Purchase of portfolio investments	(334,257,165)	(147,942,493)
Cash used in investing transactions	(21,228,448)	(77,698,740)
Financing Transactions		
Long term debt retired	(313,328)	(611,737)
Deferred development cost charges interest earned	1,045,677	443,722
Deferred development cost charges collected	896,596	2,493,211
Cash provided by financing transactions	1,628,945	2,325,196
Decrease in Cash and Cash Equivalents	(22,737,003)	(69,648,018)
Cash and Cash Equivalents, beginning of year	82,370,405	152,018,423
Cash and Cash Equivalents, end of year	\$ 59,633,402	\$ 82,370,405
Supplemental cash flow information, interest paid	\$ 13,325	\$ 120,950

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

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 and bonds 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, 2022 with comparative figures for 2021

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, 2022 with comparative figures for 2021

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, 2022.

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 2022 - 2026 Financial Plan Bylaw No. 8087, 2021 adopted Dec 13, 2021. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

2. Cash and Cash Equivalents

	<u>2022</u>	<u>2021</u>
Canadian dollar accounts (effective interest 1.03% to 4.78%)	\$ 39,043,292	\$ 47,906,444
Chartered banks and credit union term deposits (effective interest 4.37% to 4.42%)	18,942,509	32,724,097
US dollar account	1,647,601	1,739,864
	<u>\$ 59,633,402</u>	<u>\$ 82,370,405</u>

Cash and cash equivalents as at December 31, 2022 comprised eleven Canadian dollar accounts and one US dollar account. The accounts are interest bearing and range in rates from prime rate minus 1.67% (2021 - prime rate minus 1.67%). Term deposits mature within 90 days of purchase.

3. Restricted Cash and Cash Equivalents

	<u>2022</u>	<u>2021</u>
Chartered banks and credit union term deposits (effective interest 2.45% to 3.57%)	\$ 34,263,721	\$ 32,639,698

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>2022</u>	<u>2021</u>
Taxes	\$ 4,343,344	\$ 3,801,415
Utilities	7,765,800	7,286,623
Local improvements (interest bearing prime + 1%; repayment term - 15 years)	213,118	244,012
Trade	18,512,284	11,270,529
	<u>30,834,546</u>	<u>22,602,579</u>
Less: allowance for doubtful accounts	(83,076)	(77,094)
	<u>\$ 30,751,470</u>	<u>\$ 22,525,485</u>

5. Portfolio Investments

Portfolio Investments as at December 31 comprise:

	<u>2022</u>	<u>2021</u>
Chartered banks (effective interest rate .8% to 4.76%, maturing 2023 to 2026)	\$ 182,035,447	\$ 182,862,698
Provincial government bonds (effective interest rate 2.15% to 4.54%, maturing 2023 to 2028)	13,159,201	9,839,415
Federal government bonds (effective interest rate 2.46% to 3.66%, maturing in 2023)	14,710,260	-
Credit unions (effective interest rate 1.7% to 5.15%, maturing 2023-2024)	9,113,069	5,087,416
	<u>\$ 219,017,977</u>	<u>\$ 197,789,529</u>

Portfolio investments include provincial backed bonds and notes; chartered bank bonds, notes, banker's acceptances and strip coupons; high interest savings accounts and Credit Union term deposits. The effective interest rates range from .8 - 5.15% (2021 - .21% to 3.59%). In 2022, the average rate of return was 2.34% (2021 - 1%). The maturity dates of the investments range from January 2023 to 2028.

6. Accounts Payable

	<u>2022</u>	<u>2021</u>
Trade	\$ 22,955,411	\$ 19,791,535
Holdback	1,843,173	1,223,811
Other government	3,684,277	3,070,026
	<u>\$ 28,482,861</u>	<u>\$ 24,085,372</u>

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

7. Other Liabilities

	<u>2022</u>	<u>2021</u>
Wages and benefits	\$ 3,496,756	\$ 2,065,495
Accrued benefits	8,959,102	8,738,573
Legal liabilities	770,517	1,288,744
Prepaid utilities	1,209,557	1,195,372
Prepaid taxes	12,237,489	12,532,151
Other	56,110	24,521
Due (from) to cemeteries	(1,034)	(1,372)
	\$ 26,728,497	\$ 25,843,484

8. Employee Benefit Plans

	<u>2022</u>	<u>2021</u>
Accrued benefit liability, beginning of year	\$ 9,452,700	\$ 9,266,900
Service cost	830,900	800,900
Interest cost	271,700	267,000
Benefit payments	(977,100)	(877,700)
Amortization of actuarial loss	(4,400)	(4,400)
Accrued benefit liability, end of year	\$ 9,573,800	\$ 9,452,700
Unamortized net actuarial loss (gain)	336,400	(324,100)
Accrued benefit obligation, end of year	\$ 9,910,200	\$ 9,128,600

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

	<u>2022</u>	<u>2021</u>
Discount rates	3%-4.5%	3.0%
Expected compensation increases	3%-9.5%	3.1%
Estimated average remaining service life of employees	13	13

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, 2022. The next valuation will be performed as at December 31, 2024.

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

9. Deferred Revenues

	<u>2022</u>	<u>2021</u>
Local improvements	\$ 213,118	\$ 244,012
Government transfers	3,662,658	3,238,050
Prepaid recreational fees	1,113,106	577,579
Prepaid business licenses	991,018	988,069
Deferred development fees	1,189,013	1,379,790
Other	495,074	1,324,565
	\$ 7,663,987	\$ 7,752,065

Deferred revenue represents funds that are: 1) are collected but not earned as of December 31, 2022. 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.

10. Restricted Revenues

	<u>2022</u>	<u>2021</u>
Deferred development cost charges "DCC"	\$ 44,638,311	\$ 45,781,538
Boundary Bay Airport maintenance account	1,840,725	2,400,284
	\$ 46,479,036	\$ 48,181,822

DCC's for capital costs related to:

	<u>2022</u>	<u>2021</u>
Drainage	\$ 5,213,770	\$ 4,991,712
Roads	17,865,854	18,636,974
Open Space	13,405,386	13,294,785
Water	4,077,230	3,932,791
Sewer	4,076,071	4,925,276
	\$ 44,638,311	\$ 45,781,538

Deferred DCC's, beginning of the year

\$ 45,781,538

Transfers to revenue

(3,085,500)

DCC's levied for the year

896,596

Interest allocated

1,045,677

Deferred DCC's, end of the year

\$ 44,638,311

\$ 43,397,105

(552,500)

2,493,211

443,722

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.

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

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, 2022 was nil (as at December 31, 2021 - \$313,328).

Bylaw	Rate	Maturity	Original Debenture	Equity in Sinking Fund	Balance, December 31, 2021	Balance, December 31, 2022	Interest Paid during the Year
Sungod Rec (5760)	various	2022	\$ 6,200,000	\$ (6,200,000)	\$ 236,907	-	\$ 10,075
Sungod Rec (5761)	various	2022	2,000,000	(2,000,000)	76,421	-	3,250
Total Long Term Debt			\$ 8,200,000	\$ (8,200,000)	\$ 313,328	\$ -	\$ 13,325

13. Other Assets

Ladner Harbour Infrastructure	<u>2022</u>	<u>2021</u>
	\$ 1,256,906	\$ 1,201,641

14. Taxation Revenue

	<u>2022</u>	<u>2021</u>
General taxation		
Collections for other taxing authorities	\$ 159,950,654	\$ 153,523,130
Special assessments	116,547,503	104,137,788
Payments in lieu	178,067	434,628
Utilities and ports compensation	5,067,114	4,854,204
Tsawwassen Business Improvement Association	624,768	628,847
Other taxes	143,696	146,311
Subtotal	5,768,429	5,702,929
Transfer to:		
Province of BC - school taxes	288,280,231	269,427,837
Greater Vancouver Regional District	(89,244,456)	(79,913,924)
Municipal Finance Authority	(4,115,384)	(3,441,833)
BC Assessment Authority	(15,979)	(12,442)
Greater Vancouver Transportation Authority	(3,076,304)	(2,734,522)
Total collections for other taxing authorities	(20,095,380)	(18,035,067)
General taxation and debt levy	(116,547,503)	(104,137,788)
	\$ 171,732,727	\$ 165,290,049

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

15. Tangible Capital Assets

	Balance Dec 31, 2021	Additions	Disposals	Balance Dec 31, 2022
Cost				
Buildings	\$ 168,739,847	\$ 11,330,017	\$ (988,751)	\$ 179,081,113
Drainage infrastructure	272,846,163	2,475,735	(19,089)	275,302,809
Land	238,540,856	281,054	-	238,821,910
Land improvements	34,593,368	1,897,927	(219,594)	36,271,701
Leased assets	6,722,525	-	-	6,722,525
Machinery and equipment	12,419,935	1,212,965	(636,465)	12,996,435
Pooled assets	52,377,257	5,418,654	(2,525,934)	55,269,977
Roads infrastructure	349,347,492	18,670,468	(2,188,242)	365,829,718
Sewer mains	133,559,502	9,012,716	(248,452)	142,323,766
Vehicles	29,007,298	4,008,874	(610,868)	32,405,304
Waterworks	154,025,472	5,260,250	(289,971)	158,995,751
Work in progress	18,398,987	(5,132,014)	(236,016)	13,030,957
Total Cost	\$ 1,470,578,702	\$ 54,436,646	\$ (7,963,382)	\$ 1,517,051,966
Accumulated Amortization				
Buildings	\$ 61,372,762	\$ 5,669,768	\$ (464,304)	\$ 66,578,226
Drainage infrastructure	91,126,263	3,607,393	(9,046)	94,724,610
Land improvements	15,297,447	1,326,667	(173,570)	16,450,544
Leased assets	198,217	370,868	-	569,085
Machinery and equipment	7,863,149	790,180	(628,375)	8,024,954
Pooled assets	19,632,629	3,783,709	(2,525,935)	20,890,403
Roads infrastructure	184,578,049	7,465,673	(1,718,186)	190,325,536
Sewer mains	53,659,745	1,960,670	(103,599)	55,516,816
Vehicles	19,289,414	1,930,766	(573,241)	20,646,939
Waterworks	50,423,692	2,174,403	(252,096)	52,345,999
Total Accumulated Amortization	\$ 503,441,367	\$ 29,080,097	\$ (6,448,352)	\$ 526,073,112
Net Book Value				
Buildings	\$ 107,367,085	\$ 5,660,249	\$ (524,447)	\$ 112,502,887
Drainage infrastructure	181,719,900	(1,131,658)	(10,043)	180,578,199
Land	238,540,856	281,054	-	238,821,910
Land improvements	19,295,921	571,260	(46,024)	19,821,157
Leased assets	6,524,308	(370,868)	-	6,153,440
Machinery and equipment	4,556,786	422,785	(8,090)	4,971,481
Pooled assets	32,744,628	1,634,945	1	34,379,574
Roads infrastructure	164,769,443	11,204,795	(470,056)	175,504,182
Sewer mains	79,899,757	7,052,046	(144,853)	86,806,950
Vehicles	9,717,884	2,078,108	(37,627)	11,758,365
Waterworks	103,601,780	3,085,847	(37,875)	106,649,752
Work in progress	18,398,987	(5,132,014)	(236,016)	13,030,957
Total Net Book Value	\$ 967,137,335	\$ 25,356,549	\$ (1,515,030)	\$ 990,978,854

a) Assets under construction (Work in Progress) having a value of \$13,030,957 (2021 -\$18,398,987) 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.

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

15. Tangible Capital Assets (continued):

The value of the Contributed Assets received is as follows:

	<u>2022</u>	<u>2021</u>
Buildings	\$ -	\$ 1,148,130
Land	-	500,000
Pooled assets	-	858,457
Drainage	-	67,068
Roads	-	1,971,362
Water	824,746	-
Sewer	133,000	2,951,563
	\$ 957,746	\$ 7,496,580

16. Accumulated Surplus

	<u>2022</u>	<u>2021</u>
Equity in Tangible Capital Assets	\$ 990,978,854	\$ 966,824,007
General	34,774,835	36,094,415
Water	11,935,107	9,191,408
Sewer	8,754,969	8,166,320
Solid waste	5,724,718	5,304,586
Total Unappropriated Surplus	61,189,629	58,756,729
Capital projects	4,505,202	4,401,846
Community Amenity	230,265	-
Equipment replacement	15,409,261	17,007,539
Ladner parking	403,134	393,916
Operating	240,257	444,765
Parks and public lands	6,377,615	5,312,715
Tax sale	147,675	144,299
Total Statutory Reserves	27,313,409	27,705,080
Casino	551,871	-
Designated capital (work in progress)	52,746,067	55,989,799
Development	3,612,643	3,625,482
Drainage and irrigation	3,783,381	2,598,282
Emergency	1,000,000	1,000,000
Environment	2,591,139	1,869,350
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	1,957,936	1,653,940
Other	4,209,135	4,084,241
Payroll benefits and allowances	2,882,362	2,432,362
Recreation	4,876,881	4,494,977
Recycling and solid waste	716,220	716,220
Road restoration	5,862,677	5,374,874
Sewer	9,420,758	9,446,473
Water	7,183,467	6,760,232
Total Non-Statutory Reserves	105,542,645	104,194,340
Total Reserves (Schedule 7)	132,856,054	131,899,421
Total Accumulated Surplus	\$ 1,185,024,537	\$ 1,157,480,157

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The City of Delta paid \$12,736,864 (2021-\$13,170,956) for employer contributions while employees contributed \$10,590,662 (2021-\$10,538,295) to the plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

- 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.

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

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, and library services 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, 2022 with comparative figures for 2021

19. Segmented Information

	Admin	Finance	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	197,439	116,302	80,742	105,837	19,498	1,861,320
Sale of services (schedule 2)	510,706	105	53,067	-	524,785	6,424,916
Licenses, permits, fees and penalties (schedule 3)	4,440	353,037	4,066,570	1,475	10,805	626,220
Contributions (schedule 4)	313,339	16,842	25,555	-	39,527	23,670
Investment income	-	-	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 10)	-	-	-	-	-	-
Landfill royalties	-	-	-	-	-	-
Contributed tangible capital assets (note 15)	-	-	-	-	-	-
MFA Surplus Distribution	-	-	-	-	-	-
Other (schedule 5)	328,304	74,636	-	-	43,401	77,595
Total Revenue	1,354,228	560,922	4,225,934	107,312	638,016	9,013,721
Wages, salaries and benefits	7,982,321	7,191,181	6,247,640	770,256	31,961,654	41,979,939
Materials and supplies	645,557	83,709	43,037	2,882	1,064,366	1,994,241
Repairs and maintenance	71,435	1,406,574	27,773	2,283	304,245	562,944
Services	1,221,918	217,831	280,044	167,378	67,463	1,939,043
Leases and rentals	87,123	-	1,184	-	-	816,256
Library	-	-	-	-	-	-
ECOMM	-	-	-	-	1,050,951	1,891,903
Utilities	27,031	244,132	10,596	2,154	180,002	357,491
Garbage and recycling	-	266	700	-	17,175	13,436
Regional district charges	-	-	-	-	-	-
Other	1,160,704	521,536	71,782	9,194	162,887	563,096
Insurance and claims	2,420,493	-	-	-	-	(1,202)
Municipal equipment charges	(197,237)	30,738	201,460	20,590	1,208,304	965,466
Amortization of tangible capital assets (note 15)	-	-	-	-	1,046,181	-
Interest charges	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-	-
Total Expenses	13,419,345	9,695,967	6,884,216	974,737	37,063,228	51,082,613
(Deficiency) Excess of Revenues over Expenses	\$(12,065,117)	\$(9,135,045)	\$(2,658,282)	\$(867,425)	\$(36,425,212)	\$(42,068,892)

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Fiscal	Year ending December 31, 2022	Year ending December 31, 2021
\$ -	\$ -	\$ -	\$ 13,768	\$ 17,793	\$ -	\$ 171,701,166	\$ 171,732,727	\$ 165,290,049
-	3,346,002	203,511	4,000	-	-	1,671,679	7,606,330	6,736,336
29,878	7,231,282	6,359,539	33,336,314	19,916,165	8,014,363	1,131,427	83,532,547	77,265,337
2,654,839	731,650	-	18,781	-	-	1,583,051	10,050,868	10,337,020
247,555	250,430	138,712	-	-	-	4,390,161	5,445,791	6,362,116
-	-	-	-	-	-	6,629,647	6,629,647	2,591,088
-	-	-	-	-	-	189,334	189,334	363,747
-	1,707,500	50,000	-	990,500	-	337,500	3,085,500	552,500
-	-	-	-	-	-	4,080,853	4,080,853	4,137,168
-	-	-	824,746	133,000	-	-	957,746	7,496,580
-	-	-	-	-	-	79,823	79,823	82,048
357	631,270	1,028,777	-	8	-	728,566	2,912,914	2,050,316
2,932,629	13,898,134	7,780,539	34,197,609	21,057,466	8,014,363	192,523,207	296,304,080	283,264,305
2,916,052	15,075,014	26,166,851	1,998,463	1,375,999	144,181	2,751,970	146,561,521	139,488,005
83,075	4,313,980	1,985,419	717,015	548,692	343,387	(48,214)	11,777,146	9,930,795
43,481	4,290,730	3,367,387	162,190	870,035	-	548,071	11,657,148	8,840,246
98,145	1,597,927	650,135	273,628	414,381	-	482,481	7,410,374	6,114,335
3,247	1,627,036	646,076	344,201	641,125	-	1,424	4,167,672	3,292,013
-	-	-	-	-	-	4,083,720	4,083,720	3,979,244
-	-	-	-	-	-	-	2,942,854	2,717,115
44,712	1,799,244	2,728,185	129,144	177,750	-	825	5,701,266	5,258,379
21,730	81,200	9,643	63,700	58,357	7,098,310	-	7,364,517	6,800,534
-	-	-	19,882,046	9,285,622	-	-	29,167,668	30,078,357
5,156	936,391	684,756	17,753	28,339	-	368,999	4,530,593	3,148,327
-	1,938	9,974	893	5,104	-	-	2,437,200	2,862,812
181,877	(1,762,445)	2,005,694	1,072,720	1,087,274	8,353	(4,229,576)	593,218	509,122
-	13,780,972	1,975,108	3,028,948	1,960,670	-	7,288,218	29,080,097	28,167,988
-	-	-	-	-	-	22,929	22,929	111,346
-	-	-	-	-	-	1,261,777	1,261,777	870,339
3,397,475	41,741,987	40,229,228	27,690,701	16,453,348	7,594,231	12,532,624	268,759,700	252,168,957
\$(464,846)	\$(27,843,853)	\$(32,448,689)	\$6,506,908	\$4,604,118	\$420,132	\$179,990,583	\$27,544,380	\$31,095,348

Notes to the Consolidated Financial Statements

Year ended December 31, 2022 with comparative figures for 2021

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 2022 - 2026 Financial Plan Bylaw No. 8087, 2021 adopted Dec 13, 2021. 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>2022</u>	<u>2021</u>
Revenues per the financial plan		
Contributed assets included in bylaw	\$ 357,939,000	\$ 348,830,500
Fund transfers	23,000,000	22,309,000
Reserves used	(1,100,000)	(1,100,000)
Revenues per bylaw	(81,557,500)	(83,439,500)
Fund transfers	298,281,500	286,600,000
Adjustment for capital plan revenues	1,100,000	1,100,000
Revenues per financial statements	\$ 310,750,000	\$ 294,103,250
Expenses per financial plan		
Capital plan	\$ 357,939,000	\$ 348,830,500
Non capital expenditures included in capital plan	(113,741,500)	(115,834,500)
Depreciation included in bylaw	5,403,000	6,170,000
Fund transfers	29,000,000	28,000,000
Reserves contributions	(1,100,000)	(1,100,000)
Principal payments	(8,226,500)	(8,206,500)
Expenses per bylaw	(124,000)	(248,000)
Fund transfers	269,150,000	257,611,500
Adjustment of non capital expenditures budget	1,100,000	1,100,000
Expenses per financial statements	\$ 271,280,000	\$ 256,742,000

Supplementary Information

For the years ended December 31,

2022 Budget

2022

2021

Schedule 1 - Revenue from Government Transfers

Federal grants	\$ 478,000	\$ 975,251	\$ 779,452
Provincial grants	4,192,500	1,566,404	5,659,079
Regional grants	3,600,000	5,064,675	297,805
	\$ 8,270,500	\$ 7,606,330	\$ 6,736,336

Schedule 2 - Revenue from Sale of Services

Water	\$ 31,879,500	\$ 33,336,314	\$ 32,252,448
Sewer	19,160,000	19,916,165	19,641,412
Solid waste	7,826,500	8,014,363	7,820,696
Recreational services	8,492,000	6,367,089	4,157,306
Recoverable services	6,659,000	6,920,159	7,256,306
Other	6,715,500	8,978,457	6,137,169
	\$ 80,732,500	\$ 83,532,547	\$ 77,265,337

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

Business licenses	\$ 1,800,000	\$ 2,026,103	\$ 1,957,840
Dog licenses	220,000	242,574	224,400
Building permits and inspection fee	2,631,000	3,232,444	3,171,245
Bylaw infractions	330,000	364,570	341,912
Animal control fees and fines	32,500	21,593	25,739
Penalties and interest on taxes and utilities	1,460,000	1,583,051	1,504,448
Soil deposit and highway use fee	120,000	594,133	803,236
Development application fee	746,000	732,466	936,194
Protective service fee	350,000	608,161	733,123
Information and administrative fee	530,000	527,623	524,098
Other	117,000	118,150	114,785
	\$ 8,336,500	\$ 10,050,868	\$ 10,337,020

Schedule 4 - Revenue from Contributions

Contributions	\$ 3,015,000	\$ 3,897,656	\$ 4,128,951
Other cost recoveries	335,000	1,106,162	1,185,194
Donations and fundraising	212,500	325,411	213,704
Other	479,500	116,562	834,267
	\$ 4,042,000	\$ 5,445,791	\$ 6,362,116

Schedule 5 - Other Revenue

Rentals	\$ 1,073,500	\$ 1,199,759	\$ 1,073,704
Disposal of capital assets	2,705,500	31,088	12,505
Cemetery	145,000	330,150	293,231
Other	242,500	1,351,917	670,876
	\$ 4,166,500	\$ 2,912,914	\$ 2,050,316

Schedule 6 - Trust Funds

North Delta Cemetery Trust Fund	\$ 59,376	\$ 50,076
South Delta Cemetery Trust Fund	1,278,516	1,195,729
	\$ 1,337,892	\$ 1,245,805

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, 2021	Contributions Received	Internal Transfers	Capital Purposes	Operating Uses	Interest Allocated	Balance, December 31, 2022
Statutory Reserves							
Capital projects	\$ 4,401,847	\$ 344	\$ -	\$ -	\$ -	\$ 103,011	\$ 4,505,202
Community Amenity	-	225,000	-	-	-	5,265	230,265
Equipment replacement	17,007,539	28,045	3,723,066	(5,722,313)	-	372,924	15,409,261
Ladner parking	393,916	-	-	-	-	9,218	403,134
Operating	444,765	-	(210,000)	-	-	5,492	240,257
Parks and public lands	5,312,715	919,075	-	-	-	145,825	6,377,615
Tax sale	144,299	-	-	-	-	3,376	147,675
Total Statutory Reserves	27,705,081	1,172,464	3,513,066	(5,722,313)	-	645,111	27,313,409
Non-Statutory Reserves							
Casino Revenue	-	551,871	-	-	-	-	551,871
Designated capital (work in progress)	55,989,799	-	-	(3,243,732)	-	-	52,746,067
Development	3,625,482	1,000	242,161	(256,000)	-	-	3,612,643
Drainage and irrigation	2,598,282	102,350	1,112,749	(30,000)	-	-	3,783,381
Emergency	1,000,000	-	-	-	-	-	1,000,000
Environment	1,869,350	723,789	-	(2,000)	-	-	2,591,139
Insurance	3,520,000	-	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	-	628,108
Landscaping	1,653,940	874,538	88,082	(658,624)	-	-	1,957,936
Other	4,084,241	667,616	188,854	(721,693)	(9,883)	-	4,209,135
Payroll benefits and allowances	2,432,362	450,000	-	-	-	-	2,882,362
Recreation	4,494,977	142,930	1,022,894	(783,920)	-	-	4,876,881
Recycling and solid waste	716,220	-	-	-	-	-	716,220
Road restoration	5,374,874	757,932	443,823	(713,952)	-	-	5,862,677
Sewer	9,446,473	-	274,285	(300,000)	-	-	9,420,758
Water	6,760,232	-	423,235	-	-	-	7,183,467
Total Non-Statutory Reserves	104,194,340	4,272,026	3,796,083	(6,709,921)	(9,883)	-	105,542,645
Total Reserves (note 16)	\$131,899,421	\$5,444,490	\$7,309,149	\$(12,432,234)	\$(9,883)	\$645,111	\$132,856,054

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

For the year ended December 31, 2022	Budget	General	Water	Sewer	Solid Waste	Total
Revenues						
Taxation and grants in lieu (note 14)	\$ 171,569,500	\$ 171,701,166	\$ 13,768	\$ 17,793	\$ -	\$ 171,732,727
Government transfers (schedule 1)	8,270,500	7,602,330	4,000	-	-	7,606,330
Sale of services (schedule 2)	80,732,500	22,265,705	33,336,314	19,916,165	8,014,363	83,532,547
Licenses, permits, fees and penalties (schedule 3)	8,336,500	10,032,087	18,781	-	-	10,050,868
Contributions (schedule 4)	4,042,000	5,445,791	-	-	-	5,445,791
Investment income	1,673,000	6,629,647	-	-	-	6,629,647
Actuarial earnings on debt	-	189,334	-	-	-	189,334
Development cost charges (note 10)	5,150,500	3,085,500	-	-	-	3,085,500
Landfill royalties	3,730,000	4,080,853	-	-	-	4,080,853
Contributed tangible capital assets (note 15)	23,000,000	-	824,746	133,000	-	957,746
MFA Surplus Distribution	79,000	79,823	-	-	-	79,823
Other (schedule 5)	4,166,500	2,912,905	6	3	-	2,912,914
	310,750,000	234,025,141	34,197,615	20,066,961	8,014,363	296,304,080
Expenses						
General government	32,662,000	30,302,439	-	-	-	30,302,439
Library services	4,085,000	4,083,720	-	-	-	4,083,720
Fire services	35,729,500	37,063,228	-	-	-	37,063,228
Police services	51,279,000	51,082,613	-	-	-	51,082,613
Other protective services	3,552,500	3,397,475	-	-	-	3,397,475
Water services	28,850,500	3,028,948	24,661,753	-	-	27,690,701
Sewer services	16,123,000	1,960,670	-	14,492,678	-	16,453,348
Engineering	12,643,000	12,178,774	-	-	-	12,178,774
Drainage	8,459,500	8,963,313	-	-	-	8,963,313
Road and traffic safety	20,139,000	20,599,900	-	-	-	20,599,900
Environmental health	1,097,500	974,737	-	-	-	974,737
Solid waste	7,826,500	-	-	-	7,594,231	7,594,231
Community planning and development	7,508,000	6,884,216	-	-	-	6,884,216
Parks, recreation and culture	41,325,000	40,229,228	-	-	-	40,229,228
Loss on Disposal	-	1,261,777	-	-	-	1,261,777
	271,280,000	222,011,038	24,661,753	14,492,678	7,594,231	268,759,700
Excess of Revenues over Expenses	39,470,000	12,014,103	9,535,862	5,574,283	420,132	27,544,380
Change in Equity in Tangible Capital Assets						
Tangible capital assets acquired (note 15)	(108,338,500)	(40,163,680)	\$(5,260,250)	(9,012,716)	-	(54,436,646)
Amortization of tangible capital assets (note 15)	29,000,000	24,090,479	3,028,948	1,960,670	-	29,080,097
Loss on disposal of tangible capital assets	-	1,261,777	-	-	-	1,261,777
Proceeds from disposal of tangible capital assets	-	253,253	-	-	-	253,253
Actuarial earning on debt	-	(189,334)	-	-	-	(189,334)
Debt payments	(124,000)	(123,995)	-	-	-	(123,995)
Increase in Investment in tangible capital assets	(79,462,500)	(14,871,500)	(2,231,302)	(7,052,046)	-	(24,154,848)
Decrease (increase) in reserves	34,322,500	1,537,817	(4,560,861)	2,066,412	-	(956,632)
Net increase (decrease) in operating surplus	(5,670,000)	(1,319,580)	2,743,699	588,649	420,132	2,432,900
Unappropriated Surplus, beginning of year	58,756,729	36,094,415	9,191,408	8,166,320	5,304,586	58,756,729
Unappropriated Surplus, end of year	\$53,086,729	\$34,774,835	\$11,935,107	\$8,754,969	\$5,724,718	\$61,189,629

Permissive Tax Exemptions – 2022

Organization	Address	Total Delta Taxes
828 Hurricane Squadron Royal Canadian Air Cadets	1720 56 Street	350
Ahmadiyya Muslim Jama'at Canada Inc.	9570 River Road	126,550
Benediction Lutheran Church	5575 6 Avenue	19,400
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	16,950
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	11,550
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	2,100
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	30,250
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	22,700
British Columbia Guide Dog Services	7061 Ladner Trunk Road	4,400
British Columbia Waterfowl Society	5191 Robertson Road	50,600
British Columbia Waterfowl Society	Waterlot	19,400
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	10,950
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12 Avenue	19,550
Columbus Charities Association (Columbus Lodge)	8850 118A Street	7,800
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	6,650
Delta Chamber of Commerce	6201 60 Avenue	7,850
Delta Community Living Society	3800 72 Street	16,600
Delta Community Living Society	3810 72 Street	8,100
Delta Community Living Society	4917 Delta Street	16,000
Delta Community Music School	4705 Arthur Drive	1,650
Delta Gymnastics Society	4680 Clarence Taylor Crescent	26,200
Delta Hospital Auxiliary Society	4816 Delta Street	5,900
Delta Hospital Auxiliary Society	4824 Delta Street	8,100
Delta Hospital Auxiliary Society	4830 Delta Street	7,350
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	22,200
Delta Pentecostal Tabernacle (Delta Church)	7696 112 Street	20,150
Delta Pentecostal Tabernacle (Delta Church)	77 Ave (No Access)	100
Delta Police Department (Training Facility)	4990 104 Street	500
Delta Rockhounds Society	1720 56 Street	300
Delta Thistle Curling Club	11415 84 Avenue	2,600
Deltassist Family and Community Services Society	9067 120 Street	44,650
Dogwood Holdings Society	4590 51 Street	2,500
Dogwood Holdings Society	4603 Evergreen Lane	25,750
Dogwood Holdings Society	4649 Evergreen Lane	13,950
Evangelical Free Church of North Delta (Northside Community Church)	11300 84 Avenue	18,150
Fellowship of Evangelical Baptist Churches in BC & Yukon (Nordel Multicultural Christian Church)	7940 118 Street	36,300
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	72,950
KinVillage Association	5430 10 Avenue	13,900
Kirkland House Foundation	4140 Arthur Drive	2,950
Ladner Christian Reformed Church	4594 54A Street	31,100
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	39,500
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	2,350
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	2,350
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	6,550
Ladner Gospel Assembly	4979 44A Avenue	9,050
Ladner Lawn Bowling Club	5128 47 Avenue	27,450
Ladner Minor Baseball Association	4907 42B Avenue	550

Permissive Tax Exemptions – 2022 (continued)

Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	23,100
Ladner Tennis Club	5151 56 Street	950
Lighthouse Harbour Ministries	9551 Gunderson Road	8,500
McKee Athletic Association (East Delta Community Hall)	10379 Ladner Trunk Road	15,400
Navy League of Canada	Annacis Channel	7,250
North Delta Baseball Association	10900 82 Avenue	1,450
North Delta Community Police Station	11910 80 Avenue	4,050
North Delta Football Club (Soccer)	10900 82 Avenue	1,150
North Delta Potters Guild	11415 84 Avenue	1,100
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82 Avenue	23,650
Phoenix Drug and Alcohol Recovery & Education Society	5061 12 Avenue	7,450
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	1,300
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	2,250
Reach Child and Youth Development Society (Lois E. Jackson Kinsmen Centre for Children)	5050 47 Avenue	36,650
Saviour Lutheran Church Society	4737 57 Street	13,750
Scott Congregation of Jehovah's Witnesses	11955 90 Avenue	60,350
Sources Community Resources Society	4807 Georgia Street	4,550
Sources Community Resources Society	4812 Georgia Street	3,500
Sources Community Resources Society (Chestnut House)	4576 55B Street	2,600
South Delta Artists Guild	1710 56 Street	1,850
South Delta Baptist Church	1880 56 Street	6,500
South Delta Baptist Church	1988 56 Street	79,850
South Delta Library	1321A 56 Street	8,800
South Delta Rams Football Club	755 53 Street	1,600
South Delta United Soccer Club	5755 Mountain View Blvd	1,500
St. Joseph Damascene Antiochian Orthodox Church	11706 96 Avenue	26,600
Sunshine Hills Parent Participation Preschool	6750 Carncross Crescent	3,150
Sunshine Hills Tennis Club	11195 Bond Blvd	23,200
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	2,850
The Delta Potters Association	1720 56 Street	850
The Nature Trust of British Columbia	Harlock Island	300
The Nature Trust of British Columbia	Riparian Habitat Area	10,500
The Pentecostal Assemblies of Canada (Lighthouse Church)	5545 Ladner Trunk Road	21,250
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	205,250
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church)	3900 Arthur Drive	19,300
The Sidekick Players Club	1172 56 Street	2,200
The Synod of the Diocese of New Westminster	Address not given	2,550
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1117 51A Street	8,450
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	76,300
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	10,800
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	59,250
The Trustees of the Congregation of Tsawwassen United Church	683 53 Street	25,350
The Trustees of the Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	8,450
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	18,300
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	9,000
Tsawwassen Lawn Bowling Club	1057 56 Street	25,750
Tsawwassen Tennis Club	286 English Bluff Road	11,250
Tunnel Town Curling Club	1720 56 Street	7,650
Watershed Artworks Society	11415 84 Avenue	500
Total		1,740,950

COMMUNITY BANNER CONTEST

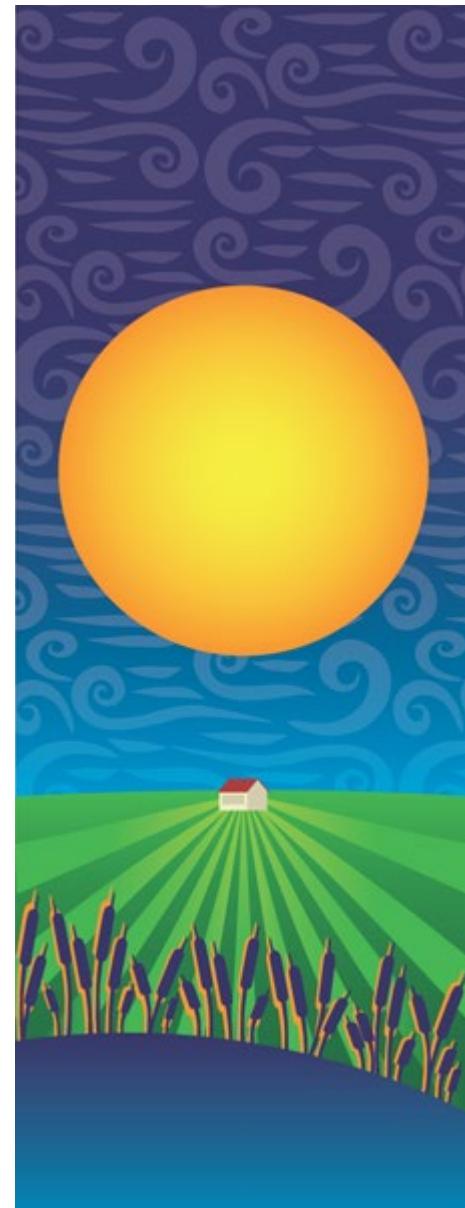
2022 Winners

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.

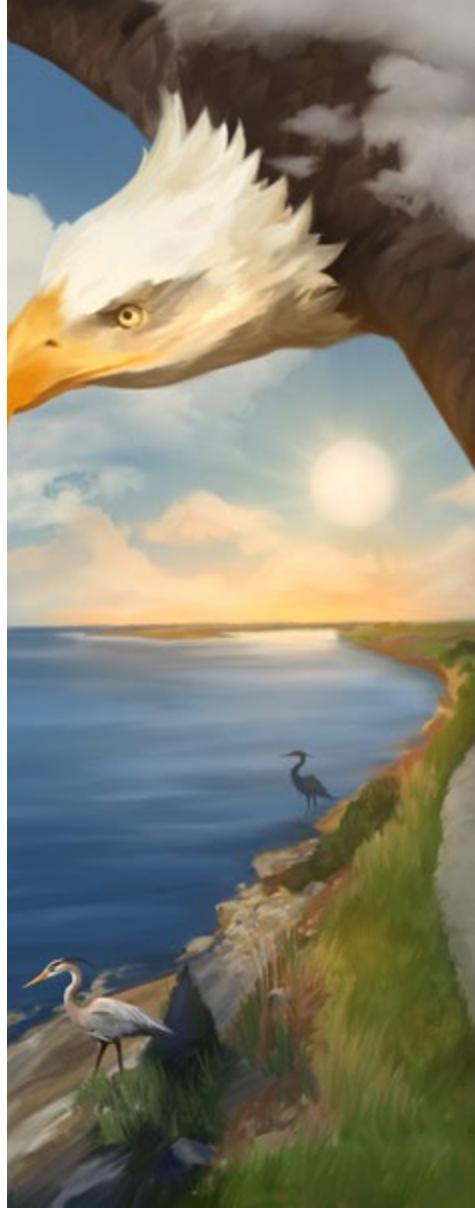
Congratulations to the 2022 Community Banner Contest winners!



Beauty at Dusk
Linda Wong
category: Delta Heritage



Delta Under the Sun
Lucy Yepes Ramirez
category: Discover Delta



Peripherals of Bird's Eye

Noella Yang

category: Emerging Artist



Flower Next Door

Kirkland Dewsbury

category: Aspiring Artist



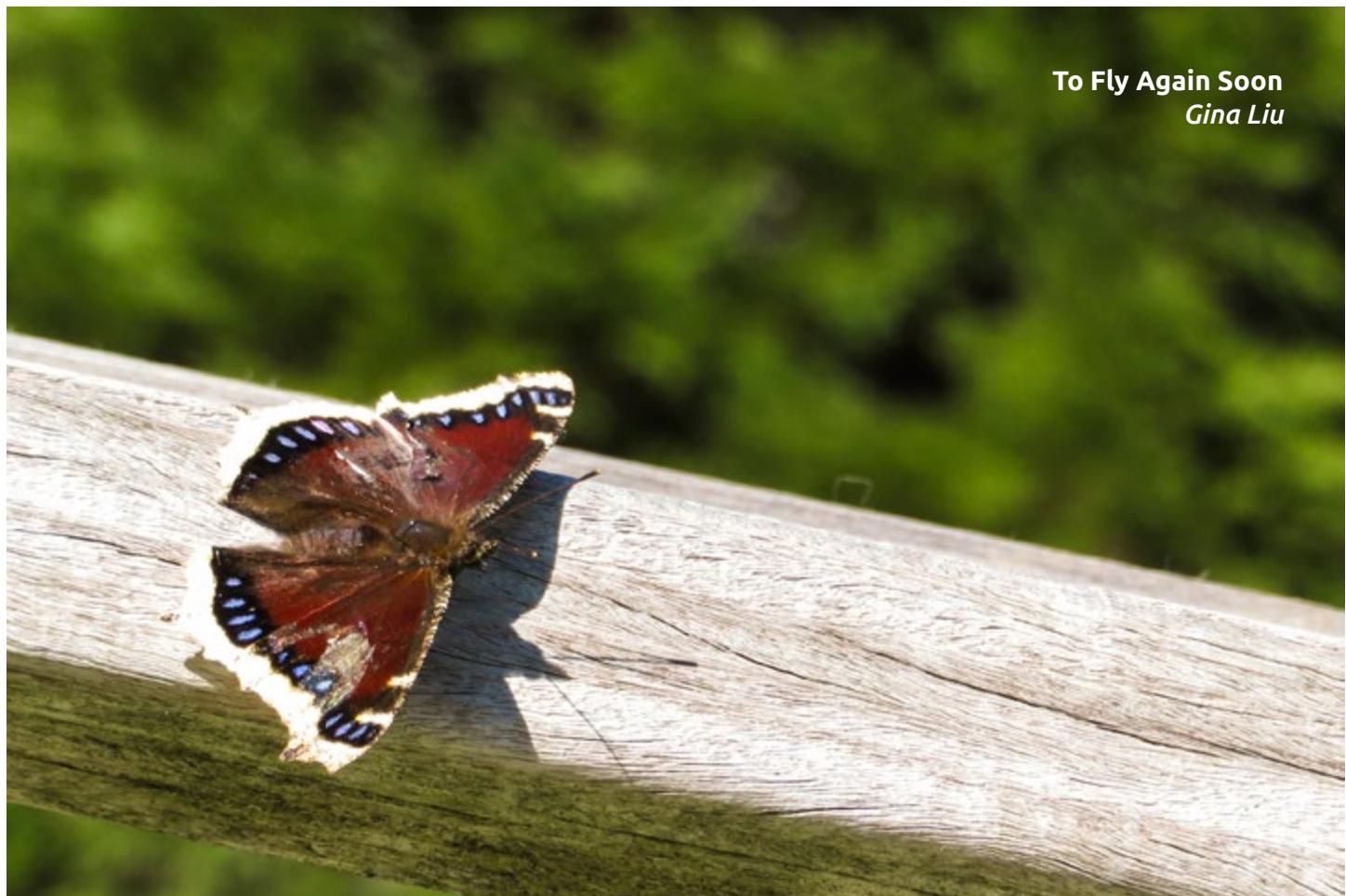
Sunset over Burns Bog

Robyn Gill

category: Honourable Mention

EARTH DAY PHOTO CONTEST

Grand Prize Winner



To Fly Again Soon
Gina Liu

The 14th annual Earth Day Photo Contest's theme, Inspiration, invited residents to look to nature as a source of motivation and stimulation to persevere through hard times. Over 100 submissions were submitted of sprawling landscapes, busy insects, soaring birds and many others. Each submission was displayed on Let's Talk Delta with a description of how the photo inspired the photographer for Delta residents to vote for their Fan Favourite.

Congratulations to Gina Liu, the Grand Prize winner!

Annual Report Photo Credits

Thank you to Brett Alexander, Tyler Garnham, Richard Pasco, James Chen, Feng Yu, Stefan Malloch, and Earth Day photo contest participants for providing many of the photographs used in this report.



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