



Delta
CITY OF DELTA

2024 ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024



The City of Delta acknowledges that we are on the shared, traditional, ancestral, and unceded territories of the scə́waθən (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 DELTA COUNCIL



(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

Delta continues to invest in our future with innovative projects and a strong commitment to shaping a vibrant community. As your Council, we are proud to share some important updates on the progress we've made in 2024 and the exciting initiatives ahead, guided by our five strategic goals and priorities:

Build Housing & Grow Sustainably

We're committed to expanding housing choices while supporting smart, sustainable growth. Last year, we exceeded our first-year housing target under the Province's Housing Supply Act, adding 561 net new housing units. This work was facilitated by the City's efforts to update our decades old Official Community Plan and introduce new zoning to enable small-scale multi-unit housing.

Looking ahead, the City will introduce additional zoning reforms and incentives to unlock much-needed housing supply. At the same time, we're reviewing development fees to ensure they align with those of neighbouring municipalities—supporting fair, balanced growth.

Enhance Recreational Facilities

We're investing in healthy, active lifestyles and a greener future. We broke ground on a new synthetic turf field at Mackie Park and made significant progress on the Delta Secondary School Track and Infield project—both of which are slated to open in 2025. Major upgrades to the Ferry Road Boat Launch were also completed to improve user experience and safety.

Momentum continues with the Winskill Renewal Project—the largest capital investment in Delta's history—and planned field upgrades at Seaquam and South Delta Secondary Schools. Beginning in 2025, the development of the Parks, Recreation & Culture Master Plan will provide a long-term vision for meeting the recreational needs of our growing and diverse population.

Lead Responsibly

We're working efficiently to manage your tax dollars responsibly. Council requested staff to expand public engagement to inform the 2025 Budget and we were pleased by those who participated in online and in-person events.

In an effort to better manage City assets, the Facilities and Major Projects department was created, with a team dedicated to understanding our existing facilities and assets and planning for future growth.

New Council Open Houses in 2025 will provide more opportunities for residents to speak directly with Council members, while our continued efforts to streamline regulations and processes are making City operations more efficient and responsive.

Build an Inclusive & Safe Community

We're creating safer, more connected, and more inclusive neighbourhoods for everyone. We approved the new Youth and Kids Pass (YAK Pass) for 2025, providing free drop-in access to our Parks, Recreation & Culture facilities and activities for all Delta residents aged 18 and under.

Road safety is a high priority for this Council and we saw improvements to six crosswalk locations as well as the installation of traffic calming measures at 17 elementary schools. These efforts have supported the completion of our Vision Zero Plan, which will be used for years to come to reduce traffic injuries and save lives.

Looking forward, construction of new multi-use pathways will support active transportation options, and the establishment of a North Delta Youth Hub will provide important services and supports for local youth.

Create a More Vibrant Community

We're building a community where people come together, feel inspired, and celebrate what makes Delta special. Our city welcomed over 30,000 attendees to Paterson Park at the Barnside Harvest Festival—Delta's largest-ever event that we are proud to sponsor. We also continue to host much-loved events like the Boundary Bay Airshow, Canada Day, and the Luminary Festival. As part of our ongoing revitalization efforts in Ladner Village, we are exploring new opportunities for a tourist accommodation and wharf upgrades to make the heart of Ladner more vibrant.

Looking Ahead

Looking ahead, Council remains focused on delivering the projects, programs, and services that matter most to you—while planning responsibly for the future.

From expanding housing options and fostering sustainable growth to leading with accountability and enhancing community vibrancy, the City of Delta has a clear vision for the future. Together, we are building a Delta that works for everyone.

CITY MANAGER'S REPORT



On behalf of Delta Council and City staff, I'm proud to present the City of Delta's Annual Report, providing a snapshot of the vital and exciting work advanced in 2024. The past year has been one of growth and progress, guided by the clear direction and overarching goals and priorities set by Delta Council.

At the start of 2024, the City updated its Official Community Plan for the first time in almost 40 years, setting our community up for success as we continue to work towards the housing target outlined by the Province.

We also embarked on advancing the Winskill Renewal Project, approved by Delta Council in March 2024—the largest capital project in the City's history, which will bring a new aquatic and fitness facility to Tsawwassen. Winskill also served as one of the first projects covered in the City's new engagement program, launched in 2024, which has provided enhanced opportunities for residents to share their perspectives on the topics that matter to them most.

In the midst of reaching these milestones, Delta continued to maintain and improve the core municipal services that residents rely on each day. From road and sewer maintenance, to streamlining development processes, enhancing recreational facilities, and supporting the work of Council, the City is continually working to meet the needs of residents and our community as a whole.

Reflecting on 2024, I want to highlight a number of key achievements:

- The City of Delta delivered on its housing priorities, completing a comprehensive Official Community Plan update within six months—becoming one of the first municipalities in Metro Vancouver to achieve this important milestone—and surpassing its annual housing target, delivering 561 net new units.
- We invested in vital recreation infrastructure, advancing the \$130 million Winskill Renewal Project, breaking ground on the \$5.5 million synthetic turf field at Mackie Park, and initiating the new Ferry Road Boat Launch.
- We continued to prioritize safety, with emergency services maintaining rapid response times and one of the lowest Crime Severity Index scores in Canada, and the City achieving a Certificate of Recognition audit score of 94 percent from Work Safe BC.
- The City pursued expressions of interest of a tourist accommodation in Ladner Village—as part of the revitalization of Ladner Village. We also hosted lively community events, including Canucks Playoff Watch Parties, the Boundary Bay Airshow, and Luminary Festival.

As Delta continues to grow and evolve, we are committed to maintaining the City's unique identity and the features that make Delta such a wonderful place to live. We look forward to continuing to build on the fantastic work of the past year, and finding new, innovative ways to invest in our beautiful city and celebrate its culture and diversity. I am excited to work together with our dedicated staff and passionate residents and businesses, to build a more vibrant, inclusive Delta for all who call it home.

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

Donny van Dyk
City Manager



CITY OF DELTA GOALS & PRIORITIES

Build Housing & Grow Sustainably

- Increase building permits for net new housing units to meet Delta's Provincial housing target.
- Align infrastructure upgrades and plans with new housing growth areas.
- Provide diverse housing options to ensure housing for everyone in Delta.

Enhance Recreational Facilities

- Modernize and upgrade outdoor and indoor facilities to offer world-class recreational opportunities:
 - Rebuild Winskill Aquatic Centre
 - Advance the Cromie Park Master Plan
 - Invest in updated track and fields at Mackie Park, Seaquam Secondary School, Delta Secondary School, and South Delta Secondary School
 - Explore a cover for the North Delta Recreation Centre outdoor pool
 - Prepare a Master Plan for John Oliver Park

Lead Responsibly

- Invest sustainably in the maintenance of City infrastructure and facilities.
- Reduce unnecessary regulations and processes to make City operations more efficient and effective.

Build an Inclusive & Safe Community

- Continue to strengthen our connections with Tsawwassen First Nation and Musqueam Indian Band through meaningful collaboration.
- Develop initiatives to further support diversity, equity, and inclusion.
- Continue to build upon Delta's world-class public safety services, such as police and fire.

Create a More Vibrant Community

- Improve active transportation options.
- Implement Delta's Vision Zero Strategy by expanding the safe neighbourhood road and sidewalk improvement programs.
- Develop initiatives to enliven our city, like pop-up parks, concerts, and community events as well as pursuing the revitalization of Ladner Village.

WHERE WE ARE HEADED

2025 Project Highlights



Build Housing & Grow Sustainably

- Implementing the Housing Accelerator Fund initiatives to unlock new housing supply through zoning reforms and incentives to build needed housing
- Evaluating and revising development fees to ensure alignment with other municipalities
- Advancing infrastructure upgrades, including the 84 St Pump Station and other sewer and water main upgrades



Enhance Recreational Facilities

- Construction begins on the new Winskill Aquatic & Fitness Centre and baseball diamonds
- Field upgrades at Seaquam and South Delta Secondary School
- Completion of the Parks, Recreation & Culture Master Plan to help ensure the City meets current and future community needs



Lead Responsibly

- Hosting more Council open house sessions this fall
- Establishing a City-wide asset management strategy for infrastructure and facilities
- Continuing to reduce unnecessary regulations and processes to make City operations more efficient and effective



Build an Inclusive & Safe Community

- Establishing a North Delta Youth Hub
- Over 40% of Delta's operating budget dedicated to Delta Police and Delta Fire & Emergency Services—including critical equipment upgrades, police services, and protective gear
- Creating new multi-use pathways along 56 St and 12 Ave



Create a More Vibrant Community

- Continuing the Ladner Village Revitalization
- Re-establishing the North Delta Farmer's Market
- Planning more pop-up parks, concerts, and community events to enliven our City

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

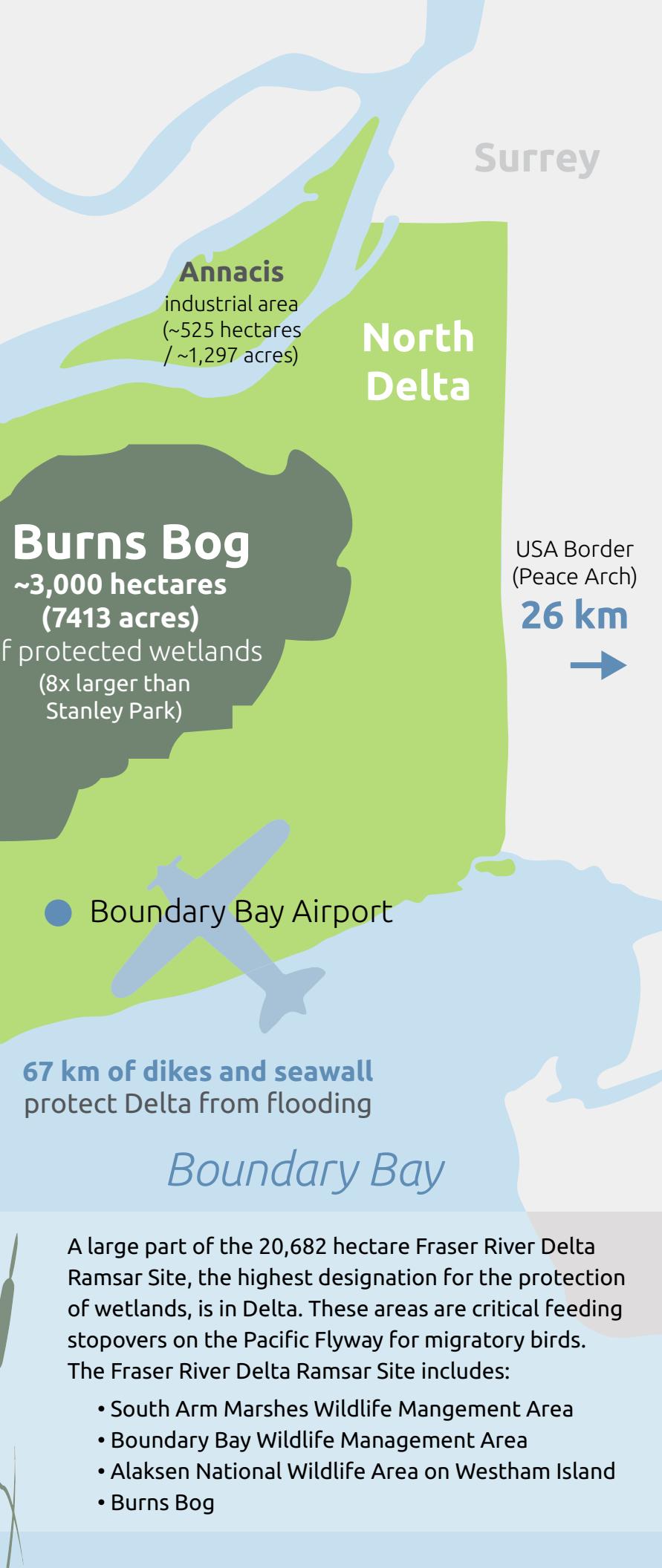
Tsawwassen

USA Border
(Point Roberts)

Tsawwassen
Ferry Terminal

About Delta

• Incorporated 1879 •



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

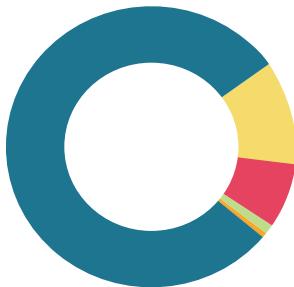
Ladner is a heritage fishing village situated next to the Fraser River. It is home to the civic precinct, including Delta City Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside 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 2024 (in \$)



Residential 45,367,773,769 69.55%	Business / Other 10,839,580,338 16.62%	Light Industry 7,959,373,094 12.20%	Major Industry 914,315,400 1.40%
Recreational / Non-Profit 69,585,400 0.11%	Farm 44,836,485 0.07%	Utilities 33,057,900 0.05%	Supportive Housing 4 0.00%

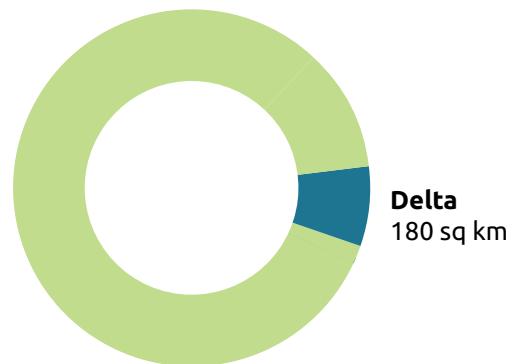
Total Assessed Value and Municipality Comparison for the year 2024

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	465,931,661,976
Surrey	266,956,176,160
Burnaby	154,805,597,280
Richmond	141,997,086,204
Langley Township	82,688,684,170
Coquitlam	81,468,659,618
Delta	65,228,522,390
District of North Vancouver	62,407,105,476
West Vancouver	55,428,870,954
Maple Ridge	40,080,798,717
City of North Vancouver	33,577,876,823
New Westminster	32,571,119,688
Port Coquitlam	30,659,302,549
Port Moody	19,498,901,401
Langley City	13,577,931,438
White Rock	13,397,107,161
Pitt Meadows	9,470,923,002
Bowen Island	3,642,927,676
Anmore	2,011,625,400
Lions Bay	1,250,596,415
Belcarra	846,202,200

Land Area – Square Kilometres

Remainder of Metro Vancouver

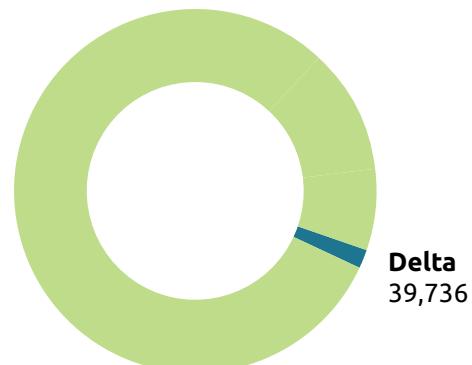
2,883 sq km



2021 Number of Dwellings

Remainder of Metro Vancouver

1,027,613





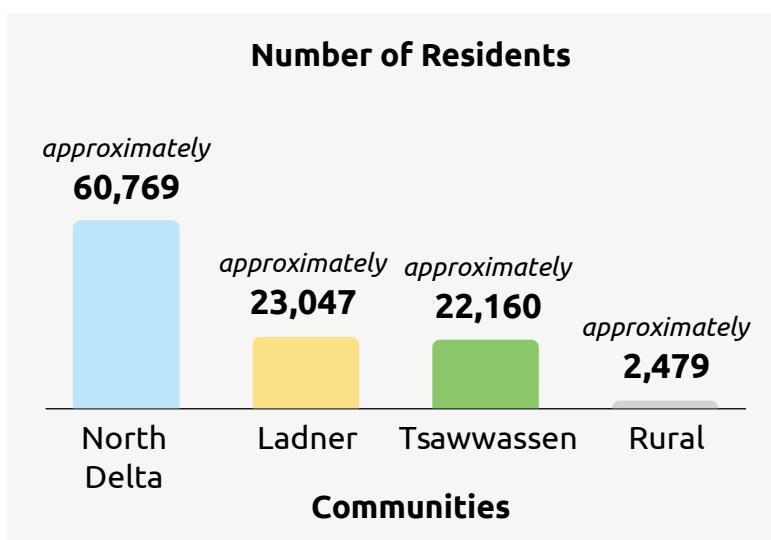
DELTA DEMOGRAPHICS

Delta is a thriving and diverse community located in the heart of Metro Vancouver. With a population of more than 108,455 according to the 2021 Census, Delta continues to grow steadily while maintaining a strong sense of community and high quality of life.

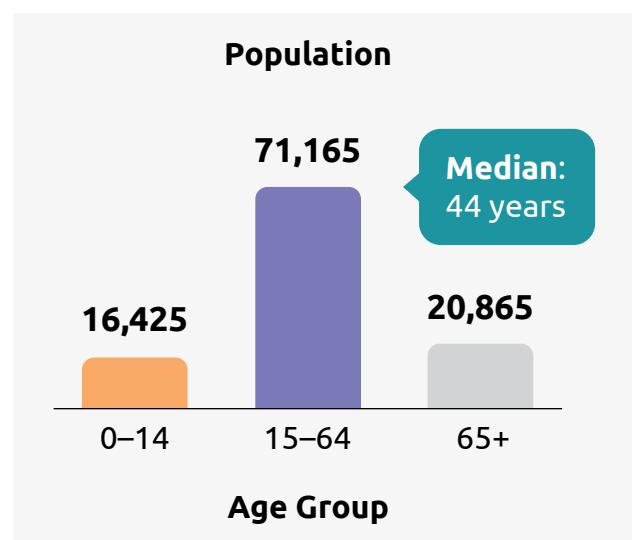
Key economic sectors include agriculture, transportation and logistics, manufacturing, and retail—all contributing to the region's prosperity and employment. Delta is home to two of Metro Vancouver's largest industrial areas—Tilbury and Annacis Island—which continue to attract investment and drive regional employment, underscoring Delta's role as a major economic hub.

Population and Age Distribution

Delta's population is spread across distinct and vibrant communities:

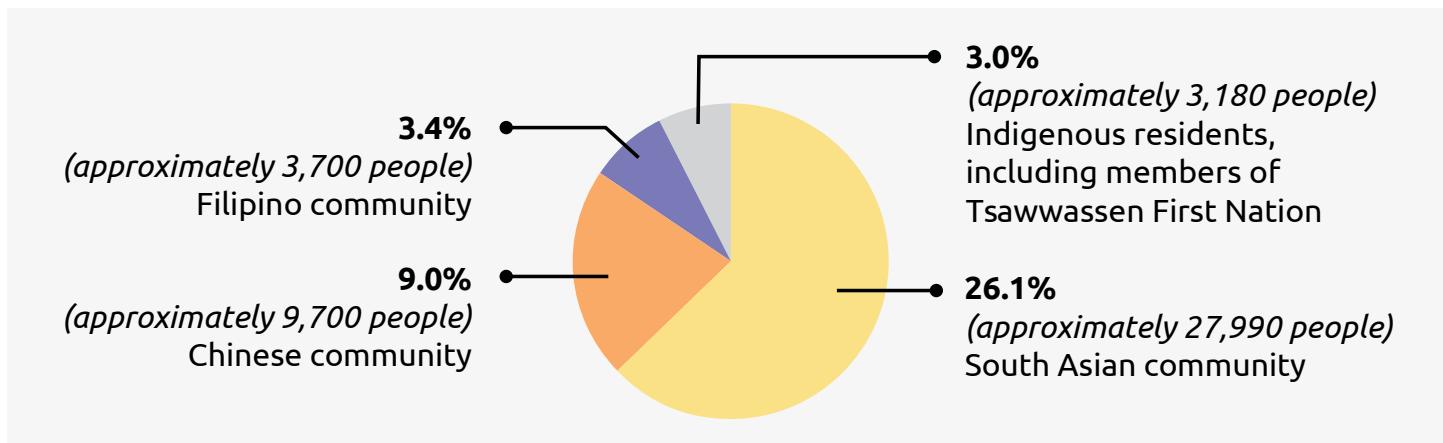


The median age in Delta is 44 years, with the following age breakdown:



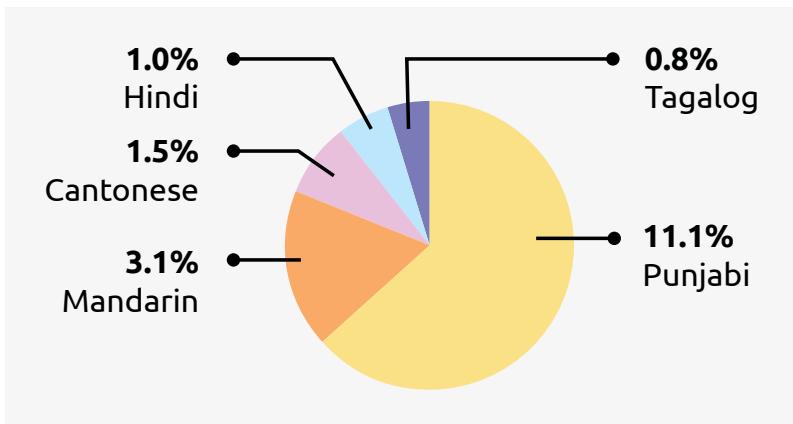
Ethnicity

Visible minorities make up 41.5% of the population—an increase of 9.3% since 2016.

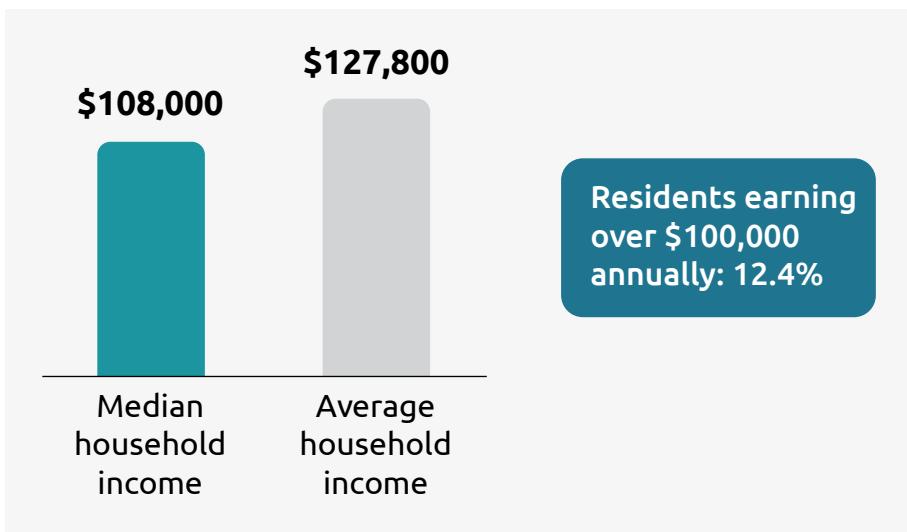


Language

While English is the most widely spoken language in Delta (spoken by 89.6% of residents), many households speak a variety of other languages, reflecting the City's diversity:



Household Income



Housing



Delta comprises 39,736 private dwellings, with an occupancy rate of 95.8%. The City offers a balanced mix of urban and suburban neighbourhoods, with ongoing efforts focused on sustainable development, housing diversity, and livability.

Statistics provided are based on 2021 Census data

CITY OF DELTA SERVICES



SERVICES FROM OTHER LEVELS OF GOVERNMENT

Metro Vancouver

- Drinking Water
- Regional Planning
- Affordable Housing
- Liquid Waste Treatment
- Solid Waste Management
- Air Quality Regulation
- Regional Parks
- Regional Growth Strategy

Province of BC

- Education
- Social Services
- Provincial Parks
- Transportation
- Labour Standards
- Health Care
- Housing
- Natural Resources
- Highways
- Sales Tax
- Transit

Government of Canada

- National Defence
- Trade and Commerce
- Federal Taxation
- Indigenous Lands and Rights
- Citizenship and Immigration
- Foreign Affairs
- Criminal Law
- Currency

CITY OF DELTA BY THE NUMBERS

The City of Delta has over \$4 billion in assets and infrastructure.



A LOOK BACK AT 2024

Here are some of the projects that we've been working on in 2024.



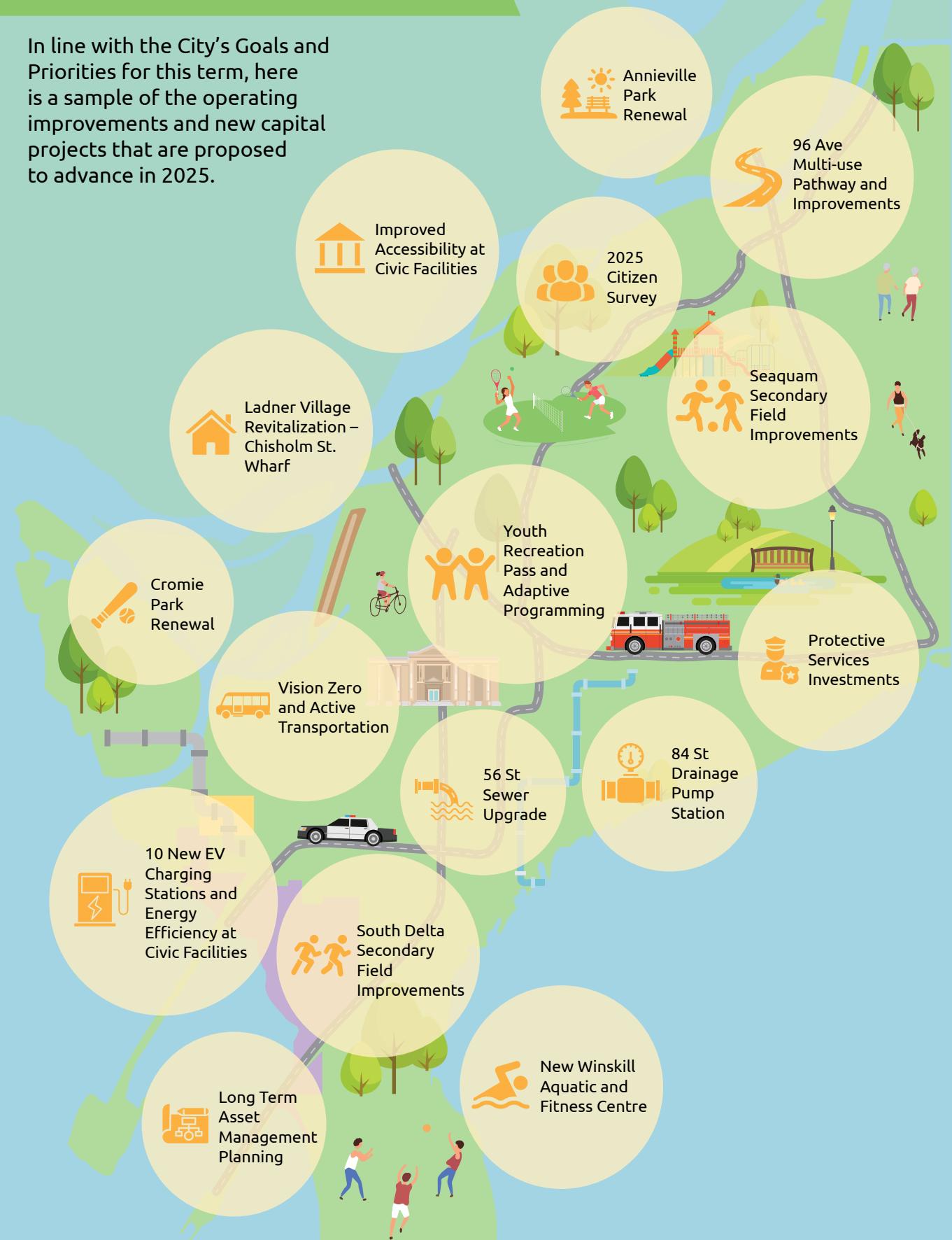
More 2024 Highlights

The City also advanced the following initiatives in 2024:

- ▶ Completed a new Official Community Plan and amendments to the Zoning Bylaw to support the addition of housing;
- ▶ Initiated planning for Annieville and John Oliver parks;
- ▶ Increased funding for Police and Fire and Emergency Services;
- ▶ Advanced climate action initiatives with the installation of 31 new EV charging stations, implementation of tree management strategies, and activation of extreme weather preparedness;
- ▶ Completed cycling and sidewalk connections, traffic management, crosswalks, traffic signals/devices, and other safety improvements.

A LOOK AHEAD AT 2025

In line with the City's Goals and Priorities for this term, here is a sample of the operating improvements and new capital projects that are proposed to advance in 2025.



COMMITMENT TO EQUITY, DIVERSITY, AND INCLUSION

City of Delta Equity, Diversity and Inclusion Statement

In 2022, an internal Equity, Diversity, and Inclusion (EDI) Working Group was established to guide and support the implementation of Delta's EDI Workplan. As part of this work, staff developed an Equity, Diversity and Inclusion statement that reflects the City's commitment to equity, diversity, and inclusion:

At the City of Delta, we are committed to recruiting and retaining a diverse workforce that is representative of our community, providing equal opportunity and fostering an inclusive workplace where our individual differences are recognized, valued, and celebrated.

We believe that embracing our individual differences strengthens our organization and enhances our ability to serve the public.

Through the continued implementation of Delta's Equity, Diversity, and Inclusion (EDI) Workplan, we are taking meaningful steps to remove systemic barriers and advance equity across all areas of our work. Key milestones achieved in 2024 include:

- Engaged a consulting firm specializing in equity and reconciliation to guide our Truth and Reconciliation work and enhance relationships with Indigenous partners. In 2024, all senior leadership participated in learning sessions to build cultural awareness and understanding.
- Adopted more inclusive public engagement practices to better reach and involve equity-deserving communities in City decision-making.
- Launched a new Mentor-Connect program to support staff development and intercultural learning, helping build leadership capacity and foster inclusive workplace relationships.
- Approved a new Community Grants Policy, establishing a transparent and equitable framework for non-profit organizations to apply for one-time funding to support initiatives that benefit Delta residents.
- Joined the Period Promise campaign, making free menstrual products available at multiple City facilities to reduce barriers to access and promote dignity for all.

As we look ahead, we remain committed to embedding an equity lens across our organization—from policies and practices to programs and services that honour and address the diverse needs of those we serve, with respect, dignity, and understanding. Together, we are creating a more inclusive Delta for everyone.



GRANTS & RECOGNITION

In 2024, the City of Delta was proud to receive significant grants and national recognition for our leadership in housing, infrastructure, and climate resilience. These investments highlight our continued commitment to building a safe, inclusive, and sustainable community for all residents.

Grants

Delta secured several major grants in 2024 that will directly support critical housing developments, infrastructure upgrades, and long-term climate adaptation:

Federal CMHC Housing Accelerator Fund \$14.2 million

Funding to accelerate the development of new housing and support plans to introduce additional zoning reforms and incentives to unlock much-needed housing supply.

Federal Disaster Mitigation and Adaptation Fund \$7.6 million

Funding for the construction of new drainage pump stations at 84 Street and Silda to improve flood resilience.

BC Active Transportation Infrastructure Grants Program Over \$412,000

Grants to support traffic signal improvements at 116 St and 75A Ave and install a crosswalk at Nicholson Rd and Chateau Wynd.

Investment Agriculture Foundation of BC – Food Security Emergency Planning & Preparedness Fund

\$135,000

Grant to support a second irrigation intake study.

Rick Hansen BC Accessibility Grant

\$90,000

Delta received an accessibility grant from the Rick Hansen Foundation for accessibility improvements in public spaces.

Recognition

- **2024 FCM Sustainable Communities Award**

Delta received national recognition from the Federation of Canadian Municipalities for our role in the *Living Dikes Pilot Project* in Mud Bay—an innovative climate adaptation initiative developed in partnership with the City of Surrey and Semiahmoo First Nation.



VOLUNTEERING



Volunteers play a vital role in building a vibrant, connected Delta. Every year, community members contribute their time and talents to support City events, programs, and services.

Special Events – From festivals to community celebrations, volunteers help bring Delta's events to life by assisting with setup, activities, and cleanup.

Supporting Seniors – Delta's seniors recreation centres, McKee Seniors Recreation Centre and Kennedy Seniors Recreation Centre, are run by non-profit societies that rely on volunteers to deliver programs and support local seniors. KinVillage Community Centre is independently owned and operated by the KinVillage Association. Volunteer opportunities are available for all interests and abilities.

Environmental Stewardship – Community Weed Pulls and other stewardship initiatives are held throughout the year, offering residents a chance to help restore and protect Delta's natural environment.

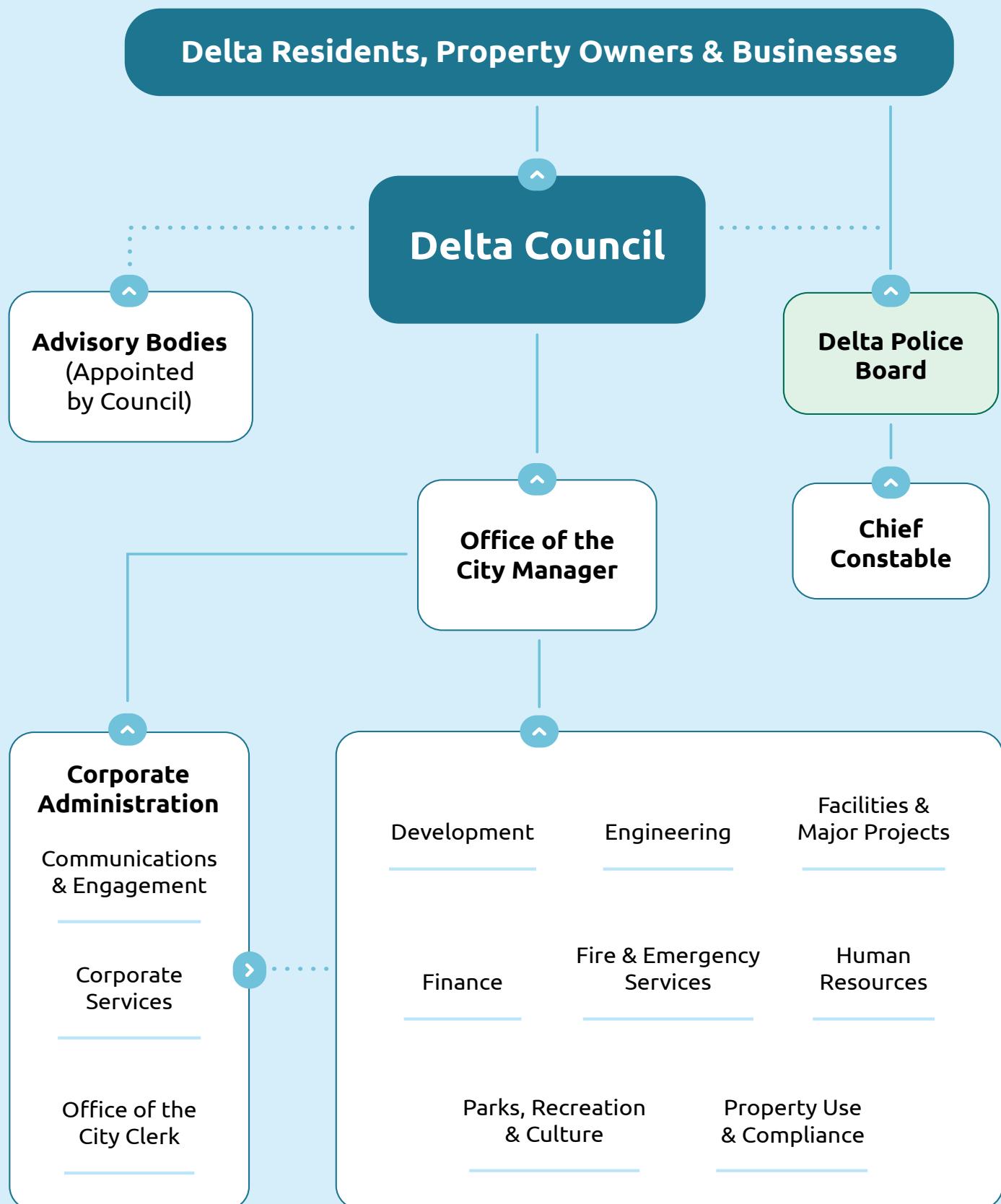
More Ways to Get Involved – Additional volunteer opportunities include supporting the Delta Community Animal Shelter, the Museum & Archives, or participating in community programs such as Adopt-a-Street and Snow Angels.

The City of Delta extends its sincere thanks to all volunteers—whose dedication and contributions make a lasting difference in the community.

Visit delta.ca/Volunteers to learn more about opportunities to volunteer.



ORGANIZATIONAL STRUCTURE



DEPARTMENT OVERVIEWS



DEVELOPMENT



WHO WE ARE

The Development department plays a key role in shaping Delta's future by working collaboratively with Council, staff, the development community, and residents to guide growth and ensure sustainable, vibrant communities. Through strategic land use planning, policy development, building approvals, and infrastructure planning, the department ensures that new growth delivers a range of housing options, employment opportunities, and public amenities that support Delta's evolving needs.

The department includes:

The Application Centre is a one-stop hub for development and building permit applications and public inquiries, delivering accessible and responsive customer service. The Application Centre tracks building statistics and provides information to the public, other departments, and external agencies regarding Delta's bylaws and policies.

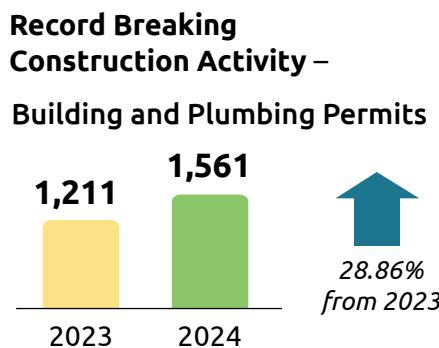
Building Approvals is responsible for reviewing construction drawings, issuing permits, and conducting inspections to ensure safety, accessibility, and zoning compliance. Building Approvals works in cooperation with other departments, provincial authorities, and in partnership with applicants to ensure that the design and construction of buildings meet health, safety, fire protection, accessibility, and city zoning standards.

Community and Development Planning manages the Official Community Plan (OCP), Zoning Bylaw, and key strategies related to housing, heritage, and land use. 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.

Development Engineering ensures infrastructure and servicing standards are met and upgrades to Delta's transportation, water, sewer, and drainage systems support new growth.

2024 ACHIEVEMENTS & IMPACT

Facilitating Growth and Building Momentum



Representing over \$451 million in construction value—the highest total in the last five years.



Ensuring Safety Through Building Inspections – Completed over 10,302 building inspections, supporting safe and high-quality construction across the community.



High Volume of Public and Development Support – Processed 198 land use applications and responded to over 22,122 inquiries through the Application Centre.

Preserving Heritage and Supporting Community Identity



Heritage Preservation Milestone – Designated East Delta Hall as a protected heritage site.

Supporting Key Developments



Advancing Major Projects – Continued to support and oversee major development projects including Southlands Village, Marina Gardens, Parkwood Industrial Park, and other significant housing and employment-generating projects.

Delivering on Housing Priorities



Adoption of a Modernized Official Community Plan – Completed and delivered a comprehensive Official Community Plan update—the first in decades—within six months.



Surpassing Provincial Housing Targets – Delta exceeded its 2024 Provincial housing target, delivering **561 net new units**.

514 units **561 units**



Expanding Public Engagement – Hosted a successful “Plan-A-Thon” public engagement event, welcoming over 300 attendees to learn about housing options like duplexes, garden suites, coach houses, secondary suites, and to speak directly with staff from planning, inspections, and engineering.

Modernizing Policies and Streamlining Processes



Zoning for Housing Diversity and Compliance – Implemented the provincial Small-Scale Multi-Unit Housing legislation into Delta’s zoning bylaws.



Streamlining Agricultural Zoning – Updated the Agriculture (A1) Zone for the first time since 2006, aligning with provincial guidelines, simplifying regulations, and streamlining the approval process.



Expanded Digital Access and Online Service – Enhanced Delta’s eApply platform to include Development Applications and online payments.

ENGINEERING



WHO WE ARE

The Engineering department plays a vital role in supporting a thriving, resilient, and growing Delta. Responsible for a broad portfolio of essential services and infrastructure projects, the department ensures the city remains safe, accessible, and sustainable while directly enhancing residents' quality of life.

Engineering includes several specialized teams that manage capital construction projects, oversee public works and utility services, deliver transportation and safety improvements, and provide permitting and customer service. Together, these teams support Delta's continued growth through strategic infrastructure renewal, a focus on safe and active transportation, and a strong commitment to responsive public service.

Key areas of responsibility include:

Administrative and Customer Services oversees the City's reception and switchboard operations, responds to public service requests, and processes permits related to highway use, tree cutting, hydrant access, filming, special events, and more.

Design and Construction manages the delivery of Delta's annual capital infrastructure upgrade program, including project management, drafting, and surveying.

Operations provides day-to-day public works services, including street and sidewalk maintenance, horticulture, tree care, sports field maintenance, and snow and ice control.

Utilities oversees long-term planning, upgrades, and maintenance of Delta's water, sewer, drainage, and flood protection systems, along with waste and recycling services.

Transportation and Special Projects leads road safety and mobility planning, oversees transportation infrastructure upgrades, provides assistance with engineering requirements for land development and building permit projects, and advances key initiatives such as the Vision Zero Strategy and Cycling Master Plan.

2024 ACHIEVEMENTS & IMPACT

Investing in Resilient Infrastructure



Major Grant Secured for New Pump Stations – Secured \$7.6 million in grants through the Disaster Mitigation and Adaptation Fund to provide partial funding for two new drainage pump stations servicing Ladner and the Tilbury Industrial Area.



Dike Elevation Project Strengthens Coastal Defenses – Raised a section of the Boundary Bay Dike with \$2 million in grant funding from the UBCM Community Emergency Preparedness Fund.



Sanitary Sewer Upgrade Supports Growth and Reliability – Completed a major sanitary sewer upgrade along 16 Avenue (56 Street to Gillespie Road) to increase system capacity and replace aging infrastructure.



Water Meter Installations Promote Conservation and Equity – Installed over 220 new water meters through the Voluntary and Secondary Suite Programs.

Growing Delta's Urban Forest



Thousands of Trees Planted Through Greening Initiatives – Provided 500 free trees through the Planting Our Roots program and planted an additional 1,500 trees through various initiatives, helping expand Delta's green canopy and enhance biodiversity.

Enhancing Mobility and Active Transportation



New Protected Cycle Lane Improves North–South Connectivity – Completed a protected cycle lane along River Road from 72 Street to 76 Street, improving connectivity between South and North Delta for cyclists.



New Multi-Use Pathway Links Key Active Transportation Routes – Built a new multi-use pathway along River Road to connect Ladner Village and the Millennium Trail.



Sidewalk and Streetlighting Upgrades in Growing Neighbourhood – Installed new sidewalk and streetlighting in the 110 Street and 80 Avenue area, improving pedestrian safety and connectivity.

Advancing Road Safety through Vision Zero Strategy

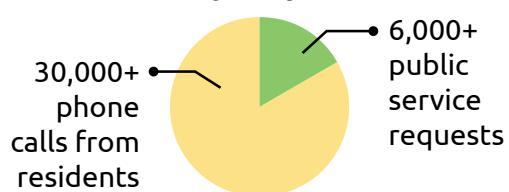


Crosswalk and School Zone Improvements for Safer Streets – Completed crosswalk safety upgrades at six locations and implemented traffic calming at 17 elementary schools across Delta.

Delivering Responsive, High-Quality Service



Outstanding Customer Service and Community Response –



FACILITIES & MAJOR PROJECTS



WHO WE ARE

Established in 2024, the Facilities and Major Projects department was created to deliver a focused and strategic approach to the planning, construction, renewal, and maintenance of City-owned buildings and public infrastructure. The department's mandate is to ensure that Delta's facilities meet the growing needs of the community while providing safe, accessible, and sustainable spaces for all residents.

The department includes a facilities team who oversee the day-to-day maintenance and building services of over 100 City facilities. The major projects team leads the design and construction of large-scale facilities, parks, and capital projects, while a newly established asset management team is guiding long-term facility investment planning to ensure the resilience and longevity of City infrastructure.

To support this important work, the department expanded in 2024 with additional leadership and asset management capacity—laying a strong foundation for smarter infrastructure decisions and long-term community benefits.

2024 ACHIEVEMENTS & IMPACT

Building Delta's Future: Major Facility Projects



Winskill Park Renewal Project – Advanced the \$130 million Winskill Renewal Project, completing the schematic design for a new aquatic and fitness facility and an updated park master plan.



Mackie Park Synthetic Turf Field – Broke ground on a \$5.5 million synthetic turf field at Mackie Park with support from the Province's Growing Communities Fund.



Delta Secondary School Track & Field Upgrades – Advanced the \$5 million DSS Track and Infield Project, completing infield upgrades and opening the running track to the public in late 2024.



Ladner Indoor Training Facility – Initiated construction of the \$3.7 million indoor training venue, designed to support baseball athletes and other local sports groups.

Improving Parks and Public Spaces



Ferry Road Boat Launch Upgrade – Initiated a \$2 million upgrade to the Ferry Road Boat Launch to improve user experience and safety.



Memorial Park Washroom Replacement – Delivered a \$900,000 modern washroom building at Memorial Park, offering four vandalism-resistant, universally accessible washrooms.



Wellington Point Park Wharf Refurbishment – Substantially completed the \$800,000 renewal of the Wellington Point Wharf, extending the structure's lifespan and ensuring public safety.



New Off-Leash Dog Parks – Constructed a fully fenced off-leash dog park at North Delta Community Park. Delivered a new off-leash space at Pebble Hill Park, adding more dedicated park space for dog users in South Delta.

Advancing Sustainability and Accessibility



EV Charging Infrastructure Expansion – Installed 21 new public EV charging stations and 10 fleet vehicle chargers at City facilities across Delta.



Sungod Recreation Centre Roof Repairs – Completed structural repairs to the roof of Sungod Recreation Centre, extending its service life.



FINANCE



WHO WE ARE

The Finance department is responsible for providing efficient, effective, and responsible financial management services in a customer-focused environment to the public, Delta Council, and city departments. Through sound fiscal management, strategic planning, and a commitment to transparency, the department ensures that Delta remains financially resilient.

With a service-driven and forward-looking approach, the department supports Council, staff, and the public across three core divisions:

Financial Planning coordinates the preparation of Delta's annual operating and capital budgets and conducts financial analysis. This division is responsible for the billing and collection of utilities and property taxes, as well as other City revenues. This division also oversees the City's investment portfolio and plays a key role in the City's Asset Management Program.

Financial Services maintains the general ledger, processes accounts payable, administers payroll, manages procurement, coordinates audit functions, and prepares the City's annual financial statements.

Information Services is a strategic partner in delivering technology solutions that support City operations and services. The division implements, manages, and enhances enterprise applications, IT infrastructure, GIS, cybersecurity, and client services. The team ensures seamless connectivity, secure data management, and digital innovation across the City's networks, systems, and communication platforms.

Together, these teams help shape a strong financial foundation that powers innovation, ensures fiscal responsibility, and supports Delta's ongoing growth and progress.

2024 ACHIEVEMENTS & IMPACT

Fostering Transparency



Enhanced Budget Engagement –

Improved the City's budget process by expanding opportunities for public participation, ensuring community voices help shape Delta's financial priorities.



Consolidated Fees and Charges –

Introduced a streamlined Delta Consolidated Fees and Charges Bylaw, making it easier for residents and businesses to access and understand City fees.

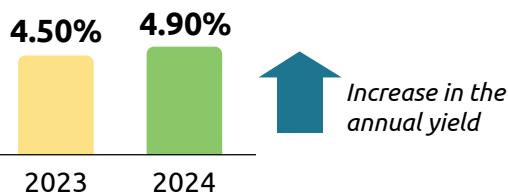


Investment Policy Update –

Refreshed the City's Investment Policy to better balance security and return, while ensuring liquidity for daily operations and full compliance with the *Community Charter*.



Investment Portfolio Performance –



Supporting Community Growth



New Community Grants Program –

Led the development of a more accessible Community Grants Funding Program, allowing Delta-based non-profits and community groups to apply for funding to support projects that benefit local residents.



Pay Transparency Reporting –

The City successfully completed and submitted its Pay Transparency Report, as required by the *Pay Transparency Act*. The report highlights the City's commitment to addressing the equity and inclusion, transparency, benchmarking, and best practices.



Delivering Strategic Capital Projects –

Successfully led major procurements for several high-impact infrastructure projects, including Winskill Aquatic & Fitness Centre, Delta Secondary School Track, and 72 Avenue road improvements.

Advancing Technology and Security



PCI DSS Compliance Achieved –

Became one of a few municipalities in the province to achieve full Payment Card Industry Data Security Standard (PCI DSS) compliance, strengthening protection of resident payment information.



Cyber Security Training –

Delivered city-wide cyber security training to all staff, enhancing organizational resilience against cyber threats.



AI-Powered Service Delivery –

Delta launched an artificial intelligence (AI) assistant, Burns Bot, that successfully answered over 4,400 resident questions in its first six months.



FIRE & EMERGENCY SERVICES



WHO WE ARE

Delta Fire & Emergency Services (DF&ES) is committed to protecting life, property, and the environment through a comprehensive range of emergency response, prevention, and preparedness services. With over 200 dedicated personnel, seven fire halls, a specialized training facility, and a fleet of 19 apparatus, DF&ES delivers professional fire suppression, emergency pre-hospital care, rescue services, hazardous materials response, and public safety education across Delta.

The department is organized into five interconnected divisions:

Administration manages payroll, human resources, budgeting, and administrative support to ensure seamless departmental operations.

Operations oversees emergency response equipment and communications. Firefighters respond to structural, wildland, vehicle, and marine fires, medical emergencies, rescues, and hazardous material incidents.

Training provides annual training and an intensive eight-week, 360-hour recruit program.

Emergency Management coordinates city-wide disaster preparedness and response planning. This division organizes training exercises, supports emergency volunteers, and ensures compliance with provincial emergency management standards.

Fire Prevention enhances public safety by conducting inspections, plan reviews, fire investigations, and enforcing fire codes. This division educates the public and reduces risks through proactive fire prevention initiatives.

2024 ACHIEVEMENTS & IMPACT

Enhancing Emergency Response and Preparedness



Rapid Response Across Delta –

Responded to 8,663 incidents city-wide, with 1,248 additional apparatus movements.



Improving Community Safety –

Conducted 4,300 fire safety inspections at commercial, industrial, multi-tenant buildings, daycares, schools, and care/group homes, reinforcing Delta's commitment to fire code compliance and prevention.



Building Stronger Partnerships –

Successfully completed the fourth year of the Fire Services Agreement with Tsawwassen First Nation.



Expanding Medical Response Capacity –

Delivered nine consecutive years of Emergency Medical Responder-level care, strengthening Delta's frontline health response.

Modernizing Fleet and Operations



Investing in State-of-the-Art Equipment –

Introduced a new fire engine outfitted with cutting edge safety features and firefighting technology.



Reducing Fire Risk in Public Spaces –

Collaborated with Parks and Bylaw staff to increase patrols in high-use beach and park areas, resulting in a significant decrease in beach fires and enhanced public safety.

Investing in Resiliency and Infrastructure



Securing Major Grants for Risk Reduction –

Obtained over \$100,000 in funding for wildfire fuel mitigation and resiliency measures, plus an additional \$24,000 to support Emergency Operations Centre training through the Union of BC Municipalities.



Supporting Indigenous Engagement and Disaster Readiness –

Secured \$56,000 to support meaningful Indigenous engagement and meet new *Emergency and Disaster Management Act* requirements.



Updated Risk Planning –

Completed a new Hazard Risk Vulnerability Assessment to guide future hazard mitigation strategies, emergency response, and disaster recovery.

Engaging Youth and Strengthening Community Ties



Youth Outreach –

Engaged with Delta and Tsawwassen First Nation Youth. Hosted a successful Junior Firefighter Academy and Basketball tournament, inspiring local high school students to explore careers in fire services and emergency response.



HUMAN RESOURCES



WHO WE ARE

The Human Resources department is dedicated to fostering a positive, inclusive, and high-performing workplace that supports the success of City staff and services. The team partners with departments across the organization to provide expert guidance and deliver programs that promote employee growth, well-being, and operational excellence.

Responsible for several core corporate functions, Human Resources oversees recruitment and staffing, labour relations, collective bargaining, equity, diversity, and inclusion (EDI), employee training and development, occupational health and safety, wellness initiatives, and compensation and benefits. Through this work, the department supports a thriving workforce and contributes to Delta's continued growth as a dynamic and resilient municipality.



2024 ACHIEVEMENTS & IMPACT

Attracting and Retaining Top Talent



Strong Year for Hiring and Internal Mobility –



▶ Resulting in 211 new hires

Investing in Learning and Leadership



Workshops for Frontline Excellence and Leadership Growth –

Delivered targeted training sessions for staff, supervisors, and managers on key topics such as feedback and communication, customer service and complaint resolution, and leadership development.



Team Empowerment Through Insights Discovery –

Facilitated Insights Discovery Personal Profile sessions across multiple departments, strengthening team collaboration and communication.



Expanding Inclusive and Foundational Training –

Continued the rollout of core learning programs including Gender Diversity Basics, Workplace Violence Prevention and De-escalation, and Coaching for Exempt Leaders.



Building Mental Health Support –

Members of the Mental Health Committee completed Mental Health First Aid training, equipping them to better support colleagues and foster mental wellness across the organization.

Promoting Safety and Well-being



Excellence in Occupational Health and Safety –

Achieved a 94% score on the BC Municipal Safety Association's COR Audit, securing a 13.2% discount on the City's WorkSafeBC experience rating. During NAOSH Week, the department led initiatives focused on mindfulness, meditation, and mental health awareness.

Fostering Connection and Community



Welcome Event for New Staff –

Hosted Delta's inaugural "Welcome New Staff" event, helping new employees build connections and feel part of the organization from the start.



Summer Kick-Off Employee Appreciation –

Partnered with the City Manager to deliver the first-ever "Summer Kick-Off" event. Together, they visited Delta facilities in July to personally thank staff.



Celebrating People and Culture –

Led a city-wide staff recognition campaign to celebrate the people behind Delta's achievements. Through storytelling, peer shoutouts, and department spotlights, the campaign boosted morale and helped foster a culture of appreciation and pride in public service.

Supporting Personal and Professional Growth



Ongoing Support for Toastmasters Club –

Continued to support the City of Delta Toastmasters Club, providing staff with opportunities to develop public speaking, leadership, and communication skills.

PARKS, RECREATION & CULTURE



WHO WE ARE

The Parks, Recreation & Culture (PR&C) department is at the heart of an active, connected, and thriving Delta. Dedicated to providing inclusive and accessible recreational, cultural, and educational opportunities, the department continuously adapts to meet the evolving needs of the community. Committed to environmental stewardship, fiscal responsibility, and setting a standard for excellence in service delivery, PR&C strives to provide the community with exciting and healthy programs and facilities.

Managing over 500,000 square feet of recreation facility space and overseeing 618 hectares of parkland, the department is supported by staff who deliver essential programs and services. By aligning its priorities with Delta's overarching goals, PR&C remains focused on creating a vibrant and healthy community.

2024 ACHIEVEMENTS & IMPACT

Building for the Future



Ladner Waterfront Revitalization

Completed concept design, paving the way for a \$4.5 million investment to enhance Ladner Village.



Expanding Sports Infrastructure

Finalized a 2,029 m² land exchange with the Delta School District, making way for the construction of a second synthetic turf field at Mackie Park.



Enhancing Recreation Centres

Addressed capacity challenges at North Delta Recreation and Sungod Recreation Centres, leading to a 30% increase in North Delta monthly fitness participation with upgraded equipment and layouts.

Investing in our Community



Free Access for Delta Youth and Kids

Received Council approval to introduce a Youth and Kids Pass (YAK pass) providing free drop-in access to Delta PR&C facilities and activities for all Delta residents 18 years of age and under.



Partnership with the Delta School District

Developed dedicated youth and adaptive programming spaces at North Delta Recreation Centre, with the support of a new coordinator.



Advancing Accessibility and Inclusion

Secured a \$90,000 Rick Hansen Foundation grant to improve accessibility at three recreation facilities.

Expanding Experiences



Welcomed 934,026 patrons to recreation centres to participate in drop-in skating, swimming, and fitness, generating \$2.6 million in revenue.



Hosted over 150 community and special events with more than 30,000 participants, strengthening connections and fun across Delta.



Activated public spaces through interactive Street FUN-iture Pop-Up public spaces, including two outdoor pianos, a pop-up disc golf course, and reactivation of Bridge Street activities.

Strengthening Governance and Policy



Introduced key policies to better manage public and private use of City lands, including:

- Animals in Facilities
- Street Performers
- Fixed Park Sport Asset Amenities



PROPERTY USE & COMPLIANCE



WHO WE ARE

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

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.

2024 ACHIEVEMENTS & IMPACT

Expanding Services to Meet Community Needs



Expanded Community Support –

Increased Bylaw Inspector hours to provide more support and improve response times to growing community needs.



Responsive Service Delivery –

Parking violation investigations:  1,704

Animal control investigations:  1,054

Unsightly properties:  941

Business licence investigations:  638

Zoning concerns:  575

Noise concerns:  426

Other enquiries/complaints:  1,405

 4% increase from 2023

Improving Equity and Organizational Strength



Support for Low-Income Residents –

Partnered with veterinary clinics to offer low-cost spay/neuter and end of life care.



Enhanced Department Structure –

Reorganized Property Use & Compliance to support career progression and succession planning—ensuring long-term stability and continued excellence in service delivery.

Promoting Sustainability and Compliance



Water Conservation Success –

Led a lawn sprinkling education campaign that reduced watering complaints by 72% compared to the previous year.



Business Licensing – Processed 7,446 business licences, supporting economic activity and regulatory compliance across Delta.

Supporting Animal Welfare and Public Education



Animal Welfare and Adoption –

- 110 animals adopted into loving homes.
- 79 stray animals reunited with their lost family members.
- 77 wild animals and birds transferred to wildlife rehabilitation facilities.
- Held a free Pet Microchip Clinic event for Delta pet owners.



Community Engagement –

Hosted the 13th annual DCAS Animal Expo, welcoming over 2,000 visitors, 45 vendors, interactive games, food trucks, and presentations from Delta Police and local animal businesses.

- Ran a successful Christmas Wishlist social media campaign, resulting in several generous community donations for shelter animals.
- Hosted the Paint with Our Shelter Cats event, bringing the community together through art while supporting DCAS programs.

COMMUNICATIONS & ENGAGEMENT



WHO WE ARE

The Communications & Engagement department connects the City of Delta with residents, businesses, and stakeholders by delivering clear, timely, and engaging information while fostering meaningful community involvement.

In 2024, the department expanded to formally integrate public engagement, reflecting the city's commitment to transparency, accessibility, and two-way communication. Through digital innovation, strategic outreach, and meaningful public participation, Delta's communication and engagement efforts are more inclusive and impactful than ever before.

Communications: Responsible for delivering timely, accurate, and engaging information through the City's official channels, including Delta.ca, Let's Talk Delta, social media, and traditional media. Communications also supports City departments in creating informative and accessible content to keep the public up to date on City initiatives, programs, and services.

Engagement: Works directly with City departments to foster meaningful public participation in major projects and decision-making processes. The engagement team develops and facilitates in-person events, digital consultations, and outreach initiatives to ensure the community's voice is heard and considered in shaping Delta's policies and priorities.

2024 ACHIEVEMENTS & IMPACT

Strengthening Connections & Accessibility



Expanded Delta's digital reach, increasing audiences by 15% across all social media platforms—an 81.7% year-over-year increase.



Enhanced delta.ca, with 2.7 million visits in 2024, making City information more accessible.



Issued over 110,000 public notifications, including news releases, advertisements, and mailouts, keeping residents informed about City projects, initiatives, and decisions.

Expanding Community Engagement



111,259 residents engaged through the city's online platform Let's Talk Delta (letstalk.delta.ca)—our largest participation to date.

Improving Internal Communications



Expanded staff newsletters and internal engagement tools to enhance workplace communication.



5.8M social media digital impressions (+81.7% in number of users reached from 2023)



111,000+ residents engaged on Let's Talk Delta



98 live public engagement events hosted

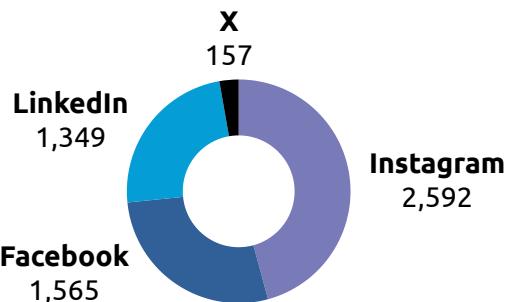


32 videos produced for City initiatives

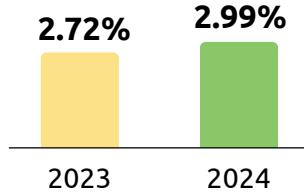


15,600+ photos edited for campaigns

Follower growth by account:



Engagement rate:



CORPORATE SERVICES



WHO WE ARE

Corporate Services play a vital role in advancing the City's strategic priorities and delivering core services that contribute to a connected, inclusive, and sustainable community. The department is comprised of five interconnected divisions:

Climate Action and Environment manages environmental policy, ecological restoration initiatives, bylaw and policy development, and coordinates community stewardship events. This division leads Delta's corporate and community climate strategies, addressing both mitigation and adaptation through innovative programs and public education.

Corporate Policy oversees corporate initiatives and intergovernmental projects and programs. This division coordinates business planning, services, bylaw development, and organizing municipal representation and policy briefings for the Union of BC Municipalities and the Federation of Canadian Municipalities. Corporate Policy also collaborates with Tsawwassen First Nation and Federal and Provincial Ministers, and is responsible for tourism services and local business associations in Delta.

Lands Management oversees the City's real estate portfolio, offering strategic guidance on land acquisitions, dispositions, and rights-of-way. This division supports long-term planning for parkland expansion and infrastructure projects.

Legal Services provides legal advice and manages claims, risk, and Delta's insurance portfolio through coordination with external counsel. The division ensures sound legal guidance for Council, the City Manager, and City departments.

Social Planning is responsible for implementing Delta's Social Action Plan through targeted initiatives related to housing, seniors, youth, and health. This division works in collaboration with community partners and provincial agencies to deliver inclusive, community-driven projects and programs.

2024 ACHIEVEMENTS & IMPACT

Supporting a Connected and Inclusive Community



Continued growth of the Barnside Harvest Festival, now the largest event in Delta's history, drawing more than 30,000 attendees—a 30% increase over 2023.



Launched the Mobile Food and Beverage Vendor (Food Truck) Pilot Program, creating new opportunities for local entrepreneurs and enlivening public spaces.



Coordinated free community watch parties at North Delta's Social Heart Plaza for every Vancouver Canucks playoffs game, welcoming more than 13,000 attendees and fostering civic pride and togetherness.



Implemented Delta's Equity, Diversity, and Inclusion workplan, taking tangible steps to build a more equitable and representative organization.



Strengthened connections with Tsawwassen First Nation and Musqueam Indian Band through meaningful collaboration, including initiating a Welcome Pole project at City Hall.

Driving Strategic Planning and Economic Development



Coordinated revitalization efforts in Ladner Village, including the development of a Request for Expressions of Interest for a new tourism accommodation—supporting future growth and economic vibrancy.

Advancing Environmental and Climate Leadership



Worked with BC Hydro to install 18 fast electric vehicle charging stations at Sungod Recreation Centre and Delta Sport Development Centre—expanding access to clean infrastructure.



Completed feasibility studies on five recreation centres to identify opportunities to reduce greenhouse gas emissions, supporting Delta's Climate Action Strategy.



Restored salmon habitat in Cougar Creek, resulting in salmon returning to the area for the first time in living memory—a milestone in local ecological recovery.



Completed wildfire risk reduction work on 5.2 hectares in Watershed Park through strategic fuel management treatments.



OFFICE OF THE CITY CLERK



WHO WE ARE

The Office of the City Clerk is the cornerstone of Delta's legislative operations, ensuring transparent governance and providing critical support to Council, City staff, and the public. As the secretariat for Council and its appointed bodies, the Office manages all aspects of Council and Committee meetings, legislative services, records management, information requests, and elections.

Guided by the principles of integrity, efficiency, and accessibility, the Office ensures that Delta operates in compliance with the *Community Charter*, *Local Government Act*, and the *Freedom of Information and Protection of Privacy Act* (FOIPPA). As the custodian of the City's corporate seal, the City Clerk is authorized to execute legal documents, administer oaths and affirmations, and independently serve as Chief Election Officer for all municipal elections and referenda.

2024 ACHIEVEMENTS & IMPACT

Modernizing Governance for Transparency and Access



Streamlined Public Access to Fees and Charges – Developed and supported the adoption of the Delta Consolidated Fees and Charges Bylaw, incorporating fees and charges from ten bylaws into a single, accessible document.



Strengthened Privacy and Information Governance – Introduced Delta's first Freedom of Information and Protection of Privacy Bylaw, formalizing best practices and implementing a nominal application fee in alignment with recent FOIPPA amendments.



Democratic Engagement through Land Exchange Approval – Successfully conducted an Alternate Approval Process to obtain elector consent for the Mackie and Hellings Park land exchange with the Delta School District.

Delivering Transparent, Accessible Governance



Supported the Work of Council and Advisory Bodies –

Regular Council meetings: 22

Closed Council meetings: 16

Special Council meetings: 2

Committee of the Whole meetings: 2

Public Hearings: 5

Advisory Committee meetings: 21



Enabled Informed Decision Making – Processed 451 staff reports and memorandums to Council and finalized 138 bylaws that support City operations and policies.

Investing in Organizational Capacity and Efficiency



Expanded Leadership in Privacy and Records Management – Created and staffed a new Manager of Records, Information and Privacy role, supporting enhanced oversight of data governance and regulatory compliance.



Modernized Records Management Systems – Streamlined the records management process by updating access permissions and centralizing how boxes are sent and retrieved from offsite storage.

Championing Information Access and Public Engagement



Responded to Increasing Demand for Public Information – Completed 147 Freedom of Information and Protection of Privacy requests, resulting in the release of 2,476 pages of records.



Facilitated Efficient Communication – Managed over 2,500 pieces of external correspondence and coordinated 58 newspaper advertisements across departments, supporting public outreach and legislative notice requirements.

DELTA POLICE



WHO WE ARE

Founded in 1888, the Delta Police Department (DPD) is one of British Columbia's first municipal police agencies. As Delta has grown, both in population and as a community, the DPD has remained committed to its core philosophy of No Call Too Small. This guiding principle highlights a responsive, evidence-based, and service-oriented approach to policing, ensuring that every concern, no matter how minor, is addressed with care and professionalism.

Operating with approximately 200 police officers and 80 civilian staff, the DPD continues to play an important role in keeping Delta one of the safest communities in British Columbia. The department operates under the direction of the Delta Police Board and in alignment with the *Police Act*, which mandates that municipal police departments:

- Enforce, in the municipality, municipal bylaws, the criminal law and the laws of British Columbia
- Generally maintain law and order in the municipality
- And prevent crime.

2024 ACHIEVEMENTS & IMPACT



Maintained one of the lowest Crime Severity Index (CSI) scores in Canada at 63.9, well-below provincial and national averages.



Responded to nearly 25,000 calls for service, demonstrating commitment to community safety and well-being.



Led a successful undercover investigation resulting in second-degree murder charges.



Disrupted a major drug trafficking operation, resulting in 30 charges against two suspects and the seizure of illegal drugs, firearms, and cash.



Recognized as one of BC's Top Employers for the seventh consecutive year, highlighting the department's commitment to excellence, innovation, and team well-being.



Achieved an 8.5% reduction in crimes against persons and a 9.3% reduction in property crimes compared to 2023.



Continued implementation of the Body Worn Cameras program, reinforcing transparency and trust.



Maintained exceptionally low rates of complaints related to alleged excessive use of force and bias, well below the 1% benchmark.



Submitted 700+ reports to Crown Counsel for numerous Criminal Code charges.



Removed 639+ impaired drivers from Delta's roads, contributing to safer streets and saving lives.



2024 AUDITED CONSOLIDATED FINANCIAL STATEMENTS

MANAGEMENT'S REPORT

Management's Responsibility for the Consolidated Financial Statements

To the Members of Council and Residents of the City of Delta,

I am pleased to present the Consolidated Financial Statements for the City of Delta for the fiscal year ended December 31, 2024. These statements have been prepared in accordance with Canadian public sector accounting standards (PSAS) using standards established by the Canadian Public Sector Accounting Standards Board (PSAB) and reflect the City's ongoing commitment to transparency, accountability, and sound financial stewardship.

Management assumes full responsibility for the integrity and objectivity of the information presented in these financial statements, including the accompanying notes and schedules. We have designed and maintained a robust system of internal controls to ensure the reliability of financial reporting, safeguard municipal assets, and facilitate effective financial management. These measures provide reasonable assurance that transactions are appropriately authorized, assets are protected, and financial records are accurate.

City Council provides oversight, ensuring that management upholds its responsibility for financial reporting and governance. Their strategic guidance reinforces the City's commitment to fiscal prudence, long-term sustainability, and the responsible use of public funds.

The independent auditors, PricewaterhouseCoopers LLP, have conducted a thorough examination of the City's financial statements in accordance with Canadian auditing standards. Their accompanying Independent Auditor's Report outlines their audit scope, findings, and opinion on the financial statements. The auditors have been granted full and unrestricted access to financial management to facilitate a comprehensive and objective review.

The City of Delta takes great pride in its strong financial position, prudent fiscal management, and commitment to service excellence. These financial statements reflect our dedication to responsible governance and our efforts to maintain a resilient and thriving community. As we pursue recognition for our financial reporting excellence, we remain steadfast in our mission to serve our residents with transparency and integrity.

Respectfully submitted,



Navin Chand, CPA, CMA
General Manager, Finance



Independent auditor's report

To the Mayor and Council of City of Delta

Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of City of Delta and its subsidiary (together, the City) as at December 31, 2024 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, 2024;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of net financial assets for the year then ended;
- the consolidated statement of cashflows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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

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

Independence

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



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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the City as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes 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 5, 2025

Consolidated Statement of Financial Position

As at December 31, 2024 with comparative figures for 2023

As at December 31	2024	2023
Financial Assets		
Cash and cash equivalents (note 2)	\$ 137,264,376	\$ 172,439,168
Restricted cash (note 3)	43,872,017	37,781,835
Accounts receivable (note 4)	38,629,382	30,635,371
Portfolio investments (note 5)	186,969,126	138,715,598
	406,734,901	379,571,972
Liabilities		
Accounts payable (note 6)	29,333,080	29,547,531
Other liabilities (note 7)	17,309,181	16,032,105
Accrued employee future benefits (note 8)	9,495,100	9,769,700
Deferred revenues (note 9)	32,307,351	24,134,717
Restricted revenues (note 10)	51,846,311	47,397,110
Refundable performance deposits (note 11)	43,872,017	37,781,835
	184,163,040	164,662,998
Net Financial Assets	222,571,861	214,908,974
Non Financial Assets		
Tangible capital assets (note 14)	1,041,321,118	1,012,806,991
Inventories	1,011,744	1,028,710
Prepays	1,514,545	1,300,392
Other assets (note 12)	1,607,397	1,326,507
Accumulated Surplus (note 15)	\$ 1,268,026,665	\$ 1,231,371,574
Commitments and contingencies (note 16)		



Navin Chand, General Manager, Finance

Consolidated Statement of Operations

Year ended December 31, 2024 with comparative figures for 2023

For the years ended December 31	2024 Budget	2024	2023
Revenues			
Taxation and grants in lieu (note 13)	\$ 197,252,500	\$ 198,399,420	\$ 182,971,054
Government transfers (schedule 1 and note 20)	9,972,000	6,249,999	20,939,754
Sale of services (schedule 2)	89,560,500	92,928,351	84,845,399
Licenses, permits, fees and penalties (schedule 3)	9,547,500	11,911,770	11,194,021
Contributions (schedule 4)	1,970,500	6,293,043	6,466,379
Investment income	11,373,500	16,449,681	14,692,087
Development cost charges (note 10)	8,145,500	1,428,500	1,110,500
Landfill royalties	3,730,000	4,951,465	4,443,283
Contributed tangible capital assets (note 14)	3,291,000	5,086,000	4,438,593
Other (schedule 5)	5,496,000	3,354,611	8,222,309
Gain on disposal of tangible capital assets	-	3,172,546	-
	340,339,000	350,225,386	339,323,379
Expenses			
General government	46,155,500	39,811,338	32,365,393
Library services	4,492,000	4,491,599	4,214,807
Fire services	42,226,500	43,250,582	41,353,317
Police services	58,361,500	59,439,210	55,476,806
Other protective services	3,772,500	3,784,529	3,547,392
Water services	33,660,000	30,812,808	30,773,389
Sewer services	20,245,000	20,029,886	19,402,699
Engineering	13,655,000	13,673,906	13,144,631
Drainage	9,477,000	9,756,341	8,707,012
Road and traffic safety	22,328,500	22,692,712	21,347,626
Environmental health	1,254,500	1,110,189	876,061
Solid waste	9,607,000	8,741,652	8,177,592
Community planning and development	9,211,500	8,143,054	7,600,775
Parks, recreation and culture	45,145,500	47,832,489	42,745,888
Loss on disposal of tangible capital assets	-	-	828,240
	319,592,000	313,570,295	290,561,628
Annual Surplus	20,747,000	36,655,091	48,761,751
Accumulated Surplus, beginning of year	1,231,371,574	1,231,371,574	1,182,609,823
Accumulated Surplus, end of year	\$ 1,252,118,574	\$ 1,268,026,665	\$ 1,231,371,574

Consolidated Statement of Net Financial Assets

Year ended December 31, 2024 with comparative figures for 2023

For the years ended December 31	2024 Budget	2024	2023
Annual Surplus	\$ 20,747,000	\$ 36,655,091	\$ 48,761,751
Amortization of tangible capital assets (note 14)	29,000,000	32,072,374	30,319,288
Acquisition of contributed tangible capital assets (note 14)	(3,291,000)	(5,086,000)	(4,438,593)
Acquisition of tangible capital assets	(147,641,500)	(56,931,301)	(48,568,928)
(Gain) loss on disposal of tangible capital assets	-	(3,172,546)	828,240
Proceeds from disposal of tangible capital assets	-	4,603,346	550,321
Changes in inventories	-	16,965	10,467
Changes in prepaid	-	(214,152)	(25,460)
Changes in other assets	-	(280,890)	(69,601)
Increase (Decrease) in Net Financial Assets	(101,185,500)	7,662,887	27,367,485
Net Financial Assets, beginning of year	214,908,974	214,908,974	187,541,489
Net Financial Assets, end of year	\$ 113,723,474	\$ 222,571,861	\$ 214,908,974

Consolidated Statement of Cashflows

Year ended December 31, 2024 with comparative figures for 2023

For the years ended December 31 Cash provided by (used in):	2024	2023
Operating Transactions		
Annual Surplus	\$ 36,655,091	\$ 48,761,751
Non-cash charges to operations		
Amortization of tangible capital assets (note 14)	32,072,374	30,319,288
Contribution of tangible capital assets (note 14)	(5,086,000)	(4,438,593)
(Gain) loss on disposal of tangible capital assets	(3,172,546)	828,240
	23,813,828	26,708,935
Changes in non-cash working capital		
Accounts receivable	(7,994,010)	116,100
Accounts payable	(214,451)	1,064,670
Other liabilities	1,277,076	(55,581)
Accrued employee future benefits	(274,600)	195,900
Prepays, inventories and other assets	(478,077)	(84,594)
Restricted revenues	-	(1,840,725)
Restricted cash and cash equivalents	(6,090,182)	(3,518,114)
Refundable performance deposits	6,090,182	3,518,114
Deferred development cost charges used	(1,428,500)	(1,110,500)
Deferred revenues	8,172,633	2,896,739
	(939,929)	1,182,009
Net change in cash from operating transactions	59,528,990	76,652,695
Capital Transactions		
Acquisition of tangible capital assets	(56,931,301)	(48,568,928)
Proceeds from disposal of tangible capital assets	4,603,346	550,321
Cash used in capital transactions	(52,327,955)	(48,018,607)
Investing Transactions		
Proceeds from sale of portfolio investments	78,052,328	199,474,324
Purchase of portfolio investments	(126,305,856)	(119,171,945)
Cash provided (used) in investing transactions	(48,253,528)	80,302,379
Financing Transactions		
Deferred development cost charges interest earned	2,421,801	2,041,024
Deferred development cost charges collected	3,455,900	1,828,275
Cash provided by financing transactions	5,877,701	3,869,299
Increase (Decrease) in Cash and Cash Equivalents	(35,174,792)	112,805,766
Cash and Cash Equivalents, beginning of year	172,439,168	59,633,402
Cash and Cash Equivalents, end of year	\$ 137,264,376	\$ 172,439,168

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

1. Significant Accounting Policies

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

a) Basis of Consolidation

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

b) Basis of Accounting

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

c) Government Transfers

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

d) Cash and Cash Equivalents

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

e) Portfolio Investments

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

The City has investments in guarantee investment certificates "GIC's", term deposits and bonds that have a maturity of greater than three months at the time of acquisition. GIC's, term deposits, bonds and other investments not quoted in an active market are reported at cost or amortized cost. Detailed information regarding portfolio investments is disclosed in Note 5.

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

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the consolidated statement of operations.

f) Accounts Receivable

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

g) Development Cost Charges

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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
Leasehold Improvements	10 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.

Property tax billings are prepared by the City based on assessment rolls issued by the British Columbia Assessment Authority ("BCAA"). Tax rates are established annually by City Council, incorporating amounts to be raised for local services and amounts the City is required to collect on behalf of other governments and other entities. Taxation revenue is recorded at the time tax billings are issued. Amounts collected on behalf of the Province of British Columbia and other taxing authorities are recorded in the City's consolidated financial statements on a net basis. The City is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied

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

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

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

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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, 2024.

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 2024 - 2028 Financial Plan Bylaw No. 8357, 2023 adopted December 11, 2023. 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)

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

Year ended December 31, 2024 with comparative figures for 2023

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 - Interest rate risk is the risk on investment income, as fluctuations in market rates may impact the returns of interest-bearing financial instruments.

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, 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) Reclassification of Prepaid Tax and Utility Installments

In the current year, prepaid tax installments previously reported under Other Liabilities have been reclassified to Deferred Revenue to better reflect their nature in accordance with Public Sector Accounting Standard PS 3400 – Revenue. The comparative figures for the prior year have been adjusted to reflect this reclassification. There is no impact on the annual surplus or accumulated surplus as a result of this change.

v) New Accounting Standards

Effective January 1, 2024, the City adopted PS 3400 - Revenue, PSG-8 - Purchased Intangibles and PS 3160 - Public private partnerships. The adoption of these standards did not have a material impact to the City's financial statements.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

2. Cash and Cash Equivalents

	<u>2024</u>	<u>2023</u>
Credit Union business accounts (effective interest rate 3.78% to 5.53%)	\$ 58,855,896	\$ 80,967,005
High interest savings accounts (effective interest rate 3.80% to 5.70%)	77,154,659	33,349,674
Chartered banks and credit union term deposits	-	56,646,648
US dollar account	1,253,821	1,475,841
	\$ 137,264,376	\$ 172,439,168

The accounts are interest bearing and prior year term deposits matured within 90 days of purchase.

3. Restricted Cash

	<u>2024</u>	<u>2023</u>
High interest savings accounts (effective interest rate 3.80% to 5.70%)	\$ 43,872,017	\$ 37,781,835

Restricted cash comprises of chartered bank high interest savings accounts and is held in accordance with third party development and other agreements. The cash is not available for general use.

4. Accounts Receivable

	<u>2024</u>	<u>2023</u>
Taxes	\$ 8,789,497	\$ 5,796,523
Utilities	9,651,476	8,056,763
Local improvements (interest bearing prime + 1%; repayment term - 15 years)	172,119	193,207
Trade	20,871,123	17,152,479
	39,484,215	31,198,972
Less: allowance for doubtful accounts	(854,833)	(563,601)
	\$ 38,629,382	\$ 30,635,371

5. Portfolio Investments

Portfolio Investments as at December 31 comprise:

	<u>2024</u>	<u>2023</u>
Chartered banks bonds (effective interest rate 1.53% to 6.09%, maturing 2025 to 2029)	\$ 161,904,573	\$ 113,785,764
Provincial government bonds (effective interest rate 2.15% to 4.54%, maturing 2025 to 2032)	11,379,921	11,596,330
Credit unions term deposits (effective interest rate 3.93% to 5.75%, maturing 2025 to 2026)	13,684,632	13,333,504
	\$ 186,969,126	\$ 138,715,598

Portfolio investments include the above investments maturing more than 90 days after purchase. The effective interest rates range from 1.53% to 6.09% (2023 - 1.26% to 6.21%). In 2024, the average rate of return was 4.9% (2023 - 4.5%). The maturity dates of the investments range from January 2025 to December 2032.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

6. Accounts Payable

	<u>2024</u>	<u>2023</u>
Trade	\$ 22,689,232	\$ 24,072,761
Holdback	2,125,694	1,689,360
Other government	4,518,154	3,785,410
	\$ 29,333,080	\$ 29,547,531

7. Other Liabilities

	<u>2024</u>	<u>2023</u>
Wages and benefits	\$ 4,023,737	\$ 2,380,809
Accrued benefits	9,176,386	9,708,676
Legal liabilities	602,000	602,000
Other	480,860	409,164
Asset Retirement Obligation	3,027,921	2,933,179
Due (from) to cemeteries	(1,723)	(1,723)
	\$ 17,309,181	\$ 16,032,105

8. Employee Benefit Plans

	<u>2024</u>	<u>2023</u>
Accrued benefit liability, beginning of year	\$ 9,769,700	\$ 9,573,800
Service cost	987,600	945,100
Interest cost	435,700	439,400
Benefit payments	(1,744,000)	(1,234,700)
Amortization of actuarial loss	46,100	46,100
Accrued benefit liability, end of year	\$ 9,495,100	\$ 9,769,700
Unamortized net actuarial loss	192,400	290,300
Accrued benefit obligation, end of year	\$ 9,687,500	\$ 10,060,000

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

	<u>2024</u>	<u>2023</u>
Discount rates	4.2%	4.5%
Expected compensation increases	3% - 3.5%	3% - 4%
Estimated average remaining service life of employees	12	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, 2024. The next valuation will be performed as at December 31, 2026.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

9. Deferred Revenues

	<u>2024</u>	<u>2023</u>
Local improvements	\$ 172,119	\$ 193,207
Translink	6,033,234	4,660,134
Housing Accelerator Fund Grant	3,553,492	-
Prepaid recreational fees	1,601,200	1,429,242
Prepaid business licenses	879,150	991,041
Prepaid utilities	1,398,499	1,245,447
Prepaid taxes	13,683,165	12,328,543
Deferred development fees	2,826,663	652,027
Other	2,159,829	2,635,076
	\$ 32,307,351	\$ 24,134,717

Deferred revenue represents funds that are: 1) are collected but not earned as of December 31, 2024. 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>2024</u>	<u>2023</u>
Deferred development cost charges "DCC"	\$ 51,846,311	\$ 47,397,110
DCC's for capital costs related to:		
Drainage	\$ 5,845,782	\$ 5,080,721
Roads	20,798,392	19,421,774
Open Space	16,742,140	14,420,182
Water	4,221,609	4,391,399
Sewer	4,238,388	4,083,034
	51,846,311	47,397,110
Deferred DCC's, beginning of the year	\$ 47,397,110	\$ 44,638,311
Transfers to revenue	(1,428,500)	(1,110,500)
DCC's levied for the year	3,455,900	1,828,275
Interest allocated	2,421,801	2,041,024
Deferred DCC's, end of the year	\$ 51,846,311	\$ 47,397,110

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 restricted revenues. When the related expenditures are incurred, the DCC's are then recognized as revenue.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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>2024</u>	<u>2023</u>
Land held for resale (tax sale)	\$ 15,986	\$ 16,374
Ladner Harbour Infrastructure	1,591,411	1,310,133
	\$ 1,607,397	\$ 1,326,507

13. Taxation Revenue

	<u>2024</u>	<u>2023</u>
General taxation	\$ 184,361,577	\$ 170,677,030
Tsawwassen Business Improvement Association	146,376	150,363
Drainage and irrigation levy	5,855,733	5,613,575
Other government payments in lieu	648,931	591,076
Special assessments	36,959	36,320
TFN Services Levy	352,485	351,558
Utility companies payment in lieu	3,738,862	2,398,905
Utility companies special assessments	2,326,959	2,300,438
Vancouver Ports Authority	931,538	851,789
Collections for other taxing authorities	152,931,591	135,111,377
Subtotal	351,331,011	318,082,431
Transfer to:		
Province of BC - school taxes	(115,049,263)	(104,128,623)
Greater Vancouver Regional District	(5,759,441)	(4,920,147)
Municipal Finance Authority	(20,835)	(19,350)
BC Assessment Authority	(3,824,840)	(3,541,760)
Greater Vancouver Transportation Authority	(28,277,212)	(22,501,498)
Total collections for other taxing authorities	(152,931,591)	(135,111,378)
General taxation and other levies	\$ 198,399,420	\$ 182,971,054

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

14. Tangible Capital Assets

	Balance Dec 31, 2023	Additions	Disposals/ Transfers	Balance Dec 31, 2024
Cost				
Buildings	\$ 184,272,006	\$12,561,135	\$ -	\$ 196,833,141
Drainage infrastructure	278,379,823	529,384	-	278,909,207
Land	238,821,432	13,869,720	554,535	252,136,617
Land improvements	37,721,143	696,401	19,429	38,398,115
Leased assets	6,722,525	1,335,676	-	8,058,201
Machinery and equipment	13,603,702	2,856,650	352,897	16,107,455
Pooled assets	56,694,800	4,158,105	1,897,763	58,955,142
Roads infrastructure	378,929,165	3,631,044	-	382,560,209
Sewer mains	145,086,698	7,899,227	40,012	152,945,913
Vehicles	33,768,025	4,636,924	949,568	37,455,381
Waterworks	165,187,628	3,241,384	160,609	168,268,403
Work in progress	20,785,842	6,601,651	658,698	26,728,795
Total Cost	\$ 1,559,972,789	\$ 62,017,301	\$ 4,633,511	\$ 1,617,356,579
Accumulated Amortization				
Buildings	\$ 72,717,308	\$ 6,270,542	\$ -	\$ 78,987,850
Drainage infrastructure	98,292,812	3,678,848	-	101,971,660
Land improvements	16,073,078	1,457,399	19,429	17,511,048
Leased assets	939,953	459,287	-	1,399,240
Machinery and equipment	8,542,935	937,282	237,092	9,243,125
Pooled assets	21,600,941	4,270,789	1,897,763	23,973,967
Roads infrastructure	196,259,615	8,165,928	-	204,425,543
Sewer mains	57,471,022	2,024,429	36,181	59,459,270
Vehicles	20,964,207	2,536,409	885,045	22,615,571
Waterworks	54,303,927	2,271,461	127,201	56,448,187
Total Accumulated Amortization	\$ 547,165,798	\$ 32,072,374	\$ 3,202,711	\$ 576,035,461
Net Book Value				
Buildings	\$ 111,554,698	\$ 6,290,593	\$ -	\$ 117,845,291
Drainage infrastructure	180,087,011	(3,149,464)	-	176,937,547
Land	238,821,432	13,869,720	554,535	252,136,617
Land improvements	21,648,065	(760,998)	-	20,887,067
Leased assets	5,782,572	876,389	-	6,658,961
Machinery and equipment	5,060,767	1,919,368	115,805	6,864,330
Pooled assets	35,093,859	(112,684)	-	34,981,175
Roads infrastructure	182,669,550	(4,534,884)	-	178,134,666
Sewer mains	87,615,676	5,874,798	3,831	93,486,643
Vehicles	12,803,818	2,100,515	64,523	14,839,810
Waterworks	110,883,701	969,923	33,408	111,820,216
Work in progress	20,785,842	6,601,651	658,698	26,728,795
Total Net Book Value	\$ 1,012,806,991	\$ 29,944,927	\$ 1,430,800	\$ 1,041,321,118

a) Assets under construction (Work in Progress) having a value of \$26,728,795 (2023 -\$20,785,842) 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, 2024 with comparative figures for 2023

14. Tangible Capital Assets (continued):

The value of the Contributed Assets received is as follows:

	<u>2024</u>	<u>2023</u>
	\$	\$
Buildings	\$ 670,000	-
Land	3,986,000	522,505
Pooled assets	-	111,995
Drainage	430,000	260,635
Roads	-	1,406,270
Water	-	1,377,498
Sewer	-	759,690
	\$ 5,086,000	\$ 4,438,593

15. Accumulated Surplus

	<u>2024</u>	<u>2023</u>
	\$	\$
Equity in Tangible Capital Assets	\$ 1,041,321,118	\$ 1,012,806,991
General	34,717,883	33,461,837
Water	15,666,466	13,605,846
Sewer	8,842,418	8,220,394
Solid waste	7,613,791	6,767,172
Total Unappropriated Surplus	66,840,558	62,055,249
Capital projects	4,732,754	4,707,936
Community Amenity	1,552,512	438,992
Equipment replacement	15,179,275	15,739,980
Growing Communities Fund	10,212,855	15,910,100
Ladner parking	472,808	450,723
Operating	473,171	341,069
Parks and public lands	8,367,827	7,449,084
Tax sale	161,882	154,320
Total Statutory Reserves	41,153,084	45,192,204
Casino	3,739,482	2,387,297
Designated capital (work in progress)	64,421,285	55,822,938
Development	3,617,643	3,612,643
Drainage and irrigation	3,068,088	3,732,953
Emergency	1,000,000	1,000,000
Environment	4,450,449	4,107,116
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	2,672,377	2,499,344
Other	3,555,626	7,045,632
Recreation	6,014,093	4,220,332
Recycling and solid waste	716,220	716,220
Road restoration	6,680,021	7,034,398
Sewer	7,034,368	7,812,341
Water	7,594,145	7,177,808
Total Non-Statutory Reserves	118,711,905	111,317,130
Total Reserves (Schedule 7)	159,864,989	156,509,334
Total Accumulated Surplus	\$ 1,268,026,665	\$ 1,231,371,574

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. 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 \$14,264,055 (2023-\$13,581,455) for employer contributions while employees contributed \$11,955,606 (2023-\$11,363,026) to the plan in fiscal year 2024. 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.

d) Developer-Assumed Infrastructure Obligations

The City has agreements with the Ministry of Transportation and a Developer for infrastructure related to the Parkwood Development Site. The City secured permits and agreements for certain provincial and municipal works but assigned these obligations to the Developer. The Developer is responsible for permitting, design, construction, and financing.

A Warranty and Indemnity Agreement establishes warranties and indemnities among the City, the Developer, and the Ministry. The City's financial obligations are limited, but non-performance by the Developer could have financial and operational impacts.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

17. Basis of Segmented Reporting

The City of Delta adheres to the Public Sector Accounting Board's recommendation for segmented financial reporting. Municipal services are categorized by function based on shared service objectives. Revenues directly related to each function are allocated accordingly, while expenditures include internal equipment charges based on departmental usage.

City services are provided by various departments, each playing a vital role in maintaining a well-functioning, sustainable, and livable community. These departments are outlined as follows:

General Government

General Government encompasses the Clerk's Office, City Manager's Office, Human Resources, Corporate Services, Legal Services, and other legislative functions. These departments oversee the development and implementation of bylaws, administrative policies, and corporate initiatives. The fiscal division manages library services, and other citywide corporate services. The Finance Department oversees the City's financial integrity by managing taxation, asset administration, procurement, audit services, and financial planning. It also supports the City's information technology infrastructure.

Police Services

The Police Department is dedicated to public safety through crime prevention, law enforcement, emergency response, and community outreach, ensuring the protection of lives and property.

Fire and Emergency Services

The Fire Department provides fire suppression, rescue operations, emergency preparedness, and fire prevention programs. It also delivers community education to enhance public safety awareness.

Property Use and Compliance

This division is responsible for bylaw enforcement and animal control, ensuring compliance with municipal regulations and community safety standards.

Engineering, Roads and Drainage

This department manages the City's infrastructure, including roads, bridges, transportation networks, drainage systems, street lighting, parking facilities, snow removal, fleet maintenance, and traffic services.

Community Planning and Development

The Community Planning Department facilitates sustainable urban development through city planning and community growth initiatives. It ensures adherence to building codes and zoning regulations while overseeing development approvals and permit processing.

Parks, Recreation, and Culture

This department enriches community life by providing recreational, leisure, and cultural programs. It fosters neighborhood development, promotes health and wellness, and facilitates community engagement through partnerships and educational initiatives.

Solid Waste Management and Environmental Health

The Environmental Health division safeguards the City's natural environment through education, enforcement, bylaw development, and incident response. Solid Waste Management oversees garbage collection, recycling programs, and waste reduction initiatives.

Water and Sewer Utilities

The Water Utility ensures the safe and reliable distribution of drinking water, while the Sewer Utility manages the collection, treatment, and transportation of wastewater to regional facilities, supporting public health and environmental sustainability.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

18. Segmented Information

	General Government	Community Planning and Development	Environmental Health	Fire	Police	Property Use and Compliance
Taxation and grants in lieu	\$ 198,362,461	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers	526,845	140,096	110,798	88,137	1,885,061	-
Sale of services	1,621,836	78,232	4,129	843,474	7,823,170	33,701
Licenses, permits, fees and penalties	2,806,101	5,430,754	1,550	7,500	528,562	2,455,785
Contributions	6,016,845	-	-	3,322	46,525	93,765
Investment income	16,393,418	-	-	-	-	-
Development cost charges	-	-	-	-	-	-
Landfill royalties	4,951,465	-	-	-	-	-
Contributed TCA	4,656,000	-	-	-	-	-
Other	1,840,074	-	1,890	3,720	76,050	184
Gain on disposal of TCA	3,172,546	-	-	-	-	-
Total Revenue	240,347,591	5,649,082	118,367	946,153	10,359,368	2,583,435
Wages, salaries and benefits	20,804,872	7,088,374	830,182	36,598,520	47,576,753	3,200,529
Materials and supplies	782,265	46,539	4,205	1,409,245	2,137,817	131,347
Repairs and maintenance	6,428,019	49,457	16,709	532,552	1,077,535	66,143
Services	1,377,614	531,237	224,122	337,299	2,605,019	109,017
Legal	1,419,033	-	-	-	129,713	-
Leases and rentals	31,985	15,579	2,550	-	985,725	6,750
Library	4,491,599	-	-	-	-	-
ECOMM	-	-	-	1,291,733	3,056,192	-
Utilities	259,653	16,828	2,710	171,144	336,554	37,176
Garbage and recycling	21,368	563	-	27,300	15,016	37,476
Regional district charges	-	-	-	-	-	-
Other	2,714,344	169,669	6,716	104,870	552,690	9,800
Insurance and claims	3,058,704	-	-	72	-	-
Municipal equipment charges	(5,387,463)	224,808	22,995	1,310,122	966,196	186,291
Amortization of TCA	8,300,944	-	-	1,467,725	-	-
Loss on disposal of TCA	-	-	-	-	-	-
Total Expenses	44,302,937	8,143,054	1,110,189	43,250,582	59,439,210	3,784,529
Annual Surplus (Deficit)	\$196,044,654	\$ (2,493,972)	\$ (991,822)	\$ (42,304,429)	\$ (49,079,842)	\$ (1,201,094)

Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Year ended December 31, 2024	2024 Budget	Year ended December 31, 2023
\$ -	\$ -	\$ 15,834	\$ 21,125	\$ -	\$ 198,399,420	\$ 197,252,500	\$ 182,971,054
2,868,702	604,204	14,600	11,556	-	6,249,999	9,972,000	20,939,754
3,599,503	8,885,986	36,264,201	24,185,848	9,588,271	92,928,351	89,560,500	84,845,399
651,170	6,379	23,969	-	-	11,911,770	9,547,500	11,194,021
10,198	122,388	-	-	-	6,293,043	1,970,500	6,466,379
-	56,263	-	-	-	16,449,681	11,373,500	14,692,087
713,000	-	503,500	212,000	-	1,428,500	8,145,500	1,110,500
-	-	-	-	-	4,951,465	3,730,000	4,443,283
430,000	-	-	-	-	5,086,000	3,291,000	4,438,593
419,182	1,009,511	4,000	-	-	3,354,611	5,496,000	-
-	-	-	-	-	3,172,546	-	8,222,309
8,691,755	10,684,731	36,826,104	24,430,529	9,588,271	350,225,386	340,339,000	339,323,379
16,382,103	31,955,482	2,596,856	1,736,815	228,833	168,999,319	170,245,500	157,741,565
4,301,870	2,754,515	928,930	505,056	169,084	13,170,873	11,645,000	12,768,029
6,027,424	3,643,235	310,651	835,275	-	18,987,000	20,526,000	13,591,490
1,918,580	1,271,065	322,166	581,601	1,276	9,278,996	6,036,000	7,778,918
15,560	-	-	-	-	1,564,306	676,000	1,087,393
1,742,498	778,146	321,964	505,184	675	4,391,056	3,130,500	4,554,203
-	-	-	-	-	4,491,599	4,492,000	4,214,807
-	-	-	-	-	4,347,925	4,375,500	3,665,864
1,753,649	2,439,859	117,282	203,910	-	5,338,765	5,686,500	5,396,672
123,498	33,412	65,502	50,303	8,332,830	8,707,268	8,958,500	8,281,299
-	-	21,875,375	12,391,181	-	34,266,556	36,060,000	31,911,627
226,707	541,951	22,620	31,286	831	4,381,484	14,262,500	5,002,608
1,587	5,063	-	19,998	-	3,085,424	3,324,500	2,838,850
(1,364,072)	2,212,281	1,163,221	1,144,848	8,123	487,350	1,173,500	580,775
14,993,555	2,197,480	3,088,241	2,024,429	-	32,072,374	29,000,000	30,319,288
-	-	-	-	-	-	-	828,240
46,122,959	47,832,489	30,812,808	20,029,886	8,741,652	313,570,295	319,592,000	290,561,628
\$(37,431,204)	\$(37,147,758)	\$ 6,013,296	\$ 4,400,643	\$ 846,619	\$ 36,655,091	\$ 20,747,000	\$ 48,761,751

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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 2024 - 2028 Financial Plan Bylaw No. 8357, 2023 adopted December 11, 2023. 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>2024</u>	<u>2023</u>
Financial Plan Revenue		
Tax Draw	\$ 259,544,000	\$ 214,292,000
Financial Plan	190,528,000	174,934,000
Add: Contributed Assets	450,072,000	389,226,000
Less: reserves use included in financial plan and capital revenues	3,291,000	21,448,000
	(113,024,000)	(89,706,500)
Revenues	340,339,000	320,967,500
Financial Plan Expenses		
Less: transfer to reserves	289,330,500	262,204,500
Add: depreciation	(11,838,500)	(10,279,000)
Non tangible capital asset expenditures included in capital plan	29,000,000	29,000,000
	13,100,000	7,135,000
Expenses	319,592,000	288,060,500
Annual Surplus per consolidated statement	\$ 20,747,000	\$ 32,907,000

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 15,910,100	\$ -
Receipt, March 2023	-	16,060,000
Interest earned on fund	477,054	350,100
Mackie Park artificial turf project	(2,841,756)	(500,000)
Delta Secondary School track replacement	(3,332,543)	-
Balance, end of year	\$ 10,212,855	\$ 15,910,100

21. Capacity Funding for Local Governments Housing Initiative Fund

The Government of British Columbia provided \$51 million in grant based funding to help facilitate implementation and support local governments to meet legislative requirements of Bill 44 Housing Statutes (Residential Development) Amendment Act, Bill 46 Housing Statutes (Development Financing) Amendment Act and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act.

	<u>2024</u>
Receipt, 2024	\$ 655,377
Development process review	(156,757)
Development Cost Charge review	(2,200)
Ladner Wharf revitalization	(121,147)
Parks, Recreation and Culture strategic plan	(42,689)
Annieville Park master plan	(60,229)
Ladner Village revitalization plan	(14,680)
Subdivision bylaw update	(78,420)
Sanitary sewer inventory	(11,556)
Water network modelling	(14,600)
Balance, end of year	\$ 153,099

Supplementary Information

For the years ended December 31,

2024 Budget

2024

2023

Schedule 1 - Revenue from Government Transfers

Federal grants	\$ 4,500	\$ 364,840	\$ 724,875
Provincial grants	1,961,500	4,004,416	18,998,137
Regional grants	8,006,000	1,880,743	1,216,742
	\$ 9,972,000	\$ 6,249,999	\$ 20,939,754

Schedule 2 - Revenue from Sale of Services

Water	\$ 36,308,500	\$ 36,264,201	\$ 35,130,490
Sewer	23,158,000	24,185,848	20,340,568
Solid waste	9,490,500	9,588,271	9,220,046
Recreational services	7,797,500	8,815,314	7,745,926
Recoverable services	6,811,000	7,803,394	6,385,546
Other	5,995,000	6,271,323	6,022,823
	\$ 89,560,500	\$ 92,928,351	\$ 84,845,399

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

Business licenses	\$ 2,055,000	\$ 2,077,798	\$ 2,092,691
Dog licenses	220,000	212,190	229,418
Building permits and inspection fee	3,388,000	3,465,707	3,908,116
Bylaw infractions	350,000	145,532	304,820
Animal control fees and fines	26,500	20,265	19,768
Penalties and interest on taxes and utilities	1,590,000	2,407,369	1,834,698
Soil deposit and highway use fee	128,000	424,969	653,824
Development application fee	793,000	1,903,373	889,436
Protective service fee	360,000	514,219	586,936
Information and administrative fee	550,000	609,746	533,636
Other	87,000	130,602	140,678
	\$ 9,547,500	\$ 11,911,770	\$ 11,194,021

Schedule 4 - Revenue from Contributions

Contributions	\$ 655,000	\$ 3,815,331	\$ 5,014,416
Other cost recoveries	733,500	2,150,143	1,182,644
Donations and fundraising	102,500	158,054	209,341
Other	479,500	169,515	59,978
	\$ 1,970,500	\$ 6,293,043	\$ 6,466,379

Schedule 5 - Other Revenue

Rentals	\$ 951,000	\$ 1,344,479	\$ 1,155,404
Disposal of capital assets	2,597,000	9,142	35,421
Cemetery	145,000	397,385	337,302
Casino	1,500,000	1,352,184	1,835,426
Other	303,000	251,421	4,858,756
	\$ 5,496,000	\$ 3,354,611	\$ 8,222,309

Schedule 6 - Trust Funds

North Delta Cemetery Trust Fund	\$ 77,848	\$ 65,236
South Delta Cemetery Trust Fund	1,569,416	1,420,132
	\$ 1,647,264	\$ 1,485,368

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, 2023	Contributions Received	Internal Transfers	Capital Purposes	Interest Allocated	Balance, December 31, 2024
Statutory Reserves						
Capital projects	\$ 4,707,936	\$ -	\$ 297,813	\$ (500,000)	\$ 227,005	\$ 4,732,754
Community Amenity	438,992	1,041,000	-	-	72,520	1,552,512
Equipment replacement	15,739,980	303,968	11,772,984	(13,332,500)	694,843	15,179,275
Growing Communities Fund (GCF) (note 20)	15,910,100	-	8,025,701	(14,200,000)	477,054	10,212,855
Ladner parking	450,723	-	-	-	22,085	472,808
Operating	341,069	-	110,000	-	22,102	473,171
Parks and public lands	7,449,084	546,650	-	-	372,093	8,367,827
Tax sale	154,320	-	-	-	7,562	161,882
Total Statutory Reserves	45,192,204	1,891,618	20,206,498	(28,032,500)	1,895,264	41,153,084
Non-Statutory Reserves						
Casino Revenue	2,387,297	1,352,185	-	-	-	3,739,482
Designated capital (work in progress)	55,822,938	-	63,341,847	(54,743,500)	-	64,421,285
Development	3,612,643	-	247,000	(242,000)	-	3,617,643
Drainage and irrigation	3,732,953	-	3,135	(668,000)	-	3,068,088
Emergency	1,000,000	-	-	-	-	1,000,000
Environment	4,107,116	1,014,044	626,789	(1,297,500)	-	4,450,449
Insurance	3,520,000	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	628,108
Landscaping	2,499,344	1,139,423	-	(966,390)	-	2,672,377
Other	7,045,632	612,821	327,673	(4,430,500)	-	3,555,626
Recreation	4,220,332	65,439	3,375,822	(1,647,500)	-	6,014,093
Recycling and solid waste	716,220	-	-	-	-	716,220
Road restoration	7,034,398	712,666	734,457	(1,801,500)	-	6,680,021
Sewer	7,812,341	-	1,642,027	(2,420,000)	-	7,034,368
Water	7,177,808	-	895,337	(479,000)	-	7,594,145
Total Non-Statutory Reserves	111,317,130	4,896,578	71,194,087	(68,695,890)	-	118,711,905
Total Reserves (note 15)	\$ 156,509,334	\$ 6,788,196	\$ 91,400,585	\$ (96,728,390)	\$ 1,895,264	\$ 159,864,989

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

For the year ended December 31, 2024	Budget	General	Water	Sewer	Solid Waste	Total
Revenues						
Taxation and grants in lieu (note 13)	\$197,252,500	\$198,362,461	\$ 15,834	\$ 21,125	\$ -	\$198,399,420
Government transfers (schedule 1 and note 20)	9,972,000	6,249,999	-	-	-	6,249,999
Sale of services (schedule 2)	89,560,500	22,940,309	36,264,201	24,135,570	9,588,271	92,928,351
Licenses, permits, fees and penalties (schedule 3)	9,547,500	11,887,801	23,969	-	-	11,911,770
Contributions (schedule 4)	1,970,500	6,293,043	-	-	-	6,293,043
Investment income	11,373,500	16,449,681	-	-	-	16,449,681
Development cost charges (note 10)	8,145,500	1,428,500	-	-	-	1,428,500
Landfill royalties	3,730,000	4,951,465	-	-	-	4,951,465
Contributed tangible capital assets (note 14)	3,291,000	5,086,000	-	-	-	5,086,000
Other (schedule 5)	5,496,000	3,354,611	-	-	-	3,354,611
Gain on disposal of tangible capital assets	-	3,172,546	-	-	-	3,172,546
	340,339,000	280,176,416	36,304,004	24,156,695	9,588,271	350,225,386
Expenses						
General government	46,155,500	39,811,338	-	-	-	39,811,338
Library services	4,492,000	4,491,599	-	-	-	4,491,599
Fire services	42,226,500	43,250,582	-	-	-	43,250,582
Police services	58,361,500	59,439,210	-	-	-	59,439,210
Other protective services	3,772,500	3,784,529	-	-	-	3,784,529
Water services	33,660,000	3,367,424	27,445,384	-	-	30,812,808
Sewer services	20,245,000	2,753,215	-	17,276,671	-	20,029,886
Engineering	13,655,000	13,673,906	-	-	-	13,673,906
Drainage	9,477,000	9,756,341	-	-	-	9,756,341
Road and traffic safety	22,328,500	22,692,712	-	-	-	22,692,712
Environmental health	1,254,500	1,110,189	-	-	-	1,110,189
Solid waste	9,607,000	-	-	-	8,741,652	8,741,652
Community planning and development	9,211,500	8,143,054	-	-	-	8,143,054
Parks, recreation and culture	45,145,500	47,832,489	-	-	-	47,832,489
	319,592,000	260,106,588	27,445,384	17,276,671	8,741,652	313,570,295
Excess of Revenues over Expenses	20,747,000	20,069,828	8,858,620	6,880,024	846,619	36,655,091
Change in Equity in Tangible Capital Assets (TCA)						
TCA acquired (note 14)	(150,932,500)	(50,876,690)	(3,241,384)	(7,899,227)	-	(62,017,301)
Amortization of TCA (note 14)	29,000,000	26,959,704	3,088,241	2,024,429	-	32,072,374
Gain on disposal of TCA	-	(3,172,546)	-	-	-	(3,172,546)
Proceeds from disposal of TCA	-	4,603,346	-	-	-	4,603,346
Increase in Investment in TCA	(121,932,500)	(22,486,186)	(153,143)	(5,874,798)	-	(28,514,127)
Decrease (increase) in reserves	96,685,500	3,672,404	(6,644,857)	(383,202)	-	(3,355,655)
Net increase (decrease) in operating surplus	(4,500,000)	1,256,046	2,060,620	622,024	846,619	4,785,309
Unappropriated Surplus, beginning of year	62,055,249	33,461,837	13,605,846	8,220,394	6,767,172	62,055,249
Unappropriated Surplus, end of year	\$ 57,555,249	\$ 34,717,883	\$ 15,666,466	\$ 8,842,418	\$ 7,613,791	\$ 66,840,558



2024 Earth Day Photo Contest Child Winner
Joel Braun

Permissive Tax Exemptions – 2024

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	182,000
Benediction Lutheran Church	5575 6 Avenue	21,350
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	14,900
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	10,200
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	2,300
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	33,600
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	25,400
British Columbia Guide Dog Services	7061 Ladner Trunk Road	4,750
British Columbia Waterfowl Society	5191 Robertson Road	52,500
British Columbia Waterfowl Society	Waterlot	20,250
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	13,400
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12 Avenue	22,300
Columbus Charities Association (Columbus Lodge)	8850 118A Street	9,200
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	8,250
Delta Chamber of Commerce	6201 60 Avenue	6,550
Delta Community Living Society	3800 72 Street	14,200
Delta Community Living Society	3810 72 Street	8,450
Delta Community Living Society	4917 Delta Street	13,400
Delta Community Music School	4705 Arthur Drive	1,750
Delta Gymnastics Society	4680 Clarence Taylor Crescent	29,350
Delta Hospital Auxiliary Society	4816 Delta Street	6,250
Delta Hospital Auxiliary Society	4824 Delta Street	8,600
Delta Hospital Auxiliary Society	4830 Delta Street	7,800
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	23,400
Delta Pentecostal Tabernacle (Delta Church)	7696 112 Street	22,550
Delta Pentecostal Tabernacle (Delta Church)	77 Ave (No Access)	100
Delta Police Department (Training Facility)	4990 104 Street	350
Delta Rockhounds Society	1720 56 Street	350
Delta Thistle Curling Club	11415 84 Avenue	2,400
Deltassist Family and Community Services Society	5061 12 Avenue	6,400
Deltassist Family and Community Services Society	9067 120 Street	37,300
Dogwood Holdings Society	4590 51 Street	2,800
Dogwood Holdings Society	4603 Evergreen Lane	32,750
Ex-Brittannia Red Lions Athletic Association	11590 Ladner Trunk Road	600
Evangelical Free Church of North Delta (Northside Community Church)	11300 84 Avenue	19,600
Fellowship of Evangelical Baptist Churches in BC & Yukon (Nordel Multicultural Christian Church)	7940 118 Street	38,550
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	77,300
KinVillage Association	5430 10 Avenue	15,600
Kirkland House Foundation	4140 Arthur Drive	2,500
Ladner Christian Reformed Church	4594 54A Street	35,000
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	41,300
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	2,800
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	2,800
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	7,550
Ladner Gospel Assembly	4979 44A Avenue	10,450
Ladner Lawn Bowling Club	5128 47 Avenue	28,900

Permissive Tax Exemptions – 2024 (continued)

Ladner Minor Baseball Association	4907 42B Avenue	650
Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	26,650
Ladner Tennis Club	5151 56 Street	1,150
Lighthouse Harbour Ministries	9551 Gunderson Road	12,700
McKee Athletic Association (East Delta Community Hall)	10379 Ladner Trunk Road	15,300
Navy League of Canada	Annacis Channel	8,000
North Delta Baseball Association	10900 82 Avenue	1,450
North Delta Community Police Station	11910 80 Avenue	4,150
North Delta Football Club (Soccer)	10900 82 Avenue	1,150
North Delta Potters Guild	11415 84 Avenue	950
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82 Avenue	26,000
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	1,500
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	2,650
Reach Child and Youth Development Society (Lois E. Jackson Kinsmen Centre for Children)	5050 47 Avenue	30,650
Saviour Lutheran Church Society	4737 57 Street	15,800
Scott Congregation of Jehovah's Witnesses	11955 90 Avenue	63,050
Sources Community Resources Society	4807 Georgia Street	5,350
Sources Community Resources Society	4812 Georgia Street	4,150
Sources Community Resources Society (Chestnut House)	4576 55B Street	2,950
South Delta Artists Guild	1710 56 Street	2,150
South Delta Baptist Church	1880 56 Street	7,150
South Delta Baptist Church	1988 56 Street	96,700
South Delta Library	1321A 56 Street	8,300
South Delta Rams Football Club	755 53 Street	2,050
South Delta United Soccer Club	5755 Mountain View Blvd	1,550
St. Joseph Damascene Antiochian Orthodox Church	11706 96 Avenue	31,200
Sunshine Hills Parent Participation Preschool	6750 Carncross Crescent	3,700
Sunshine Hills Tennis Club	11195 Bond Blvd	25,750
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	3,250
The Delta Potters Association	1720 56 Street	1,050
The Nature Trust of British Columbia	Harlock Island	350
The Nature Trust of British Columbia	Riparian Habitat Area	11,450
The Pentecostal Assemblies of Canada (Lighthouse Church)	5545 Ladner Trunk Road	24,200
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	221,850
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church)	3900 Arthur Drive	19,750
The Sidekick Players Club	1172 56 Street	1,850
The Synod of the Diocese of New Westminster	Address not given	2,550
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1117 51A Street	9,350
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	80,500
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	12,300
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	64,350
The Trustees of the Congregation of Tsawwassen United Church	683 53 Street	29,250
The Trustees of the Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	9,400
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	19,850
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	10,300
Tsawwassen Lawn Bowling Club	1057 56 Street	32,200
Tsawwassen Tennis Club	286 English Bluff Road	12,500
Tunnel Town Curling Club	1720 56 Street	7,200
Watershed Artworks Society	11415 84 Avenue	450
Total		1,905,250

COMMUNITY BANNER CONTEST

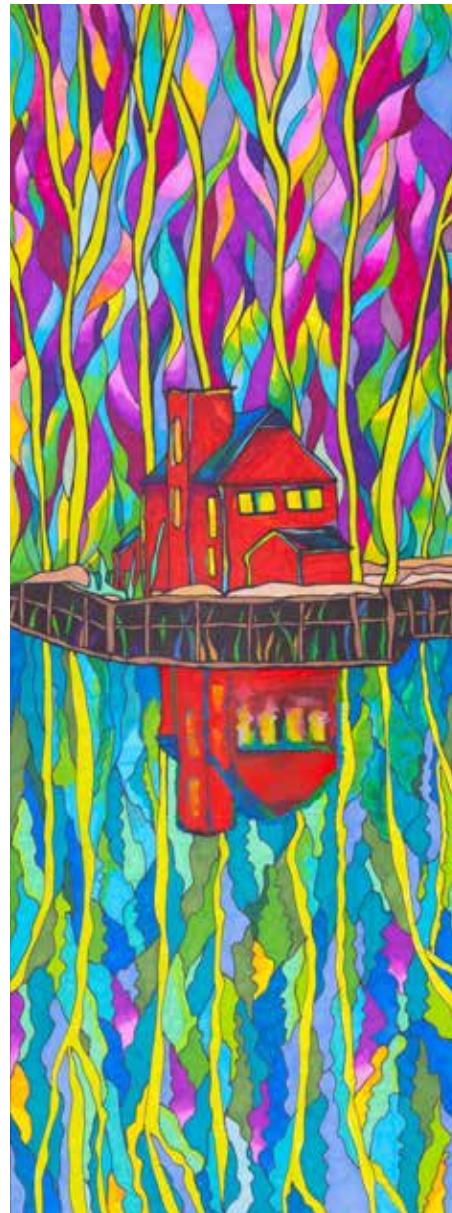
2024 Winners



Our Home

Lucy Yepes

category: Delta Culture
and Heritage



**Reflections Across the
River**

Karry Caron

category: Discover Delta



**Where Nature and Community
Soar**

Linda Wong

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 2024 Community Banner Contest winners!



Sunset to Remember

Gali Kenig

category: Emerging Artists



A Glimpse of Burns Bog

Isabella Jai

category: Budding Artists

EARTH DAY PHOTO CONTEST



Grand Prize Winner

Migrations in Boundary Bay
Melissa Alves



Fan Favourite

A Foggy Day in Ladner Town
Nean Lund

This year, the annual Earth Day Photo Contest's theme was "*Natural Areas*", encouraging participants to explore and celebrate the unique ecosystems found throughout Delta. These natural areas play a vital role in supporting native species and biodiversity, making them essential components of our community's ecological health.

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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