



# 2023 ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

The City of Delta acknowledges that we are on the shared, traditional, ancestral, and unceded territories of the scəwaθən (Tsawwassen), xʷməθkʷəy̓əm (Musqueam), and other Coast Salish Peoples. We extend our appreciation to these First Nations for the opportunity to enjoy this land together.

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# MESSAGE FROM MAYOR AND COUNCIL

As Mayor and Council, we are proud to present the 2023 Annual Report for the City of Delta. This report provides a detailed account of Delta's financial records and highlights our significant achievements over the past year.

Thanks to the support of City staff, 2023 was another successful year where we continued to advance our priorities, while navigating inflation and other new challenges. We supported new events, took steps to build housing faster in our community, made substantial investments in our recreation and sports infrastructure, and adopted plans to set priorities and guide our future work. To help us achieve these plans, we welcomed City Manager, Donny van Dyk, whose leadership has been instrumental.

We continued our efforts to foster community connections by adding new events alongside our many longstanding and recurring events. Notably, we acquired the Ladner Village Market for the 2024 and 2025 seasons and supported the inaugural Barnside Harvest Festival, which will return in 2024 with much anticipation and excitement.

Housing remains a major issue not just in Delta, but across the province. In the fall of 2023, Delta was selected as one of ten municipalities to receive a provincial housing target. In response, Council approved an action plan to achieve this target with work already underway, including bylaw amendments and process improvements. A key step was commencing a major update to Delta's Official Community Plan – work that is currently well underway – to further support sustainable housing growth in Delta.

We made significant progress on major capital projects for recreation amenities and sports infrastructure. These include the new Winskill Park lawn bowling green and fieldhouse, completion of the Ladner Leisure Centre roof upgrades, and the replacement of the synthetic turf field and lighting upgrades at North Delta Community Park.

Thanks to a \$16 million grant from the provincial government's Growing Communities Fund, we are undertaking additional projects in 2024 to serve our growing community, including a new synthetic turf field at Mackie Park and improved track and field facilities at Delta Secondary School and Sequam Secondary School.

With the completion of Delta's Master Cycling Plan, 44 Avenue Road Improvements, and other road and cycling upgrades, the City is actively working towards making our streets safer for pedestrians and cyclists. Staff are also developing Delta's Vision Zero strategy, a plan to help reduce fatalities and serious collisions, improve active transportation connections to schools and community services, and address the needs of older adults and vulnerable road users.

We're grateful for the City's relationships with community partners, helping us identify local gaps to serve our community better. Additionally, our strong partnerships with local business associations and the Delta Chamber of Commerce support our ongoing efforts to build and sustain a tremendous local business community across the City.

As we reflect on 2023, we're incredibly appreciative of the dedication and hard work of City staff and community members alike. Together, we have made meaningful progress and set a strong foundation for the future. Thank you for your continued support and engagement as we work towards a healthier, safer, and more sustainable Delta.

# 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



It is a pleasure to present the City of Delta's 2023 Annual Report, highlighting the important work being done across the City to serve our residents.

Under the leadership of Mayor George V. Harvie and Delta Council, 2023 saw Delta staff continue to deliver on the core municipal services that residents rely on, while also moving forward on new projects and priorities to advance the City's vision and goals. We have an amazing team, and I am immensely proud of the work being done each day to make Delta the best community possible.

Addressing housing needs across the city is a major priority, and we have already taken steps to deliver on the target of 3,607 net new units in the next five years, as set by the Province. Council has approved an action plan and important work, like bylaw amendments and reductions in permitting times, is underway.

Throughout the year, our dedicated staff stepped up to face a number of emergency and weather related events. From seasonal winter and flood preparedness, to supporting our local farmers through a challenging summer, City staff responded quickly to changing conditions. Additionally, Delta Firefighters answered the call when the BC Wildfire Service requested support in the Interior and were deployed to West Kelowna to perform tactical patrols to locate and extinguish fires.

Looking back at 2023, there are a few specific achievements I want to highlight:

- We defined overarching goals and priorities to help inform the work of Council and staff. These goals centered on five key themes: Build Housing and Grow Sustainably, Enhance Recreational Facilities, Lead Responsibly, Build an Inclusive and Safe Community, and Create a More Vibrant Community.
- We developed new strategic plans in a number of key areas, producing a new Accessibility Plan, Agricultural Plan, Cycling Master Plan, Social Action Plan, and Rental and Tenant Protection Policies.
- We took additional steps to reduce development barriers, including significant reductions in building permit processing times, expanding our online application options, updating bylaws and delegating certain decisions to staff to expedite approvals processes.
- We ratified both the Fire and CUPE memorandums of agreement and achieved a Certificate of Recognition audit score of 94% from WorkSafeBC.

The past year has been one of change and growth in Delta. It is important we continue to keep up with our expanding population and provincial expectations, while also maintaining the City's unique identity and core municipal services. Since starting in the role of City Manager in September of 2023, I have been continually impressed by this city, the leadership of Council and hardworking and dedicated staff, and by the residents who care so deeply about their community. In 2024, I look forward to taking further steps to achieve the City's goals and build on our reputation as a vibrant, safe and welcoming community here in Delta.

A handwritten signature in black ink that reads "Donny van Dyk".

Donny van Dyk  
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

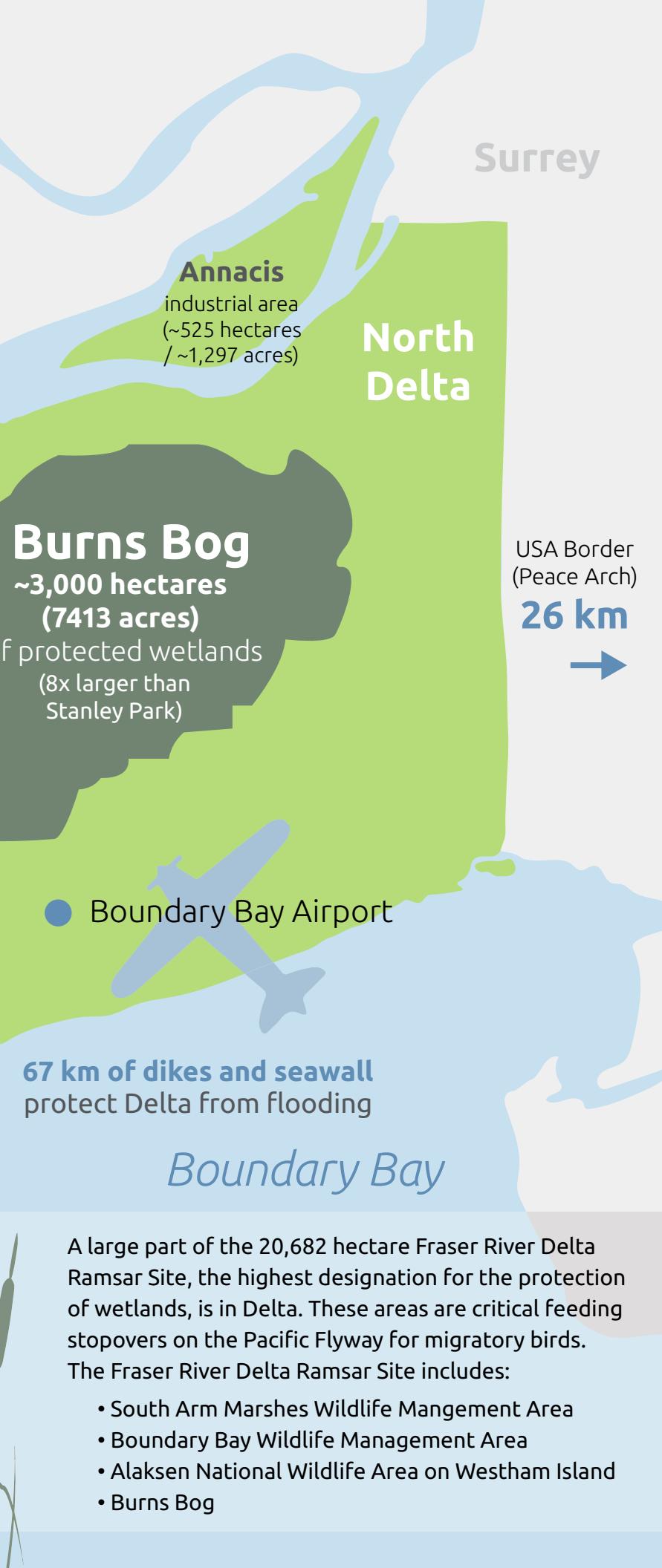
**Tsawwassen**

USA Border  
(Point Roberts)

Tsawwassen  
Ferry Terminal

# About Delta

• Incorporated 1879 •



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

## 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

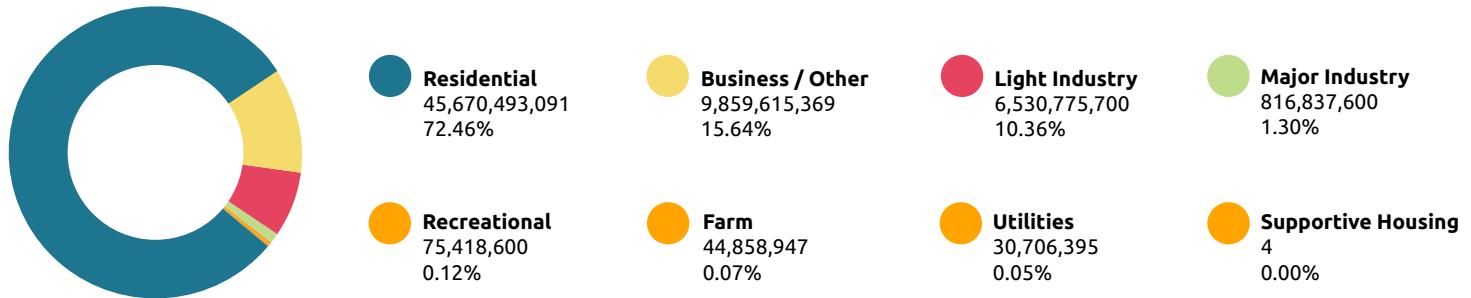
Ladner is a heritage fishing village situated next to the Fraser River. It is home to the civic precinct, including Delta City Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside 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 2023 (in \$)

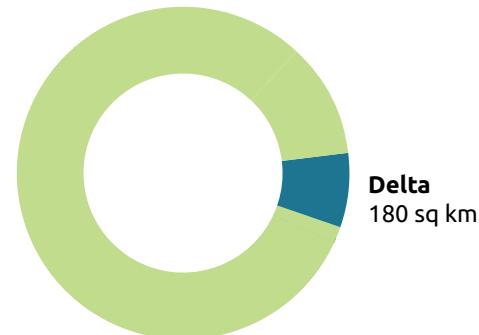


## Total Assessed Value and Municipality Comparison for the year 2023

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	465,670,372,763
Surrey	256,351,347,088
Burnaby	146,522,747,198
Richmond	136,159,338,195
Langley Township	78,605,529,376
Coquitlam	77,132,247,208
<b>Delta</b>	<b>63,028,705,706</b>
District of North Vancouver	61,395,319,007
West Vancouver	56,173,436,291
Maple Ridge	38,998,263,364
City of North Vancouver	33,153,589,748
New Westminster	30,846,328,709
Port Coquitlam	29,317,343,843
Port Moody	18,891,228,739
White Rock	13,336,240,441
Langley City	13,100,696,356
Pitt Meadows	9,192,633,407
Bowen Island	3,723,304,179
Anmore	1,984,145,400
Lions Bay	1,296,271,195
Belcarra	795,593,200

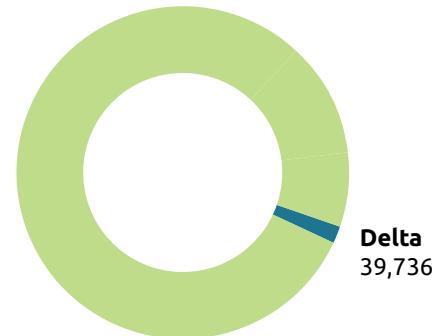
## Land Area – Square Kilometres

Remainder of Metro Vancouver  
2,883 sq km



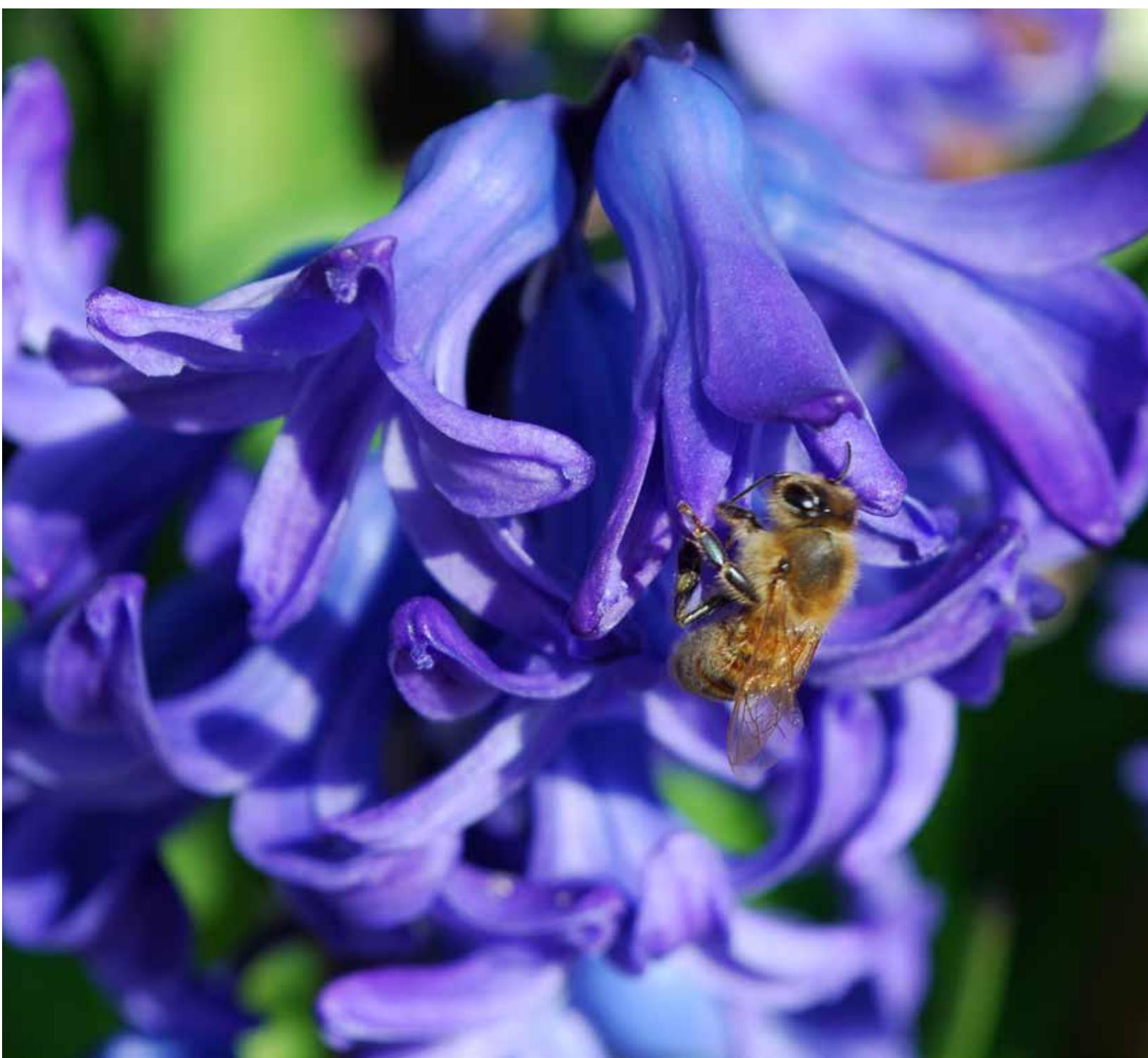
## 2021 Number of Dwellings

Remainder of Metro Vancouver  
1,027,613

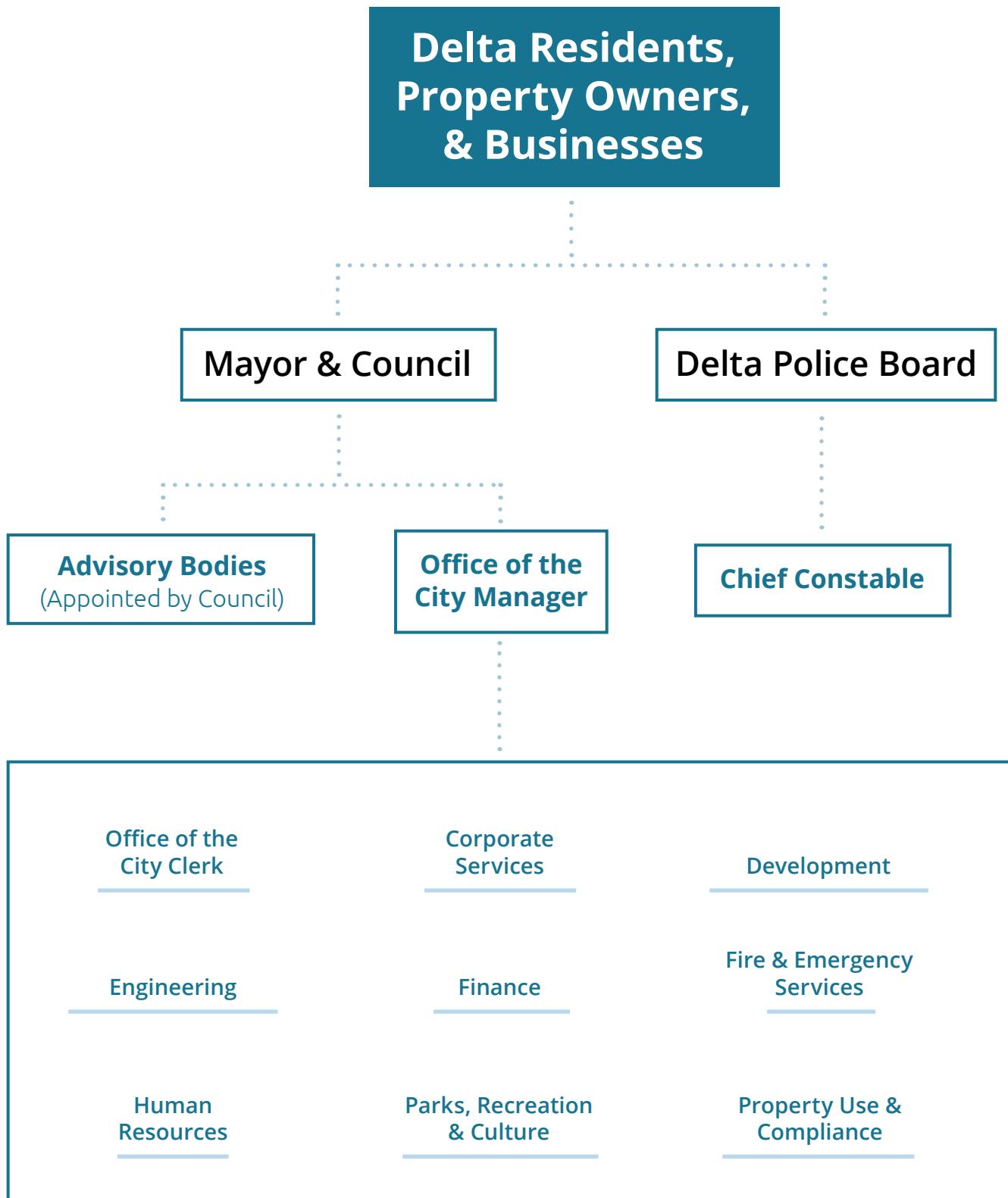


## Population Growth 2016 – 2021

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



# ORGANIZATIONAL STRUCTURE



# DEPARTMENT OVERVIEWS

A wide-angle photograph of a beach at sunset. The sky is filled with warm, orange and yellow hues. In the foreground, numerous large, weathered logs and pieces of driftwood are scattered across the dark sand. A small, white building or structure is visible in the distance across the water. The overall atmosphere is serene and natural.

# 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

### 2023 Achievements / Outcomes

Completed 25 Regular Council Meetings, 23 Executive Meetings, 2 Special Council Meetings, and 9 Public Hearings, totaling over 150 hours of meetings.



Managed and distributed more than 3,500 pieces of external correspondence.



Coordinated 39 newspaper advertisements on behalf of City departments.



Supported Council adoption of a new Council Procedure Bylaw which better aligns with existing practices and principles of good governance, and ensures the orderly conduct of meetings.



Processed 408 staff reports and memorandums to Council.



Conducted complex Public Hearings, including the mail out of over 12,695 notices to residents.



Completed 163 Freedom of Information and Protection of Privacy requests, totaling 5,486 pages of records.



Conducted an Alternate Approval Process to obtain elector approval by way of elector response forms for the proposed lease of dedicated park land located at the southern portion of 8312 River Road.



# 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.

**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.

**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.

**Climate Action and Environment** coordinates the implementation of Delta's Climate Change Initiative and chairs the Climate Change Working Group.

**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

### 2023 Achievements / Outcomes

Developed a Delegation of Authority Bylaw that empowers senior staff to more efficiently undertake routine actions on behalf of the City.



Delta's Social Action Plan (SAP) was approved in March 2023, with input from over 1,000 residents and community partners, informing the City's approach to social priorities over the next five years.



Climate Action and Environment secured federal funding for energy-saving and greenhouse gas reduction feasibility studies at five recreation centres.



Completed 6.5 hectares of wildfire fuel reduction work in Burns Bog and Watershed Park.



In partnership with a local church group and event planning company, leased the heritage building St. Stephen's Church as a bookable wedding venue.



Oversaw the licensing & permitting process for the Barnside Harvest Festival, which took place at Paterson Park from September 15-17, 2023, attracting 23,400 attendees.



Lands generated over \$2 million dollars in additional revenue through the sale and lease of surplus industrial land in Tilbury.



Climate Action and Environment completed an update of the Community Energy and Emissions Plan.



Social Planning received over \$460,000 in grant funding to improve food security, access to services, and to support newcomers, unhoused residents, and those with experiences of poverty.



Climate Action and Environment facilitated 20 community and corporate invasive plant pull events with over 210 volunteers.



# DELTA POLICE



## DEPARTMENTAL OBJECTIVES

### Investing in our Community:

- Community safety and crime prevention
- Support for mental health and vulnerable individuals
- Road safety for all users

Learn more about the DPD's Community Safety and Well-Being Plan at [deltapolice.ca](http://deltapolice.ca).

### Investing in our Team:

- Excellence through professionalization, technology & innovation
- Equip team to work with diverse community
- Growth and well-being of the team



## 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](http://deltapolice.ca/about).



## WHAT WE DO

The DPD provides community-first policing services, prioritizing the needs and expectations of the community while aligning with departmental objectives and the duties and functions outlined in the Police Act<sup>1</sup>, under the direction of the Delta Police Board. These duties and functions include:

- (a) enforce, in the municipality, municipal bylaws, the criminal law and the laws of British Columbia,
- (b) generally maintain law and order in the municipality, and
- (c) prevent crime.

In addition to ensuring community safety and maintaining crime rates significantly lower than regional, provincial, and national averages, the DPD also supports the overall well-being of the community through various initiatives and activities.



## WHAT WE'RE PROUD OF

### 2023 Achievements / Outcomes

Maintained one of the lowest Crime Severity Index (CSI) scores in Canada at 60, well-below the provincial and national averages.



Submitted nearly 500 Reports to Crown Counsel for numerous Criminal Code charges.



Responded to nearly 30,000 calls for service.



Unveiled a house post, carved by renowned artist Karl Morgan, at the entrance of Headquarters, representing the shared values and relationship with Tsawwassen First Nation.



Named as one of B.C.'s Top Employers for the 6th year in a row.



Maintained community trust and confidence through low rates of complaints alleging excessive use of force and bias, well below the 1% benchmark.



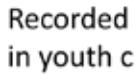
Continued expansion of the Body-Worn Camera program following community consultation that found 92% of the community supports and expects their usage.



Launched the Recruit Community Learning Program (RCLP), immersing recruits in the community to enhance their understanding of the community landscape.



Removed 598+ impaired drivers from our roads.



Recorded a 23% reduction in youth crime.



<sup>1</sup> Police Act S. 26(2)

# 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

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.

**Community Planning and Development** is responsible for 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.

The **Development Engineering** section works closely with applicants to confirm compliance with Delta’s Subdivision and Development Standards Bylaw. Development Engineering also provides oversight when upgrades are required to the City’s infrastructure systems to support new development, including improvements to transportation, water, sanitary, and storm utility systems.



## WHAT WE'RE PROUD OF

### 2023 Achievements / Outcomes

Issued 1,662 building and plumbing permits representing construction value of over \$394 million – the highest of the last five years. Conducted over 12,900 building inspections.



One week turn-around for new building and renovation permits for single-detached dwellings and most commercial building renovations, making Delta’s permit review timelines among the best in the region.



Introduction of new “A1 Agricultural Zone –Bylaw No. 8285” to simplify regulations and eliminate multiple layers of requirements, streamlining the approvals process.



Council endorsed new Tenant Relocation Policy and Rental Stock Protection Policy; designed to provide compensation to tenants facing eviction and preserve rental stock.



Received and processed 177 land use applications, responded to over 20,290 phone calls and email enquiries through the Application Centre.



Introduction of Secondary Suite Ambassadors to guide homeowners through a streamlined building permit application process, creating more affordable housing options across Delta.



Adoption of new “Development Application Procedures Bylaw No. 8347, 2023” to streamline Delta’s development and building application processes and allow for shorter construction timelines.



Continued work on major development projects, including Southlands Village, Marina Gardens, Parkwood Industrial Park, and other significant new housing.



# ENGINEERING



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Administer sustainable planning and management of city 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

### 2023 Achievements / Outcomes

 <p>Updated the water and sanitary model for key development corridors.</p>	 <p>Completed an asset management study for Delta's utilities infrastructure.</p>
 <p>Successfully obtained \$4M of grant funding for dike and irrigation enhancements.</p>	 <p>Completed sidewalk and street light upgrades for the Minster Drive area.</p>
 <p>Constructed the new River Road and Ferry Road traffic signal.</p>	 <p>Completed a new multi-use pathway on 114 Street (83 Avenue to 84 Avenue).</p>
 <p>Expanded our Urban Forestry department to provide enhanced service to the community.</p>	 <p>Provided additional irrigation support to Delta farmers during the summer drought.</p>
 <p>Responded to and completed 6,504 service requests from the public.</p>	 <p>Reduced review times for development-related referrals.</p>

# FINANCE

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### City of Delta Virtual Agent

Hi! I'm Delta's virtual assistant, powered by OpenAI—and I'm here to help! While I am to provide accurate responses, [always learning](#) to serve you better. Please reach out to a human advisor for further confirmation if needed.

How can I help you today?

Please select one of these options:

- [Recreation Programs & Drop-ins](#)
- [Permit Status](#)
- [Property Zoning](#)
- [Other Questions](#)

3 minutes ago

Type your message

Please read our disclaimer



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Continue to improve the efficiency and quality of our finance processes including streamlining the budgeting process and increasing online 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:

- Financial Planning
- Financial Services
- Information Services



## WHAT WE DO

**Financial Planning** 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

### 2023 Achievements / Outcomes

Launched City of Delta chatbot powered by ChatGPT Artificial Intelligence that can answer questions related to information that is currently on Delta.ca.



Released the new DeltaConnect mobile app that features a new streamlined look, better functionality, and a wealth of municipal information.



Upgraded key enterprise systems including Peoplesoft (internal payroll and financials), Tempest (land management, service requests, taxation, and utilities), and Public Wi-Fi.



Introduced online applications for various permit types including building, temporary use, liquor/cannabis, and land use.



Implemented a new purchasing policy that delegated more responsibility to senior staff and streamlined the procurement process.



Managed a number of competitive bid processes to fulfill trade obligations and realize contract savings, facilitating cost-effective procurement practices.



Implemented new Canada Revenue Agency (CRA) requirements for T4's in the payroll system, ensuring compliance with regulatory standards.



Introduced new accounting standard requirements, including asset retirement obligations, to maintain compliance with accounting standards and ensuring accurate financial reporting.



Increased public engagement for 2024 budget consultation, completed in fall 2023, by 28% from prior year.



Managed the City's investment portfolio, increasing yields to 4.5% for 2023, up from 2.34% in 2022.



# 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



## 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

### 2023 Achievements / Outcomes

Responded to 8,200 incidents and 3,000 additional fire apparatus movements, maintaining high service levels for Delta residents.



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



Secured over \$190,000 from UBCM for Emergency Operation Centre Training, Fuel Mitigation (Watershed and Burns Bog), FireSmart Community Forum, and Extreme Heat Mapping Project for Delta and Tsawwassen First Nation.



Hosted Delta Firefighters Classic Basketball day, engaging 150 grades 11-12 students to discuss the Youth Academy and potential fire service careers.



Provided fire suppression, pre-hospital care, rescue activities, hazardous materials response, and other emergency services to Westham Island during bridge closures by positioning resources locally.



Conducted 3,459 fire safety inspections at commercial, industrial, and multi-tenant buildings, as well as daycares, schools, and care/group homes to ensure fire code compliance.



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



Partnered with Delta Firefighters Local 1763 and Delta School District to host a Junior Firefighter Academy for 16 high school students.



Reached a fair and balanced three-year collective agreement (2022-2024) between the City of Delta and IAFF Local 1763.



Deployed Delta firefighters to West Kelowna at the request of BC Wildfire Service for tactical patrols during the state of emergency declared by the B.C. government in August.



# 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, equity, diversity, and inclusion, training and development, occupational health and safety, health and wellness, and compensation and benefits.



## WHAT WE'RE PROUD OF

### 2023 Achievements / Outcomes

Conducted successful collective bargaining with CUPE and the IAFF to reach fair and sustainable agreements for employees to support the continued delivery of services.

Provided Attendance Management and Labour Relations training to exempt staff.

Supported recruitment with 172 internal postings and 135 external postings. Delta's Talent Acquisition Specialist reviewed 3,200 applications for Parks, Recreation and Culture.

Supported Insights Discovery Personal Profile sessions to various departments.

Supported NAOSH week activities which included meditation and other engaging workplace topics.



Achieved a 2023 WorkSafeBC COR audit score of 94% and achieved a 13.2% discount on our WorkSafeBC experience rating.

Delivered training to front line staff, supervisors, and managers on topics such as resilience, burnout and addictions/recovery through the City of Delta Mental Health committee.

Continued the delivery of gender diversity basics training, indigenous learning, Workplace Violence Prevention and De-escalation training, and coaching for exempt leaders.



Reviewed and renewed all City telework agreements.



Supported the launch of the City of Delta Toastmasters Club.

# 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, programs, and services 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
- Identify gaps in service delivery and make recommendations on previous priorities related to department services



## WHO WE ARE

Parks, Recreation and Culture provides a wide variety of vibrant, inclusive, and accessible recreation, and cultural and educational opportunities that meets the needs of the community. We are committed to environmental stewardship, fiscal responsibility, and setting a standard for excellence in service delivery.



## WHAT WE DO

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



## WHAT WE'RE PROUD OF

### 2023 Achievements / Outcomes

<p>Finalized the Cromie Park master plan and delivered on the second phase of the plan, which included a new parking lot and lighting project.</p> 	<p>Delivered \$5.6M of mechanical upgrades and improvements to Ladner Leisure Centre pool chamber, including new windows, cladding system, and improved filtration.</p> 
<p>Completed construction of the Winskill Park synthetic turf lawn bowling greens adjacent to the newly constructed Fieldhouse, totalling \$4.55M.</p> 	<p>Introduced a new Aquatic Leadership Certification program, in partnership with the Delta School District, which accommodates up to 24 grade 11 and 12 students.</p> 
<p>Approved a new facility allocation policy, which contains eleven guiding principles and considers competing demands.</p> 	<p>Supported Delta's Bee City Declaration by creating pollinator habitats at City Hall, Huff Greenway, Jackson Way Parkette, and Boundary Beach Park Reserve.</p> 
<p>Installed 20 level 2 electric vehicle public charging stations at parks and facilities and a level 3 fast charging station at North Delta Recreation Centre.</p> 	<p>Commenced construction on the \$3.2M North Delta Track fieldhouse; the first City building using shipping containers for the structural and main architectural features.</p> 
<p>Applied and accepted to the Rick Hansen Foundation Accessibility Certification program of BC Grants in the amount of \$90,000.</p> 	<p>Executed over 85 City of Delta events and 65 community events.</p> 

# PROPERTY USE & COMPLIANCE



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Provide proactive and reactive response to property use compliance issues through education, public awareness, inspections, 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 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, and soil deposit and removal permits.



## WHAT WE DO

**Bylaw Enforcement** staff initiate investigations 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 Tsawwassen First Nation Lands.



## WHAT WE'RE PROUD OF

### 2023 Achievements / Outcomes

 <p>Responded to 6,581 calls for service with 17% being animal control calls.</p>	 <p>Responded to 410 watering calls; an increase of 263% from previous year.</p>
 <p>Improved average number of days to resolve an issue from 45.25 days in 2022 to 31.3 in 2023.</p>	 <p>Reduced the number of vandalism reports and costs associated through the Summer Parks Patrol program.</p>
 <p>Cared for over 525 animals at the Delta Community Animal Shelter.</p>	 <p>Provided food and veterinary support (spay/neuter or end-of-life services) to 11 low-income Delta families.</p>
 <p>Supported the neutering and return of 7 community (feral) cats.</p>	 <p>Held a successful Animal Expo with over 1500 visitors, 48 vendors &amp; displays, 6 interactive games, and presentations from Delta Police &amp; other Delta animal businesses.</p>
 <p>Increased the number of active volunteers at the shelter from 22 to 38.</p>	

# 2023 AUDITED CONSOLIDATED FINANCIAL STATEMENTS

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## 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 (PSAB) 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  
General Manager, Finance



## Independent auditor's report

To the Mayor and Council of the City of Delta

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### Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City of Delta and its subsidiary (together, the City) as at December 31, 2023 and the results of its operations, changes in its net debt, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### What we have audited

The City's consolidated financial statements comprise:

- the consolidated statement of financial position as at December 31, 2023;
- 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.

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### Basis for opinion

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

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

#### Independence

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

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control

PricewaterhouseCoopers LLP

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PwC<sup>®</sup> refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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 6, 2024

# Consolidated Statement of Financial Position

As at December 31, 2023 with comparative figures for 2022

As at December 31	2023	2022 (restated)
<b>Financial Assets</b>		
Cash and cash equivalents (note 2)	\$ 172,439,168	\$ 59,633,402
Restricted cash and cash equivalents (note 3)	37,781,835	34,263,721
Accounts receivable (note 4)	30,635,371	30,751,470
Portfolio investments (note 5)	138,715,598	219,017,977
	379,571,972	343,666,570
<b>Liabilities</b>		
Accounts payable (note 6)	29,547,531	28,482,861
Other liabilities (note 7)	29,606,095	29,661,676
Accrued employee future benefits (note 8)	9,769,700	9,573,800
Deferred revenues (note 9)	10,560,727	7,663,987
Restricted revenues (note 10)	47,397,110	46,479,036
Refundable performance deposits (note 11)	37,781,835	34,263,721
	164,662,998	156,125,081
<b>Net Financial Assets</b>	<b>214,908,974</b>	<b>187,541,489</b>
<b>Non Financial Assets</b>		
Tangible capital assets (note 14)	1,012,806,991	991,497,319
Inventories	1,028,710	1,039,178
Prepays	1,300,392	1,274,931
Other assets (note 12)	1,326,507	1,256,906
<b>Accumulated Surplus (note 15)</b>	<b>\$ 1,231,371,574</b>	<b>\$ 1,182,609,823</b>
Commitments and contingencies (note 16)		

Navin Chand, General Manager, Finance

# Consolidated Statement of Operations

Year ended December 31, 2023 with comparative figures for 2022

For the years ended December 31	2023 Budget	2023	2022 (restated)
<b>Revenues</b>			
Taxation and grants in lieu (note 13)	\$ 181,402,000	\$ 182,971,054	\$ 171,732,727
Government transfers (schedule 1)	3,163,000	20,939,754	7,606,330
Sale of services (schedule 2)	85,968,500	84,845,399	83,532,547
Licenses, permits, fees and penalties (schedule 3)	8,875,000	11,194,021	10,050,868
Contributions (schedule 4)	2,065,500	6,466,379	5,445,791
Investment income	5,873,500	14,692,087	6,629,647
Actuarial earnings on debt	-	-	189,334
Development cost charges (note 10)	3,215,500	1,110,500	3,085,500
Landfill royalties	3,730,000	4,443,283	4,080,853
Contributed tangible capital assets (note 14)	21,448,000	4,438,593	957,746
MFA Surplus Distribution	-	-	79,823
Other (schedule 5)	5,226,500	8,222,309	2,912,914
	320,967,500	339,323,379	296,304,080
<b>Expenses</b>			
General government	32,580,500	32,365,393	30,302,439
Library services	4,216,000	4,214,807	4,083,720
Fire services	39,603,500	41,353,317	37,063,228
Police services	54,564,000	55,476,806	51,082,613
Other protective services	3,628,000	3,547,392	3,397,475
Water services	31,197,000	30,773,389	27,690,701
Sewer services	19,080,000	19,402,699	16,453,348
Engineering	13,032,000	13,144,631	12,178,774
Drainage	8,135,500	8,707,012	8,963,313
Road and traffic safety	20,393,500	21,347,626	20,599,900
Environmental health	1,020,500	876,061	974,737
Solid waste	9,122,500	8,177,592	7,594,231
Community planning and development	8,220,500	7,600,775	6,884,216
Parks, recreation and culture	43,267,000	42,745,888	40,229,228
Loss on disposal of tangible capital assets	-	828,240	1,261,777
	288,060,500	290,561,628	268,759,700
<b>Annual Surplus</b>	<b>32,907,000</b>	<b>48,761,751</b>	<b>27,544,380</b>
<b>Accumulated Surplus, beginning of year</b>	<b>1,182,609,823</b>	<b>1,182,609,823</b>	<b>1,155,065,443</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 1,215,516,823</b>	<b>\$ 1,231,371,574</b>	<b>\$ 1,182,609,823</b>

# Consolidated Statement of Net Financial Assets

**Year ended December 31, 2023 with comparative figures for 2022**

For the years ended December 31	2023 Budget	2023	2022 (restated)
<b>Annual Surplus</b>	<b>\$ 32,907,000</b>	<b>\$ 48,761,751</b>	<b>\$ 27,544,380</b>
Amortization of tangible capital assets (note 14)	29,000,000	30,319,288	29,080,097
Acquisition of contributed tangible capital assets (note 14)	(21,448,000)	(4,438,593)	(957,746)
Acquisition of tangible capital assets	(106,316,500)	(48,568,928)	(53,478,900)
Loss on disposal of tangible capital assets	-	828,240	1,261,777
Proceeds from disposal of tangible capital assets	-	550,321	253,253
Changes in inventories	-	10,467	(101,901)
Changes in prepaid	-	(25,460)	(127,675)
Changes in other assets	-	(69,601)	(55,265)
<b>Increase (Decrease) in Net Financial Assets</b>	<b>(65,857,500)</b>	<b>27,367,485</b>	<b>3,418,020</b>
<b>Net Financial Assets, beginning of year</b>	<b>187,541,489</b>	<b>187,541,489</b>	<b>184,123,469</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 121,683,989</b>	<b>\$ 214,908,974</b>	<b>\$ 187,541,489</b>

# Consolidated Statement of Cashflows

Year ended December 31, 2023 with comparative figures for 2022

For the years ended December 31	2023	2022
Cash provided by (used in):		
<b>Operating Transactions</b>		
Annual Surplus	\$ 48,761,751	\$ 27,544,380
Non-cash charges to operations		
Amortization of tangible capital assets (note 14)	30,319,288	29,080,097
Contribution of tangible capital assets (note 14)	(4,438,593)	(957,746)
Loss on disposal of tangible capital assets	828,240	1,261,777
	26,708,935	29,384,128
Changes in non-cash working capital		
Accounts receivable	116,100	(8,225,984)
Accounts payable	1,064,670	4,397,489
Other liabilities	(55,581)	885,013
Accrued employee future benefits	195,900	121,100
Prepays, inventories and other assets	(84,594)	(284,841)
Restricted revenues	(1,840,725)	(559,559)
Restricted cash and cash equivalents	(3,518,114)	(1,624,023)
Refundable performance deposits	3,518,114	1,624,023
Deferred development cost charges used	(1,110,500)	(3,085,500)
Deferred revenues	2,896,739	(88,079)
	1,182,009	(6,840,361)
<b>Net change in cash from operating transactions</b>	<b>76,652,695</b>	<b>50,088,147</b>
<b>Capital Transactions</b>		
Acquisition of tangible capital assets	(48,568,928)	(53,478,900)
Proceeds from disposal of tangible capital assets	550,321	253,253
<b>Cash used in capital transactions</b>	<b>(48,018,607)</b>	<b>(53,225,647)</b>
<b>Investing Transactions</b>		
Proceeds from sale of portfolio investments	199,474,324	313,028,717
Purchase of portfolio investments	(119,171,945)	(334,257,165)
<b>Cash provided (used) in investing transactions</b>	<b>80,302,379</b>	<b>(21,228,448)</b>
<b>Financing Transactions</b>		
Long term debt retired	-	(313,328)
Deferred development cost charges interest earned	2,041,024	1,045,677
Deferred development cost charges collected	1,828,275	896,596
<b>Cash provided by financing transactions</b>	<b>3,869,299</b>	<b>1,628,945</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>112,805,766</b>	<b>(22,737,003)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>59,633,402</b>	<b>82,370,405</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>\$ 172,439,168</b>	<b>\$ 59,633,402</b>
Supplemental cash flow information, interest paid	\$ -	\$ 13,325

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 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

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**Year ended December 31, 2023 with comparative figures for 2022**

## **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

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**Year ended December 31, 2023 with comparative figures for 2022**

## 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 17 and 18)

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 16)

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, 2023.

## q) Budget Figures (Note 19)

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2023 - 2027 Financial Plan Bylaw No. 8195, 2022 adopted December 12, 2022. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

## r) Asset Retirement Obligation (Note 7 & 21)

Effective January 1, 2023, the City adopted PS 3280 Asset Retirement Obligations using the modified retroactive approach resulting in the comparative periods being restated. PS 3280 defines and establishes standards for recognition, measurement, presentation and disclosure of key legal obligations associated with the retirement of tangible capital assets. The City has completed an assessment of obligations within the scope of PS 3280. Its asset retirement activities include primarily the abatement of hazardous materials in buildings. The asset retirement obligation at the financial statement date is measured based on the City's estimate of the amount required to retire its tangible capital assets at the statement of financial position date.

# Notes to the Consolidated Financial Statements

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**Year ended December 31, 2023 with comparative figures for 2022**

## s) Risk Management

The City is exposed to various risks related to its financial instruments. It is management's opinion that the City is not exposed to significant market, liquidity or credit risk arising from these financial instruments.

The City's risk management objective when it invests in financial instruments is to ensure that any investments are in quality securities, so as to safely guard the assets, and enable the City to continue operations as a going concern.

**Market Risk** - Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates, will affect The City's income or the value of its financial instruments. The City's exposure to currency risk is related only to the value of foreign exchange transactions in the normal course of business, and the City manages this risk by minimizing the amount of transactions in foreign funds.

**Interest Rate Risk** - The City is not subject to interest rate risk as the City has no long-term debt.

**Liquidity Risk** - Liquidity risk is the risk that the City will have difficulty in meeting its financial obligations when they come due. The City manages liquidity risk by continually monitoring cash flows and through the receipt of grants and borrowed funds.

All financial liabilities are current and expected to mature within one year.

**Credit Risk** - Credit risk is the risk of financial loss to the City if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The City's exposure to credit risk is related only to the value of accounts receivable in its normal course of business, and the City manages this risk by minimizing the amount of transactions that require recovery. The City continually monitors and manages the collection of receivables, while adding provisions where collection of balances is less likely.

## t) Financial Instruments

The City's financial instruments consist of cash and cash equivalents, restricted cash and cash equivalents, accounts receivable, portfolio investments, and accounts payable and other liabilities. All financial instruments are carried at cost or amortized cost in the financial statements. All financial assets are assessed annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

## u) New Accounting Standards Adopted

Effective January 1, 2023, the City adopted below accounting standards issued by the Public Sector Accounting Board,

- PS 3280 – Asset Retirement Obligations
- PS 3450 – Financial instruments
- PS 1201 – Financial Statements Presentation
- PS 2601 – Foreign Currency Translation
- PS 3401 – Portfolio Investments

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 2. Cash and Cash Equivalents

	<u>2023</u>	<u>2022</u>
Canadian dollar accounts (effective interest rate 5.29% to 5.70%)	\$ 114,316,679	\$ 39,043,292
Chartered banks and credit union term deposits (effective interest 5.15% to 5.21%)	56,646,648	18,942,509
US dollar account	1,475,841	1,647,601
	<u>\$ 172,439,168</u>	<u>\$ 59,633,402</u>

Cash and cash equivalents as at December 31, 2023 is comprised of Canadian dollar accounts and one US dollar credit union account, chartered bank high interest savings accounts and short term deposits. The accounts are interest bearing and term deposits mature within 90 days of purchase.

## 3. Restricted Cash and Cash Equivalents

	<u>2023</u>	<u>2022</u>
Chartered banks, credit unions (effective interest 5.29 to 5.70%)	\$ 37,781,835	\$ 34,263,721

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>2023</u>	<u>2022</u>
Taxes	\$ 5,796,523	\$ 4,343,344
Utilities	8,056,763	7,765,800
Local improvements (interest bearing prime + 1%; repayment term - 15 years)	193,207	213,118
Trade	17,152,479	18,512,284
	<u>31,198,972</u>	<u>30,834,546</u>
Less: allowance for doubtful accounts	(563,601)	(83,076)
	<u>\$ 30,635,371</u>	<u>\$ 30,751,470</u>

## 5. Portfolio Investments

Portfolio Investments as at December 31 comprise:

	<u>2023</u>	<u>2022</u>
Chartered banks (effective interest rate 1.26% to 6.21%, maturing 2024 to 2028)	\$ 113,785,764	\$ 182,035,447
Provincial government bonds (effective interest rate 2.15% to 4.54%, maturing 2024 to 2028)	11,596,330	13,159,201
Federal government bonds	-	14,710,260
Credit unions term deposits (effective interest rate 2% to 6.4%, maturing 2024-2026)	13,333,504	9,113,069
	<u>\$ 138,715,598</u>	<u>\$ 219,017,977</u>

Portfolio investments include provincial backed bonds and notes; chartered bank bonds, notes, banker's acceptances and strip coupons, guaranteed investment certificates (GIC's) and Credit Union term deposits. The effective interest rates range from 1.26% to 6.21% (2022 - .8% to 5.15%). In 2023, the average rate of return was 4.5% (2022 - 2.34%). The maturity dates of the investments range from January 2024 to 2028.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 6. Accounts Payable

	<u>2023</u>	<u>2022</u>
Trade	\$ 24,072,761	\$ 22,955,411
Holdback	1,689,360	1,843,173
Other government	3,785,410	3,684,277
	<b>\$ 29,547,531</b>	<b>\$ 28,482,861</b>

## 7. Other Liabilities

	<u>2023</u>	<u>2022</u>
Wages and benefits	\$ 2,380,809	\$ 3,496,756
Accrued benefits	9,708,676	8,959,102
Legal liabilities	602,000	770,517
Prepaid utilities	1,245,447	1,209,557
Prepaid taxes	12,328,543	12,237,489
Other	409,164	56,110
Asset Retirement Obligation	2,933,179	2,933,179
Due (from) to cemeteries	(1,723)	(1,034)
	<b>\$ 29,606,095</b>	<b>\$ 29,661,676</b>

## 8. Employee Benefit Plans

	<u>2023</u>	<u>2022</u>
Accrued benefit liability, beginning of year	\$ 9,573,800	\$ 9,452,700
Service cost	945,100	830,900
Interest cost	439,400	271,700
Benefit payments	(1,234,700)	(977,100)
Amortization of actuarial loss (gain)	46,100	(4,400)
Accrued benefit liability, end of year	\$ 9,769,700	\$ 9,573,800
Unamortized net actuarial loss (gain)	290,300	336,400
Accrued benefit obligation, end of year	<b>\$ 10,060,000</b>	<b>\$ 9,910,200</b>

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

	<u>2023</u>	<u>2022</u>
Discount rates	3%-4.5%	3%-4.5%
Expected compensation increases	3%-9.5%	3%-9.5%
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, 2023 with comparative figures for 2022

## 9. Deferred Revenues

	<u>2023</u>	<u>2022</u>
Local improvements	\$ 193,207	\$ 213,118
Government transfers	4,660,134	3,662,658
Prepaid recreational fees	1,429,242	1,113,106
Prepaid business licenses	991,041	991,018
Deferred development fees	652,027	1,189,013
Other	2,635,076	495,074
	\$ 10,560,727	\$ 7,663,987

Deferred revenue represents funds that are: 1) are collected but not earned as of December 31, 2023. 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>2023</u>	<u>2022</u>
Deferred development cost charges "DCC"	\$ 47,397,110	\$ 44,638,311
Boundary Bay Airport maintenance account	-	1,840,725
	\$ 47,397,110	\$ 46,479,036

DCC's for capital costs related to:

	<u>2023</u>	<u>2022</u>
Drainage	\$ 5,080,721	\$ 5,213,770
Roads	19,421,774	17,865,854
Open Space	14,420,182	13,405,386
Water	4,391,399	4,077,230
Sewer	4,083,034	4,076,071
	\$ 47,397,110	\$ 44,638,311

	<u>2023</u>	<u>2022</u>
Deferred DCC's, beginning of the year	\$ 44,638,311	\$ 45,781,538
Transfers to revenue	(1,110,500)	(3,085,500)
DCC's levied for the year	1,828,275	896,596
Interest allocated	2,041,024	1,045,677
Deferred DCC's, end of the year	\$ 47,397,110	\$ 44,638,311

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. The funds were fully expended as at December 31, 2023.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 11. Refundable Performance Deposits

The City holds cash deposits received from depositors as security to ensure the satisfactory completion of works and other obligations. These deposits are refundable upon meeting the terms and conditions outlined in the respective agreements or contracts.

## 12. Other Assets

	<u>2023</u>	<u>2022</u>
Land held for resale (tax sale)	\$ 16,374	\$ -
Ladner Harbour Infrastructure	1,310,133	1,256,906
	<b>\$ 1,326,507</b>	<b>\$ 1,256,906</b>

## 13. Taxation Revenue

	<u>2023</u>	<u>2022</u>
General taxation	\$ 170,677,030	\$ 159,950,654
Tsawwassen Business Improvement Association	150,363	143,696
Drainage and irrigation levy	5,613,575	5,430,141
Other government payments in lieu	591,076	571,920
Special assessments	36,320	178,067
TFN Services Levy	351,558	338,287
Utility companies payment in lieu	2,398,905	1,988,751
Utility companies special assessments	2,300,438	2,137,624
Vancouver Ports Authority	851,789	993,588
Collections for other taxing authorities	135,111,377	116,547,503
Subtotal	318,082,431	288,280,231
Transfer to:		
Province of BC - school taxes	(104,128,623)	(89,244,456)
Greater Vancouver Regional District	(4,920,147)	(4,115,384)
Municipal Finance Authority	(19,350)	(15,979)
BC Assessment Authority	(3,541,760)	(3,076,304)
Greater Vancouver Transportation Authority	(22,501,498)	(20,095,380)
Total collections for other taxing authorities	(135,111,378)	(116,547,503)
General taxation and debt levy	<b>\$ 182,971,054</b>	<b>\$ 171,732,727</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 14. Tangible Capital Assets

	Balance (restated) Dec 31, 2022	Additions	Disposals	Balance Dec 31, 2023
<b>Cost</b>				
Buildings	\$ 180,248,279	\$ 4,433,122	\$ 409,395	\$ 184,272,006
Drainage infrastructure	275,302,809	3,178,636	101,622	278,379,823
Land	238,821,910	-	478	238,821,432
Land improvements	36,271,701	3,243,577	1,794,135	37,721,143
Leased assets	6,722,525	-	-	6,722,525
Machinery and equipment	12,996,435	927,625	320,358	13,603,702
Pooled assets	54,944,578	4,704,564	2,954,342	56,694,800
Roads infrastructure	365,829,718	15,766,792	2,667,345	378,929,165
Sewer mains	142,323,766	2,784,055	21,123	145,086,698
Vehicles	32,405,304	3,256,916	1,894,195	33,768,025
Waterworks	158,995,751	6,515,775	323,898	165,187,628
Work in progress	13,030,957	8,196,459	441,574	20,785,842
<b>Total Cost</b>	<b>\$ 1,517,893,733</b>	<b>\$ 53,007,521</b>	<b>\$ 10,928,465</b>	<b>\$ 1,559,972,789</b>
<b>Accumulated Amortization</b>				
Buildings	\$ 67,226,926	\$ 5,856,443	\$ 366,061	\$ 72,717,308
Drainage infrastructure	94,724,610	3,641,678	73,476	98,292,812
Land improvements	16,450,544	1,416,669	1,794,135	16,073,078
Leased assets	569,085	370,868	-	939,953
Machinery and equipment	8,024,954	833,152	315,171	8,542,935
Pooled assets	20,565,005	3,990,278	2,954,342	21,600,941
Roads infrastructure	190,325,536	7,854,535	1,920,456	196,259,615
Sewer mains	55,516,816	1,964,871	10,665	57,471,022
Vehicles	20,646,939	2,178,603	1,861,335	20,964,207
Waterworks	52,345,999	2,212,191	254,263	54,303,927
<b>Total Accumulated Amortization</b>	<b>\$ 526,396,414</b>	<b>\$ 30,319,288</b>	<b>\$ 9,549,904</b>	<b>\$ 547,165,798</b>
<b>Net Book Value</b>				
Buildings	\$ 113,021,353	\$ (1,423,321)	\$ 43,334	\$ 111,554,698
Drainage infrastructure	180,578,199	(463,042)	28,146	180,087,011
Land	238,821,910	-	478	238,821,432
Land improvements	19,821,157	1,826,908	-	21,648,065
Leased assets	6,153,440	(370,868)	-	5,782,572
Machinery and equipment	4,971,481	94,473	5,187	5,060,767
Pooled assets	34,379,573	714,286	-	35,093,859
Roads infrastructure	175,504,182	7,912,257	746,889	182,669,550
Sewer mains	86,806,950	819,184	10,458	87,615,676
Vehicles	11,758,365	1,078,313	32,860	12,803,818
Waterworks	106,649,752	4,303,584	69,635	110,883,701
Work in progress	13,030,957	8,196,459	441,574	20,785,842
<b>Total Net Book Value</b>	<b>\$ 991,497,319</b>	<b>\$ 22,688,233</b>	<b>\$ 1,378,561</b>	<b>\$ 1,012,806,991</b>

a) Assets under construction (Work in Progress) having a value of \$20,785,842 (2022 -\$13,030,957) 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, 2023 with comparative figures for 2022

## 14. Tangible Capital Assets (continued):

The value of the Contributed Assets received is as follows:

	<u>2023</u>	<u>2022</u>
Land Improvements	\$ 522,505	\$ -
Pooled assets	111,995	-
Drainage	260,635	-
Roads	1,406,270	-
Water	1,377,498	824,746
Sewer	759,690	133,000
	\$ 4,438,593	\$ 957,746

## 15. Accumulated Surplus

	<u>2023</u>	<u>2022 (restated)</u>
<b>Equity in Tangible Capital Assets</b>	<b>\$ 1,012,806,991</b>	<b>\$ 991,497,319</b>
General	33,461,837	31,841,656
Water	13,605,846	11,935,107
Sewer	8,220,394	8,754,969
Solid waste	6,767,172	5,724,718
<b>Total Unappropriated Surplus</b>	<b>62,055,249</b>	<b>58,256,450</b>
Capital projects	4,707,936	4,505,202
Community Amenity	438,992	230,265
Equipment replacement	15,739,980	15,409,261
Growing Communities Fund	15,910,100	-
Ladner parking	450,723	403,134
Operating	341,069	240,257
Parks and public lands	7,449,084	6,377,615
Tax sale	154,320	147,675
<b>Total Statutory Reserves</b>	<b>45,192,204</b>	<b>27,313,409</b>
Casino	2,387,297	551,871
Designated capital (work in progress)	55,822,938	52,746,067
Development	3,612,643	3,612,643
Drainage and irrigation	3,732,953	3,783,381
Emergency	1,000,000	1,000,000
Environment	4,107,116	2,591,139
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	2,499,344	1,957,936
Other	4,663,270	4,209,135
Payroll benefits and allowances	2,882,362	2,882,362
Recreation	4,220,332	4,876,881
Recycling and solid waste	716,220	716,220
Road restoration	6,534,398	5,862,677
Sewer	7,812,341	9,420,758
Water	7,177,808	7,183,467
<b>Total Non-Statutory Reserves</b>	<b>111,317,130</b>	<b>105,542,645</b>
<b>Total Reserves (Schedule 7)</b>	<b>156,509,334</b>	<b>132,856,054</b>
<b>Total Accumulated Surplus</b>	<b>\$ 1,231,371,574</b>	<b>\$ 1,182,609,823</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 16. 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, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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 \$13,581,455 (2022-\$12,736,864) for employer contributions while employees contributed \$11,363,026 (2022-\$10,590,662) to the plan in fiscal year 2023.

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

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

- c) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-appropriation insurance reserve (note 15 and schedule 7). Based on estimates, this appropriation reasonably provides for all outstanding claims.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 17. 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, 2023 with comparative figures for 2022

## 18. Segmented Information

	General Government	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 13)	\$ 182,934,734	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	17,379,636	55,850	-	224,363	1,872,457
Sale of services (schedule 2)	1,606,303	40,201	-	563,102	6,659,919
Licenses, permits, fees and penalties (schedule 3)	2,200,679	4,881,822	900	8,700	605,294
Contributions (schedule 4)	6,167,770	1,392	-	2,188	15,470
Investment income	14,692,087	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-
Development cost charges (note 10)	-	-	-	-	-
Landfill royalties	4,443,283	-	-	-	-
Contributed tangible capital assets (note 14)	-	-	-	-	-
MFA Surplus Distribution	-	-	-	-	-
Other (schedule 5)	6,586,031	-	-	11,770	36,005
<b>Total Revenue</b>	<b>236,010,523</b>	<b>4,979,265</b>	<b>900</b>	<b>810,123</b>	<b>9,189,145</b>
Wages, salaries and benefits	18,861,390	6,804,959	752,108	35,283,809	44,639,932
Materials and supplies	663,000	46,196	5,252	1,403,183	2,050,803
Repairs and maintenance	2,208,869	46,807	7,625	517,139	870,631
Services	1,904,614	303,031	80,156	314,325	2,622,814
Leases and rentals	46,752	400	-	540	915,755
Library	4,214,807	-	-	-	-
ECOMM	-	-	-	1,140,317	2,525,547
Utilities	252,783	10,992	2,316	182,246	328,075
Garbage and recycling	28,979	-	-	21,898	20,360
Regional district charges	-	-	-	-	-
Other	2,997,259	181,444	7,861	68,987	537,305
Insurance and claims	2,828,811	-	-	-	-
Municipal equipment charges	(5,082,875)	206,946	20,743	1,209,399	965,584
Amortization of tangible capital assets (note 14)	7,655,811	-	-	1,211,474	-
Interest charges	-	-	-	-	-
Loss on disposal of tangible capital assets	828,240	-	-	-	-
<b>Total Expenses</b>	<b>37,408,440</b>	<b>7,600,775</b>	<b>876,061</b>	<b>41,353,317</b>	<b>55,476,806</b>
<b>(Deficiency) Excess of Revenues over Expenses</b>	<b>\$198,602,083</b>	<b>\$(2,621,510)</b>	<b>\$(875,161)</b>	<b>\$(40,543,194)</b>	<b>\$(46,287,661)</b>

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Year ending December 31, 2023	Year ending December 31, 2022
\$ -	\$ -	\$ -	\$ 15,594	\$ 20,726	\$ -	\$ 182,971,054	\$ 171,732,727
-	1,135,754	265,694	6,000	-	-	20,939,754	7,606,330
29,412	3,446,620	7,808,738	35,130,490	20,340,568	9,220,046	84,845,399	83,532,547
2,646,697	826,683	6,502	16,744	-	-	11,194,021	10,050,868
133,445	3,690	142,424	-	-	-	6,466,379	5,445,791
-	-	-	-	-	-	14,692,087	6,629,647
-	-	-	-	-	-	-	189,334
-	847,500	20,000	-	243,000	-	1,110,500	3,085,500
-	-	-	-	-	-	4,443,283	4,080,853
-	1,778,900	522,505	1,377,498	759,690	-	4,438,593	957,746
-	-	-	-	-	-	-	79,823
-	601,009	984,101	2,751	642	-	8,222,309	2,912,914
<b>2,809,554</b>	<b>8,640,156</b>	<b>9,749,964</b>	<b>36,549,077</b>	<b>21,364,626</b>	<b>9,220,046</b>	<b>339,323,379</b>	<b>296,304,080</b>
3,009,739	15,777,343	28,716,773	2,279,435	1,514,283	101,794	157,741,565	146,561,521
106,290	4,342,581	2,474,359	941,616	564,141	170,608	12,768,029	11,777,146
53,548	4,575,650	2,513,474	424,938	2,372,809	-	13,591,490	12,640,651
121,009	1,521,059	831,106	495,027	671,911	1,259	8,866,311	7,410,374
-	1,788,423	619,442	466,971	714,034	1,886	4,554,203	4,167,672
-	-	-	-	-	-	4,214,807	4,083,720
-	-	-	-	-	-	3,665,864	2,942,854
39,017	1,724,452	2,551,898	127,288	177,605	-	5,396,672	5,701,266
19,034	136,924	29,131	75,104	54,148	7,895,721	8,281,299	7,364,517
-	-	-	21,776,111	10,135,516	-	31,911,627	29,167,668
4,779	239,212	866,641	3,703	95,417	-	5,002,608	3,547,090
-	910	5,714	-	3,415	-	2,838,850	2,437,200
193,976	(1,309,542)	2,084,581	1,151,091	1,134,548	6,324	580,775	593,218
-	14,402,257	2,052,769	3,032,105	1,964,872	-	30,319,288	29,080,097
-	-	-	-	-	-	-	22,929
-	-	-	-	-	-	828,240	1,261,777
<b>3,547,392</b>	<b>43,199,269</b>	<b>42,745,888</b>	<b>30,773,389</b>	<b>19,402,699</b>	<b>8,177,592</b>	<b>290,561,628</b>	<b>268,759,700</b>
<b>\$(737,838)</b>	<b>\$(34,559,113)</b>	<b>\$(32,995,924)</b>	<b>\$5,775,688</b>	<b>\$1,961,927</b>	<b>\$1,042,454</b>	<b>\$48,761,751</b>	<b>\$27,544,380</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 19. Budget Figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as 2023 - 2027 Financial Plan Bylaw No. 8195, 2022 adopted December 12, 2022. 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>2023</u>	<u>2022</u>
<b>Revenues per the financial plan</b>		
Contributed assets included in bylaw	\$ 389,226,000	\$ 357,939,000
Fund transfers	21,448,000	23,000,000
Reserves used	(1,100,000)	(1,100,000)
Revenues per bylaw	(89,706,500)	(81,557,500)
Fund transfers	319,867,500	298,281,500
Adjustment for capital plan revenues	1,100,000	1,100,000
<b>Revenues per financial statements</b>	<b>\$ 320,967,500</b>	<b>\$ 310,750,000</b>
<b>Expenses per financial plan</b>		
Capital plan	\$ 389,226,000	\$ 357,939,000
Non capital expenditures included in capital plan	(127,021,500)	(113,741,500)
Depreciation included in bylaw	10,352,500	5,403,000
Fund transfers	29,000,000	29,000,000
Reserves contributions	(1,100,000)	(1,100,000)
Principal payments	(10,279,000)	(8,226,500)
Expenses per bylaw	-	(124,000)
Fund transfers	290,178,000	269,150,000
Adjustment of non capital TCA expenditures budget	1,100,000	1,100,000
<b>Expenses per financial statements</b>	<b>\$ 288,060,500</b>	<b>\$ 271,280,000</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

## 20. Growing Communities Reserve Fund

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The City of Delta received \$16,060,000 of GCF funding in March 2023.

	<u>2023</u>
<b>Balance, beginning of year</b>	\$ -
Receipt, March 2023	16,060,000
Interest earned on fund	350,100
Eligible Costs, Mackie Park artificial turf field design and preparation	(500,000)
<b>Balance, end of year</b>	<b>\$ 15,910,100</b>

The City of Delta, in collaboration with the Province of BC, is installing a state-of-the-art synthetic turf field at Mackie Park. The new synthetic turf field will replace the gravel field behind Gray Elementary, making way for a second turf field at Mackie Park which will allow for soccer and high school football.

## 21. Prior Period Adjustment related to the adoption of PS 3280 (Asset Retirement Obligation)

The City of Delta retroactively adopted the provisions of PS 3280. The impact of the adoption was as follows:

<b>Accumulated Surplus, January 1, 2022</b>	\$ 1,157,480,157
Recognition of ARO liability	(2,933,179)
Increase in Equity in Tangible Capital Assets	518,465
<b>Restated Accumulated Surplus, January 1, 2022</b>	<b>\$ 1,155,065,443</b>
 <b>Tangible Capital Assets, January 1, 2022</b>	 \$ 967,137,335
Increase in Asset Cost	1,167,164
Increase in Asset Amortization	(648,699)
<b>Restated Tangible Capital Assets, January 1, 2022</b>	<b>\$ 967,655,800</b>
 <b>Net Financial Assets, January 1, 2022</b>	 \$ 187,056,648
Less: Asset Retirement Obligation (ARO)	(2,933,179)
<b>Restated Net Financial Assets, January 1, 2022</b>	<b>\$ 184,123,469</b>

# Supplementary Information

For the years ended December 31,

**2023 Budget**

**2023**

**2022**

## Schedule 1 - Revenue from Government Transfers

Federal grants	\$ 4,500	\$ 724,875	\$ 975,251
Provincial grants	2,009,500	18,998,137	1,566,404
Regional grants	1,149,000	1,216,742	5,064,675
	\$ 3,163,000	\$ 20,939,754	\$ 7,606,330

## Schedule 2 - Revenue from Sale of Services

Water	\$ 33,692,500	\$ 35,130,490	\$ 33,336,314
Sewer	20,407,000	20,340,568	19,916,165
Solid waste	8,922,500	9,220,046	8,014,363
Recreational services	8,512,000	7,745,926	6,367,089
Recoverable services	6,901,500	6,385,546	6,920,159
Other	7,533,000	6,022,823	8,978,457
	\$ 85,968,500	\$ 84,845,399	\$ 83,532,547

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

Business licenses	\$ 2,055,000	\$ 2,092,691	\$ 2,026,103
Dog licenses	220,000	229,418	242,574
Building permits and inspection fee	2,956,500	3,908,116	3,232,444
Bylaw infractions	330,000	304,820	364,570
Animal control fees and fines	28,500	19,768	21,593
Penalties and interest on taxes and utilities	1,470,000	1,834,698	1,583,051
Soil deposit and highway use fee	120,000	653,824	594,133
Development application fee	723,000	889,436	732,466
Protective service fee	350,000	586,936	608,161
Information and administrative fee	107,000	533,636	527,623
Other	515,000	140,678	118,150
	\$ 8,875,000	\$ 11,194,021	\$ 10,050,868

## Schedule 4 - Revenue from Contributions

Contributions	\$ 680,000	\$ 5,014,416	\$ 3,897,656
Other cost recoveries	693,500	1,182,644	1,106,162
Donations and fundraising	212,500	209,341	325,411
Other	479,500	59,978	116,562
	\$ 2,065,500	\$ 6,466,379	\$ 5,445,791

## Schedule 5 - Other Revenue

Rentals	\$ 1,073,500	\$ 1,155,404	\$ 1,199,759
Disposal of capital assets	2,705,500	35,421	31,088
Cemetery	145,000	337,302	330,150
Casino	1,000,000	1,835,426	551,871
Other	302,500	4,858,756	800,046
	\$ 5,226,500	\$ 8,222,309	\$ 2,912,914

## Schedule 6 - Trust Funds

North Delta Cemetery Trust Fund	\$ 65,236	\$ 59,376
South Delta Cemetery Trust Fund	1,420,132	1,278,516
	\$ 1,485,368	\$ 1,337,892

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, 2022	Contributions Received	Internal Transfers	Capital Purposes	Operating Uses	Interest Allocated	Balance, December 31, 2023
<b>Statutory Reserves</b>							
Capital projects	\$ 4,505,202	\$ -	\$ -	\$ -	\$ -	\$ 202,734	\$ 4,707,936
Community Amenity	230,265	194,000	-	-	-	14,727	438,992
Equipment replacement	15,409,261	63,268	4,489,377	(4,907,243)	-	685,317	15,739,980
Growing Communities Fund (GCF)	-	16,060,000	-	(500,000)	-	350,100	15,910,100
Ladner parking	403,134	28,800	-	-	-	18,789	450,723
Operating	240,257	-	90,000	-	-	10,812	341,069
Parks and public lands	6,377,615	767,219	-	-	-	304,250	7,449,084
Tax sale	147,675	-	-	-	-	6,645	154,320
<b>Total Statutory Reserves</b>	<b>27,313,409</b>	<b>17,113,287</b>	<b>4,579,377</b>	<b>(5,407,243)</b>	<b>-</b>	<b>1,593,374</b>	<b>45,192,204</b>
<b>Non-Statutory Reserves</b>							
Casino Revenue	551,871	1,835,426	-	-	-	-	2,387,297
Designated capital (work in progress)	52,746,067	-	-	3,076,871	-	-	55,822,938
Development	3,612,643	-	-	-	-	-	3,612,643
Drainage and irrigation	3,783,381	21,563	-	(71,991)	-	-	3,732,953
Emergency	1,000,000	-	-	-	-	-	1,000,000
Environment	2,591,139	1,811,567	-	(295,590)	-	-	4,107,116
Insurance	3,520,000	-	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	-	628,108
Landscaping	1,957,936	1,167,989	-	(626,581)	-	-	2,499,344
Other	4,209,135	581,474	-	-	(127,339)	-	4,663,270
Payroll benefits and allowances	2,882,362	-	-	-	-	-	2,882,362
Recreation	4,876,881	175,431	489,500	(1,321,480)	-	-	4,220,332
Recycling and solid waste	716,220	-	-	-	-	-	716,220
Road restoration	5,862,677	1,262,314	-	(590,593)	-	-	6,534,398
Sewer	9,420,758	231,900	-	(1,840,317)	-	-	7,812,341
Water	7,183,467	-	-	(5,659)	-	-	7,177,808
<b>Total Non-Statutory Reserves</b>	<b>105,542,645</b>	<b>7,087,664</b>	<b>489,500</b>	<b>(1,675,340)</b>	<b>(127,339)</b>	<b>-</b>	<b>111,317,130</b>
<b>Total Reserves (note 15)</b>	<b>\$132,856,054</b>	<b>\$24,200,951</b>	<b>\$5,068,877</b>	<b>\$(-7,082,583)</b>	<b>\$(127,339)</b>	<b>\$1,593,374</b>	<b>\$156,509,334</b>

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

For the year ended December 31, 2023	Budget	General	Water	Sewer	Solid Waste	Total
<b>Revenues</b>						
Taxation and grants in lieu (note 13)	\$181,402,000	\$182,934,734	\$ 15,594	\$ 20,726	\$ -	\$182,971,054
Government transfers (schedule 1)	3,163,000	20,933,754	6,000	-	-	20,939,754
Sale of services (schedule 2)	85,968,500	20,154,295	35,130,490	20,340,568	9,220,046	84,845,399
Licenses, permits, fees and penalties (schedule 3)	8,875,000	11,177,277	16,744	-	-	11,194,021
Contributions (schedule 4)	2,065,500	6,466,379	-	-	-	6,466,379
Investment income	5,873,500	14,692,087	-	-	-	14,692,087
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 10)	3,215,500	1,110,500	-	-	-	1,110,500
Landfill royalties	3,730,000	4,200,283	-	243,000	-	4,443,283
Contributed tangible capital assets (note 14)	21,448,000	2,301,405	1,377,498	759,690	-	4,438,593
MFA Surplus Distribution	-	-	-	-	-	-
Other (schedule 5)	5,226,500	8,218,916	2,751	642	-	8,222,309
	320,967,500	272,189,630	36,549,077	21,364,626	9,220,046	339,323,379
<b>Expenses</b>						
General government	32,580,500	32,365,393	-	-	-	32,365,393
Library services	4,216,000	4,214,807	-	-	-	4,214,807
Fire services	39,603,500	41,353,317	-	-	-	41,353,317
Police services	54,564,000	55,476,806	-	-	-	55,476,806
Other protective services	3,628,000	3,547,392	-	-	-	3,547,392
Water services	31,197,000	3,032,105	27,741,284	-	-	30,773,389
Sewer services	19,080,000	1,964,871	-	17,437,828	-	19,402,699
Engineering	13,032,000	13,144,631	-	-	-	13,144,631
Drainage	8,135,500	8,707,012	-	-	-	8,707,012
Road and traffic safety	20,393,500	21,347,626	-	-	-	21,347,626
Environmental health	1,020,500	876,061	-	-	-	876,061
Solid waste	9,122,500	-	-	-	8,177,592	8,177,592
Community planning and development	8,220,500	7,600,775	-	-	-	7,600,775
Parks, recreation and culture	43,267,000	42,745,888	-	-	-	42,745,888
Loss on Disposal	-	828,240	-	-	-	828,240
	288,060,500	237,204,924	27,741,284	17,437,828	8,177,592	290,561,628
<b>Excess of Revenues over Expenses</b>	<b>32,907,000</b>	<b>34,984,706</b>	<b>8,807,793</b>	<b>3,926,798</b>	<b>1,042,454</b>	<b>48,761,751</b>
<b>Change in Equity in Tangible Capital Assets</b>						
Tangible capital assets acquired (note 14)	(116,669,000)	(43,707,691)	(6,515,775.00)	(2,784,055)	-	(53,007,521)
Amortization of tangible capital assets (note 14)	29,000,000	25,322,311	3,032,105	1,964,872	-	30,319,288
Loss on disposal of tangible capital assets	-	828,240	-	-	-	828,240
Proceeds from disposal of tangible capital assets	-	550,321	-	-	-	550,321
Increase in Investment in tangible capital assets	(87,669,000)	(17,006,819)	(3,483,670)	(819,183)	-	(21,309,672)
Decrease (increase) in reserves	45,054,000	(16,357,706)	(3,653,384)	(3,642,190)	-	(23,653,280)
Net increase (decrease) in operating surplus	(9,708,000)	1,620,181	1,670,739	(534,575)	1,042,454	3,798,799
<b>Unappropriated Surplus, beginning of year</b>	<b>58,256,450</b>	<b>31,841,656</b>	<b>11,935,107</b>	<b>8,754,969</b>	<b>5,724,718</b>	<b>58,256,450</b>
<b>Unappropriated Surplus, end of year</b>	<b>\$48,548,450</b>	<b>\$33,461,837</b>	<b>\$13,605,846</b>	<b>\$8,220,394</b>	<b>\$6,767,172</b>	<b>\$62,055,249</b>



## Permissive Tax Exemptions – 2023

Organization	Address	Total Delta Taxes
828 Hurricane Squadron Royal Canadian Air Cadets	1720 56 Street	400
Ahmadiyya Muslim Jama'at Canada Inc.	9570 River Road	151,150
Benediction Lutheran Church	5575 6 Avenue	19,900
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	15,400
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	10,400
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	2,150
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	31,600
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	23,550
British Columbia Guide Dog Services	7061 Ladner Trunk Road	4,200
British Columbia Waterfowl Society	5191 Robertson Road	47,600
British Columbia Waterfowl Society	Waterlot	18,300
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	12,050
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12 Avenue	20,750
Columbus Charities Association (Columbus Lodge)	8850 118A Street	7,750
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	7,850
Delta Chamber of Commerce	6201 60 Avenue	6,550
Delta Community Living Society	3800 72 Street	14,100
Delta Community Living Society	3810 72 Street	7,600
Delta Community Living Society	4917 Delta Street	13,800
Delta Community Music School	4705 Arthur Drive	1,650
Delta Gymnastics Society	4680 Clarence Taylor Crescent	28,700
Delta Hospital Auxiliary Society	4816 Delta Street	6,250
Delta Hospital Auxiliary Society	4824 Delta Street	8,550
Delta Hospital Auxiliary Society	4830 Delta Street	7,800
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	22,000
Delta Pentecostal Tabernacle (Delta Church)	7696 112 Street	21,050
Delta Pentecostal Tabernacle (Delta Church)	77 Ave (No Access)	100
Delta Police Department (Training Facility)	4990 104 Street	450
Delta Rockhounds Society	1720 56 Street	300
Delta Thistle Curling Club	11415 84 Avenue	2,400
Deltassist Family and Community Services Society	9067 120 Street	38,550
Dogwood Holdings Society	4590 51 Street	2,550
Dogwood Holdings Society	4603 Evergreen Lane	23,250
Ex-Britannia Red Lions Athletic Association	11590 Ladner Trunk Road	600
Evangelical Free Church of North Delta (Northside Community Church)	11300 84 Avenue	18,100
Fellowship of Evangelical Baptist Churches in BC & Yukon (Nordel Multicultural Christian Church)	7940 118 Street	36,250
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	72,800
KinVillage Association	5430 10 Avenue	14,300
Kirkland House Foundation	4140 Arthur Drive	2,600
Ladner Christian Reformed Church	4594 54A Street	32,500
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	38,650
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	2,500
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	2,500
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	7,000
Ladner Gospel Assembly	4979 44A Avenue	9,650
Ladner Lawn Bowling Club	5128 47 Avenue	27,200
Ladner Minor Baseball Association	4907 42B Avenue	600

## Permissive Tax Exemptions – 2023 (continued)

Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	24,800
Ladner Tennis Club	5151 56 Street	1,050
Lighthouse Harbour Ministries	9551 Gunderson Road	10,300
McKee Athletic Association (East Delta Community Hall)	10379 Ladner Trunk Road	14,050
Navy League of Canada	Annacis Channel	7,350
North Delta Baseball Association	10900 82 Avenue	1,350
North Delta Community Police Station	11910 80 Avenue	4,250
North Delta Football Club (Soccer)	10900 82 Avenue	1,050
North Delta Potters Guild	11415 84 Avenue	1,000
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82 Avenue	24,200
Phoenix Drug and Alcohol Recovery & Education Society	5061 12 Avenue	6,850
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	1,350
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	2,400
Reach Child and Youth Development Society (Lois E. Jackson Kinsmen Centre for Children)	5050 47 Avenue	31,550
Saviour Lutheran Church Society	4737 57 Street	14,700
Scott Congregation of Jehovah's Witnesses	11955 90 Avenue	59,150
Sources Community Resources Society	4807 Georgia Street	4,850
Sources Community Resources Society	4812 Georgia Street	3,800
Sources Community Resources Society (Chestnut House)	4576 55B Street	2,750
South Delta Artists Guild	1710 56 Street	2,000
South Delta Baptist Church	1880 56 Street	6,700
South Delta Baptist Church	1988 56 Street	88,450
South Delta Library	1321A 56 Street	8,200
South Delta Rams Football Club	755 53 Street	1,850
South Delta United Soccer Club	5755 Mountain View Blvd	1,500
St. Joseph Damascene Antiochian Orthodox Church	11706 96 Avenue	29,150
Sunshine Hills Parent Participation Preschool	6750 Carncross Crescent	3,350
Sunshine Hills Tennis Club	11195 Bond Blvd	24,050
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	3,050
The Delta Potters Association	1720 56 Street	950
The Nature Trust of British Columbia	Harlock Island	300
The Nature Trust of British Columbia	Riparian Habitat Area	10,100
The Pentecostal Assemblies of Canada (Lighthouse Church)	5545 Ladner Trunk Road	22,500
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	207,650
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church)	3900 Arthur Drive	18,050
The Sidekick Players Club	1172 56 Street	1,900
The Synod of the Diocese of New Westminster	Address not given	2,350
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1117 51A Street	8,550
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	75,700
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	11,450
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	59,850
The Trustees of the Congregation of Tsawwassen United Church	683 53 Street	27,200
The Trustees of the Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	9,350
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	18,600
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	9,600
Tsawwassen Lawn Bowling Club	1057 56 Street	10,800
Tsawwassen Tennis Club	286 English Bluff Road	11,700
Tunnel Town Curling Club	1720 56 Street	7,300
Watershed Artworks Society	11415 84 Avenue	450
<b>Total</b>		<b>1,743,400</b>

# COMMUNITY BANNER CONTEST

## 2023 Winners



**Beach Cleaning Adventurer**

*Denise Nichol*

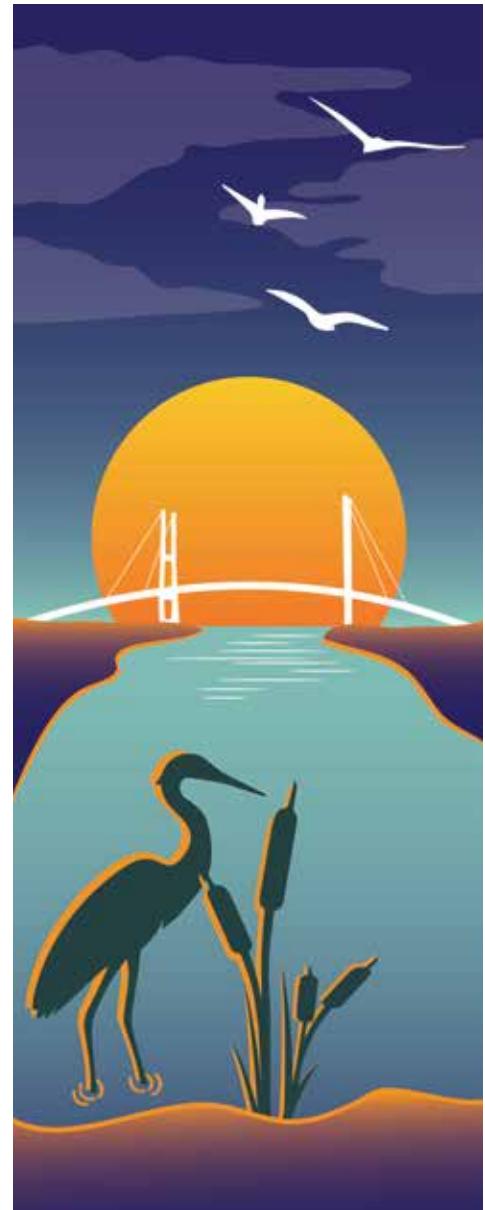
category: Delta Culture  
and Heritage



**Delta's Different Elements**

*Randi Cunningham*

category: Discover Delta



**Another Blessed Sunset in Delta**

*Lucy Yepes Ramirez*

category: Diversity in Delta

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

Congratulations to the 2023 Community Banner Contest winners!



**Gossamer Days**

*Noella Yang*

category: Emerging Artists



**Barnyard View**

*Kirkland Dewsbury*

category: Budding Artists



**Peace Matters**

*Robyn Mara Octavia Stovell*

category: Honourable Mention

# EARTH DAY PHOTO CONTEST

## Grand Prize Winner



**Tidal Flats**  
*Arianna Varga*

This year, the annual Earth Day Photo Contest's theme was "Environmental Stewardship" and over 200 residents submitted beautiful photographs highlighting the ways in which they take care of the natural areas and wildlife in Delta, and what it means to be an environmental steward.

Congratulations to Arianna Varga, the Grand Prize winner!

### **Annual Report Photo Credits**

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





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