

# Delta

## 2017 ANNUAL REPORT





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

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

— Mayor Lois E. Jackson

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## MAYOR'S MESSAGE

It is my pleasure, on behalf of Delta Council, to present the 2017 Annual Report for the Corporation of Delta.

Since I began my tenure as Mayor, we have set ambitious goals and sought to strengthen our local economy while providing world-class services to our community. In 2016, we saw many projects and initiatives come to fruition while maintaining our long-term commitment to fiscal constraint. Because of our commitment to no new borrowing, we are excited to boast a debt-free Delta by 2018.

Our debt-free mission is all the more rewarding given that we have been able to continue to invest in infrastructure improvements throughout the community. Since 2012, we have invested \$66 million in the Neighbourhood Road Improvements Plan, including 14 projects completed this year, such as the Delta Street Roadway Revitalization and Arthur Drive road and pedestrian improvement projects.

In addition to our local infrastructure priorities, Delta was at the forefront of some significant transportation-related projects, including the coordination of the Annacis Island Traffic Congestion Strategy, the \$4 billion Sunbury and Nordel Way interchanges, improvements on Highway 17 and Highway 91 at 72 Avenue, as well as the George Massey Tunnel Replacement Project. These infrastructure developments will encourage growth in the local economy while greatly enhancing the quality of life for our residents.

In 2016, Delta was extremely honoured to receive the Union of British Columbia Municipalities 'Open for Business Award' which recognizes our efforts to make Delta a business-friendly municipality. We also introduced the South Delta Revitalization Tax Exemption Program, providing financial incentives for local businesses to invest in retail, commercial, and mixed-use projects in Ladner and Tsawwassen. In collaboration with many South Delta business owners, and the Invest in Delta Mayor's Standing Committee, we continue to implement the South Delta Business Sustainability Strategy to support local businesses by taking the necessary steps to promote local interests.

Recreation facilities are a key component of our community and we continue to invest in these important civic buildings. The newly expanded North Delta Recreation Centre provides a welcome new place for group events and personal fitness, opening a wide variety of programs and classes to the public. Meanwhile in Tsawwassen, we held extensive planning sessions with community members and stakeholders regarding the Winskill Park Master Plan, key components of which we will be implementing this year. We also started development on the new REACH Child and Youth Development Society facility, which will greatly benefit our community.

2016 also saw our continued dedication to proactively address the realities of climate change. For the fourth consecutive year, we achieved carbon neutrality in municipal operations, while also achieving a 21% reduction in corporate emission levels – a goal that was set in 2007.

While we reflect on 2016, it is difficult not to get excited about the implications these successes will have for our community this year, and years to follow. We are blessed to live in this community called Delta, and I am honoured to serve the people of Delta, as we ensure Delta remains a great place to live, work and play.

Yours respectfully,

Lois E. Jackson  
Mayor





# CHIEF ADMINISTRATIVE OFFICER'S REPORT

I am pleased to present the Corporation of Delta's 2017 Annual Report. As Delta's Chief Administrative Officer, I am responsible for ensuring that the report meets the stringent reporting requirements of the Community Charter for all municipalities in British Columbia. I am proud to present the report as an accurate and transparent record of Delta's financial status in 2016.

Through the leadership of Mayor Lois E. Jackson and Delta Council, we have maintained our commitment to developing Delta's economy, improving infrastructure, and expanding community services, all without any new debt. We have been able to capitalize on Delta's positive relationships with senior levels of government to obtain grant funding to invest in our community while maintaining a healthy financial reserve. Throughout this report, there are examples of these projects and initiatives, all of which have been completed on time and on budget.

As a local government, we endeavor to be as open and transparent as possible with our residents. In turn, we welcome and encourage open dialogue with Delta residents. In hearing your concerns, we can prioritize the most important issues for the community and remain accountable to the people of Delta. We are here to listen – whether it be through social media, the Talk to Delta online forum, public open houses, or over the phone – there are many ways to connect with us.

The 2017 Annual Report is a reflection of the hard work and commitment of Delta's staff, and they are to be commended for their incredible team efforts over the last year. I would also like to thank our department directors, management staff, CUPE Local 454, Firefighters IAFF 1763, Delta Police, the Delta Police Union and police civilian members. Thank you again to Mayor Lois E. Jackson and Delta Council for your vision and leadership and continued support as we work for the benefit of the Delta community.

Sincerely,

A handwritten signature in black ink that reads "George V. Harvie". The signature is written in a cursive style and is underlined.

George V. Harvie  
Chief Administrative Officer

# DELTA MUNICIPAL COUNCIL



**Left to right, back row**

Councillor Ian L. Paton, Councillor Heather King, Councillor Robert Campbell, Councillor Bruce McDonald

**Left to right, front row**

Councillor Sylvia Bishop, Mayor Lois E. Jackson, Councillor Jeannie Kanakos



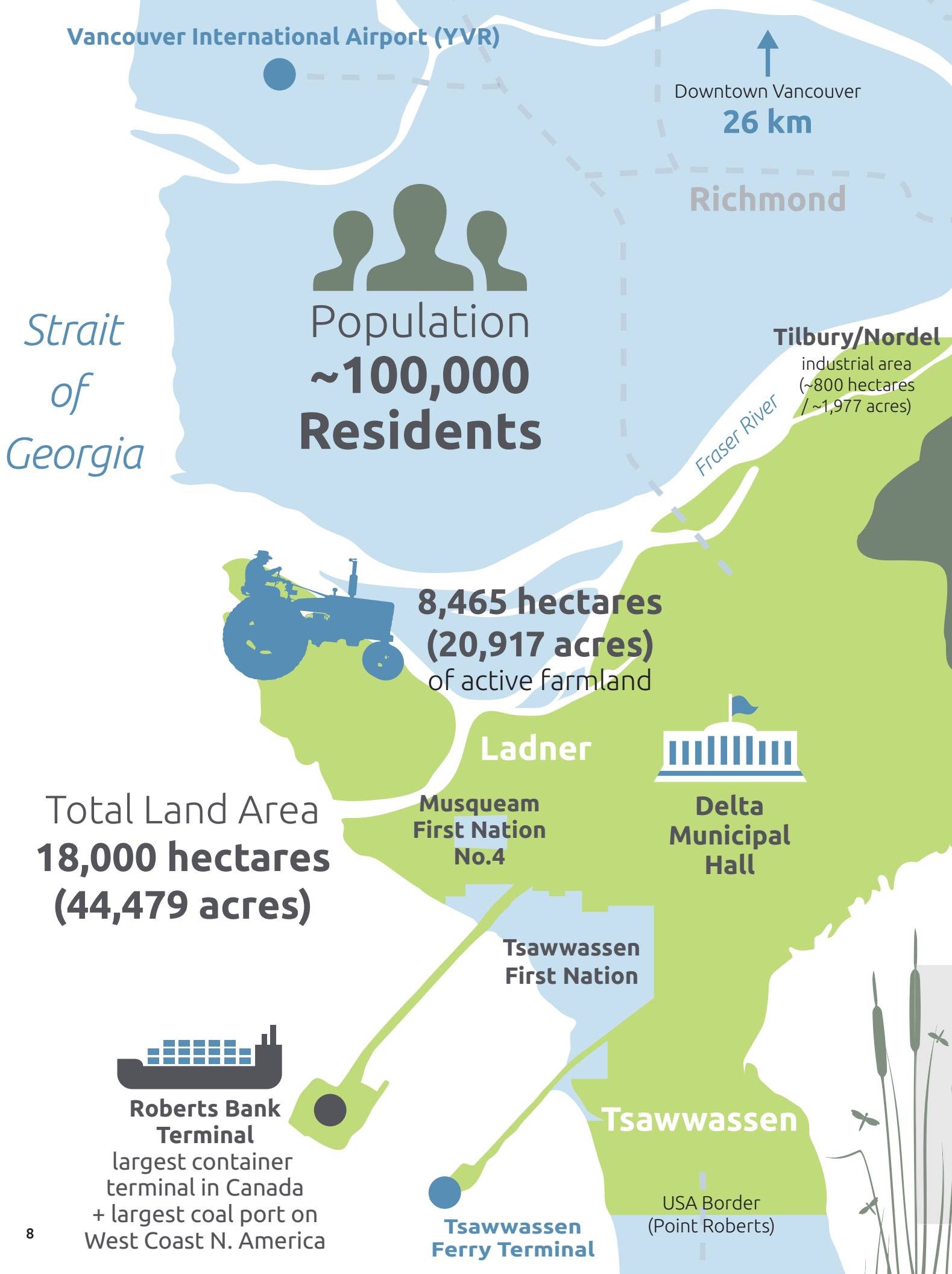
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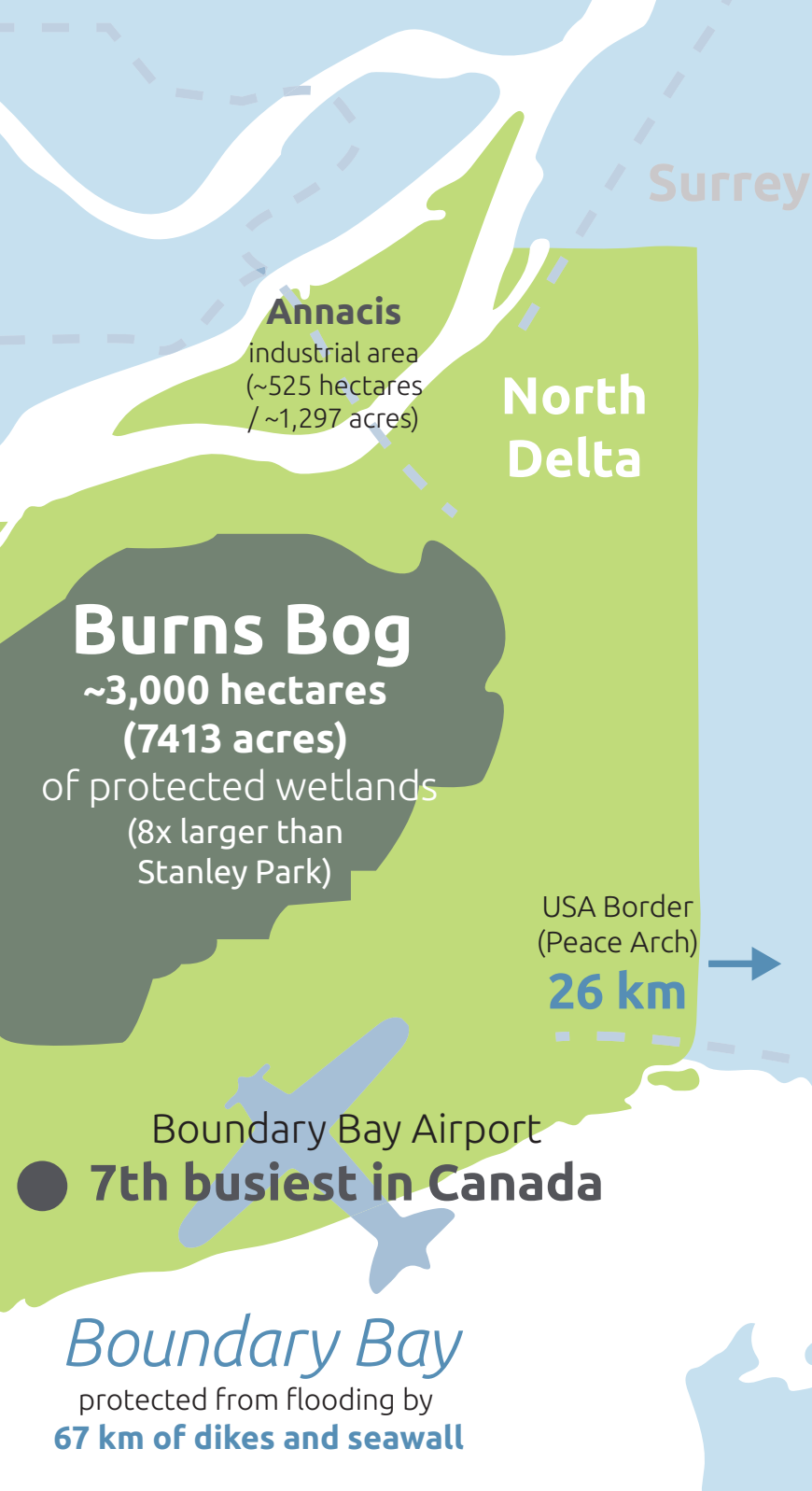
“Delta is a place where the business of farming can prosper while contributing vitally to the community’s ecological attributes and social, cultural, and economic well-being.”

— Mayor Lois E. Jackson









# 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 Municipal Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside farmstands. Historic buildings, such as Harris Barn on Arthur Drive, line Ladner's roads, and it is a popular destination for bird lovers due in part to the George C. Reifel Bird Sanctuary.

## Tsawwassen

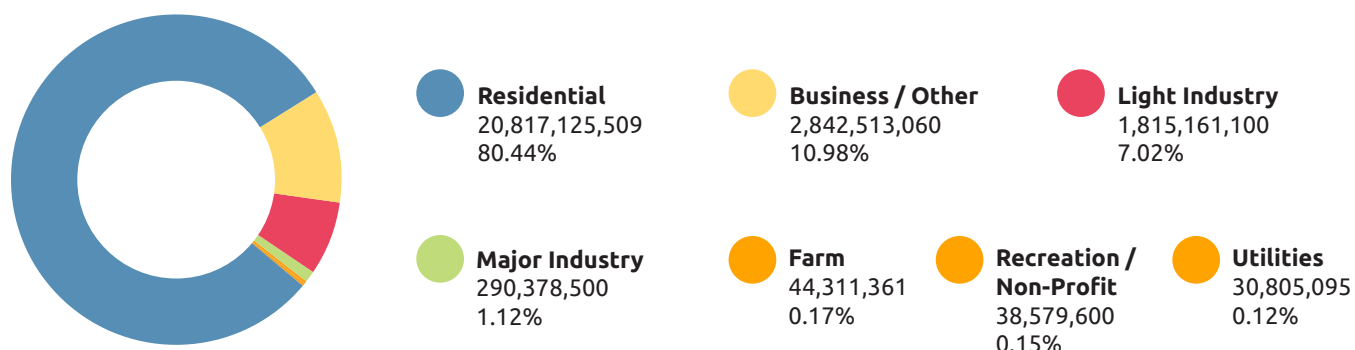
A beachside town located next to the US/Canada border and BC Ferries terminal, Tsawwassen is a tourist destination and a beach paradise for locals. The town features natural spaces, including Boundary Bay Regional Park and Fred Gingell Park, and many recreational opportunities, including golfing and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

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

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

# DELTA IN NUMBERS

## Delta's Assessed Value for the Year 2016 (in \$)

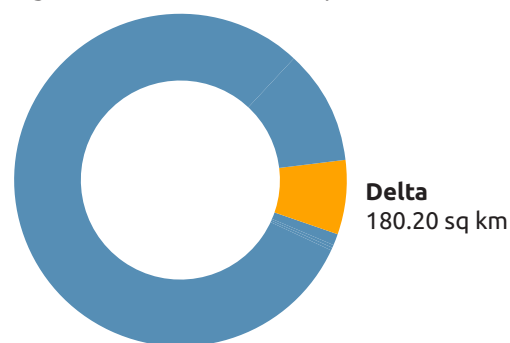


## Total Assessed Value & Municipality Comparison for the year 2016

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	288,354,802,443
Surrey	96,994,777,180
Burnaby	72,015,292,055
Richmond	66,750,241,570
West Vancouver	38,965,600,212
Coquitlam	34,449,169,870
District of North Vancouver	32,606,487,694
Langley Township	27,066,229,439
<b>Delta</b>	<b>25,878,874,225</b>
City of North Vancouver	16,043,317,107
New Westminster	14,591,311,861
Maple Ridge	14,162,376,266
Port Coquitlam	12,165,019,548
Port Moody	8,406,339,513
White Rock	6,344,242,124
Langley City	4,729,170,215
Pitt Meadows	3,533,173,277
Bowen Island	1,608,734,487
Anmore	990,660,100
Lions Bay	677,580,545
Belcarra	447,838,500

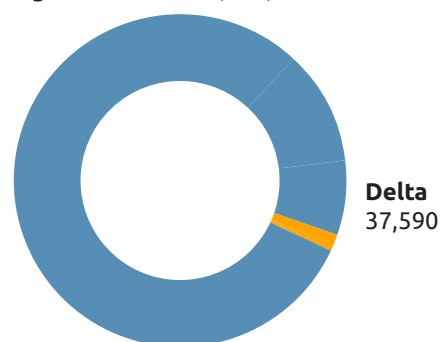
## Land Area – Square Kilometre

Remainder of Greater Vancouver Regional District 2,882.68 sq km



## 2016 Number of Dwellings

Remainder of Greater Vancouver Regional District 1,027,613





# Population Growth 2016 – 2011

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



# 2017 DEPARTMENTAL OBJECTIVES

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## Office of the Chief Administrative Officer

### Objectives

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

### Measuring Objectives

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

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## Human Resources & Corporate Planning

### Objectives

- » **Human Resources:** fulfill employer's strategic objectives
- » **Corporate Planning:** provide corporate services to Council, staff and residents

### Measuring Objectives

- » **Human Resources:** manage policies, recruitment, employee training and professional

development, labour relations, claims management, and occupational health and safety

- » **Corporate Planning:** coordinate initiatives guided by Council direction, and provide high level of service to staff and residents

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## Legal Services

### Objectives

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

### Measuring Objectives

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

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## Property Use & Compliance

### Objectives

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

registration and inspections

### Measuring Objectives

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

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## Climate Action & Environment

### Objectives

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

### Measuring Objectives

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

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## Office of the Municipal Clerk

### Objectives

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

### Measuring Objectives

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

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## Community Planning & Development

### Objectives

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

### Measuring Objectives

- » Prepare and adhere to the Official Community Plan
- » Coordinate applications, zonings, permits, land



use issues, building and permit inspections, and technical queries in a timely manner

- » Deliver facilities in compliance with BC Building Code, and clients' needs are met under the direction of the Major Civic Buildings Committee

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## Engineering

### Objectives

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

### Measuring Objectives

- » Receive feedback from the community
- » Complete annual work plans

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## Finance

### Objectives

- » To develop and implement strategic plans consistent with corporate goals
- » To comply with legislative requirements

### Measuring Objectives

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

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## Parks, Recreation & Culture

### Objectives

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

### Measuring Objectives

- » Ensure programming delivered to the

community is safe, enjoyable, affordable, and promotes healthy living within the community

- » Ensure civic buildings remain in good condition and operate efficiently

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## Fire & Emergency Services

### Objectives

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

### Measuring Objectives

- » Maintain high quality emergency service levels through education, including first responder pre-hospital care training and BCIT Succession Planning Program
- » Enhance Emergency Preparedness in Delta and move forward with preliminary plans for a new Firehall Training Facility at Boundary Bay Airport

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## Corporate Emergency Management

### Objectives

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

### Measuring Objectives

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

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## Police

### Objectives

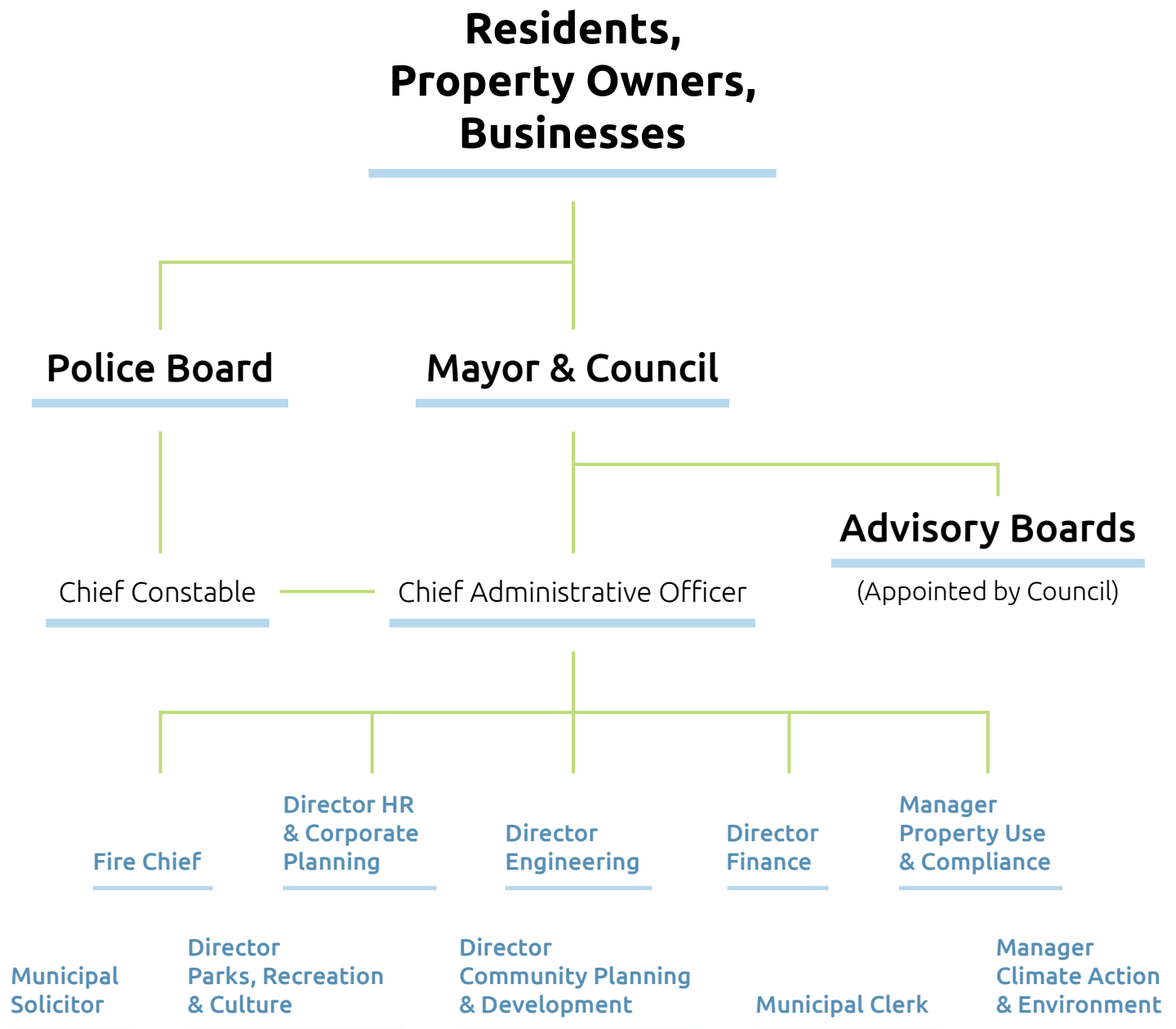
- » Target high-risk activity, prepare community for critical incidents, adapt to our developing and diverse communities, enhance partnerships and services for all vulnerable sectors

### Measuring Objectives

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



# ORGANIZATIONAL STRUCTURE



# DEPARTMENT OVERVIEWS





# OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER



## Staff Speak

"Working within the Chief Administrative Office has provided me with the opportunity to experience the development and growth of many important projects and initiatives in Delta. It has been wonderful to collaborate with so many different departments, fostering key relationships, in order to achieve results".

**Brittany Werner**

*Administrative Secretary to the Chief Administrative Officer*





## Who We Are

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



## What We Do

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

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

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



## What We're Proud Of

### 2016 Achievement Highlights

- » Chaired the Major Civic Buildings Committee, leading key projects including:
  - » Delta Archives Renovation, Historic Municipal Hall Restoration, North Delta Recreation Centre Arena Wall Stabilization, REACH Child and Youth Development Society Building, Boundary Bay Airport Fire Hall, EOC & Training Facility and the North Delta Performing Arts Centre
- » Oversaw coordination of a Mayor's Economic Breakfast that included over 200 attendees from the local business and development industry
- » Facilitated a delegation to Ottawa in April to raise the profile of key issues including: Marihuana regulations, DNA cost downloading, Dredging, Agricultural Land, and the George Massey Tunnel Replacement Project
- » Oversaw Delta's emergency response efforts and media relations in response to flooding and storm events, along with the Burns Bog Fire
- » Collaborated with the Delta Division of Family Practice and community groups to advocate for improvements to surgical services at Delta Hospital, including establishing a pre-admission clinic and an Orthopaedic Clinic; both of which are now operating at Delta Hospital

### Corporate Communications

- » Increased online engagement from previous year, including:
  - » Facebook – 63% increase in page likes, 49% increase in shares
  - » Twitter – 37% increase in followers, 48% increase in retweets
  - » #TalkDelta Online Form – over 2,300 requests, representing a 38% increase
  - » Premiered the *Delta is Open for Business* economic development video
  - » Launched an Instagram account to increase the scope of public engagement on Delta's social media platforms

# HUMAN RESOURCES & CORPORATE PLANNING



## Staff Speak

"Corporate Planning differs from Community Planning in that our department manages large corporate projects that affect the entire municipality. As a Senior Corporate Policy Analyst, my role involves the corporate management of Boundary Bay Airport, the development of policies that build a stronger relationship with our First Nation neighbours (Tsawwassen First Nation and Musqueam Indian Band), and the establishment of emergency management action plans for Delta's corporate emergency response. I love my job. I love the fast pace and the challenges it brings. I love serving the community that I grew up in and still reside in today. I love helping residents and the business community in Delta. There is no better place to live, work and play."

**Paula Kolisnek**

*Senior Corporate Policy Analyst*



## Who We Are

The Human Resources & Corporate Planning Department's role is twofold: we provide human resource services to Delta's staff and Council, and we coordinate initiatives that impact the Corporation of Delta as a whole.



## What We Do

### Human Resources

Human Resource Management is the organizational function that deals with and supports employees in the areas of compensation, recruitment and retention, performance management, organizational development, safety, wellness, disability management, benefits and pension counselling, employee motivation, communication, administration and training, and development. We lead a number of joint staff/union committees, including Labour Management and Occupational Health and Safety and Wellness.

### Corporate Planning

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

This year, Council formally added the area of Social Planning to Corporate Planning's portfolio and consequently created a new Corporate Social Planner position which was filled in March 2016.



## What We're Proud Of

### 2016 Achievement Highlights

- » Introduced a new Claims Management & Investigation process that coordinates with updated WorkSafe BC legislation
- » Increased recruitment levels due to ongoing staff retirement and relocation: 180 new hires, including full-time and temporary employees; 154 retirements and resignations
- » Launched a new online Fire recruitment process
- » Introduced a new Leadership Program for staff; currently 23 staff working towards graduation in June 2017
- » Soft launch of Disability Management Sick Leave Program to support employees returning to the workplace after an illness or injury
- » Completion and celebration of the new Boundary Bay Airport Cenotaph and Air Cadet Commemorative Pathway
- » Coordinated Delta's 4th annual Trades & Technical Career Fair, which featured over 3,500 attendees and over 90 exhibits promoting a range of job opportunities, from agriculture to welding, and emergency services to hair design
- » New development incentives introduced for the following areas:
  - » South Delta Revitalization Bylaw; and
  - » Industrial and Tourism Revitalization Bylaw
- » Ongoing collaboration with stakeholders for execution of South Delta Business Sustainability Strategy
- » Development of project and issues profiles for Ottawa delegation, grant and award applications, and UBCM and FCM conferences
- » Coordinated the Business Plan Workshop and Mayor's Economic Development Breakfast
- » Managed the Port of Vancouver file, including the provision of Council updates and feedback regarding the Roberts Bank Terminal 2 Project
- » Managed the Boundary Bay Airport file, including subleases, covenants and construction
- » Corporate Social Planner hired:
  - » Initiated work plan
  - » Met with more than 90 external social service agencies and organizations to identify gaps, create linkages between organizations, and assist in the effective provision of social services



# LEGAL SERVICES



## Staff Speak

“Working in Legal Services gives me an opportunity to deal with a variety of matters, requiring me to interact with other Departments and members of the public. I enjoy the wide range of duties and tasks we perform on a daily basis pertaining to Legal, Lands and Risk Management files.”

**Amrit Bains**

*Administrative Secretary*





## Who We Are

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



## What We Do

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

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

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

## Lands

- » Acquired 4 properties and sold one on behalf of Delta
- » Drafted the Memorandum of Understanding and lease for the new REACH Child and Youth Development Society facility
- » Assisted Parks, Recreation & Culture in the renewal of 20 leases and licences to user groups at community facilities
- » Facilitated the transfer of an Annacis Watermain to Metro Vancouver
- » Resolved 2 watercourse encroachment issues for the Engineering Department

## Insurance

- » Secured \$92,000 in ICBC refunds for reducing Delta's fleet vehicle claims

## Legal Advice

- » Provided professional advice regarding:
  - » Zoning Bylaw Review
  - » Council Procedure Bylaw
  - » Board of Variance Procedures
  - » Regulation of medical marihuana production facilities



## What We're Proud Of

### 2016 Achievement Highlights

#### Lawsuits & Claims

- » Oversaw settlement of 4 lawsuits
- » Successfully defended 3 lawsuits
- » Closed 65 claims

# PROPERTY USE & COMPLIANCE



## Staff Speak

"Bylaw enforcement, although challenging at times, is an incredibly rewarding career as we constantly strive to meet the demands of the community while balancing the rights of individuals."

**Meenu Kainth**

*Bylaw Inspector*



## Who We Are

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



## What We Do

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

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

- » Secondary Suites Program – approximately 2,350 occupancy permits issued and 1,845 identified suites where the owner signed a Statutory Declaration; new online search launched on delta.ca that allows citizens to confirm whether a suite is legal
- » Ticket Revenues – over \$568,000 collected with \$515,000 outstanding or in the collection process

### Animal Control

- » Animal Expo – over 5,000 visitors and 65 exhibitors attended the 8th annual event at Memorial Park
- » Social Media – nearly reached 10,000 followers on Facebook; launched DCAS on Snapchat
- » Animal Care – Coordinated care for over 530 animals; managed over 1,230 calls for service/animal files; issued over 8,000 dog licences
- » Training – Hosted over 150 public training and information sessions, along with training for 22 animal shelter care attendants in the region

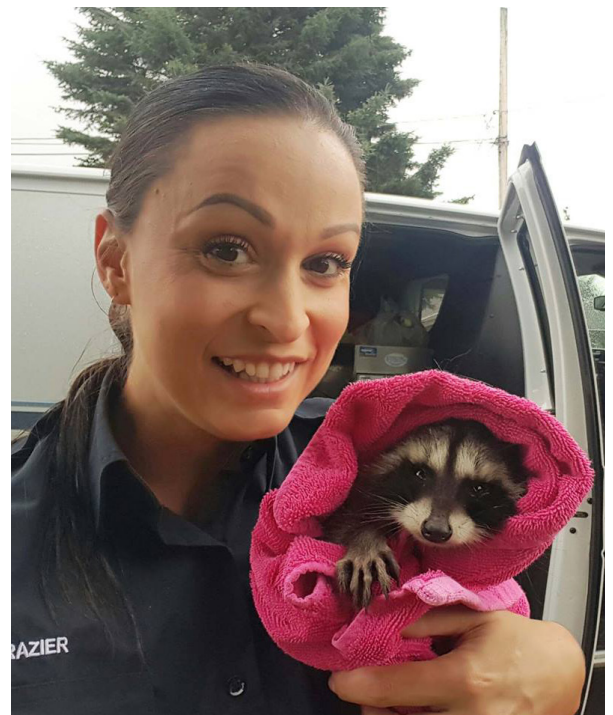


## What We're Proud Of

### 2016 Achievement Highlights

#### Bylaw Enforcement

- » Parks Patrol Program – reduced vandalism and graffiti in parks, with 82 less incidents compared to last year, as a result of increased enforcement and patrol presence
- » Business Licencing – 6,511 licences issued, including 541 Metro West inter-municipal licences and 109 Fraser Valley inter-municipal licences





# CLIMATE ACTION & ENVIRONMENT



## Staff Speak

"We are lucky to work in one of the most biologically diverse environments in the region, and our list of responsibilities and activities is just as diverse. Being outdoors in the different habitats like our wetlands, creeks and forests is amazing. My favorite part of working here is feeling like I can make a real difference to help our environment."

**Sarah Howie**

*Environmental Research Analyst – Burns Bog*



## Who We Are

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



## What We Do

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



## What We're Proud Of

### 2016 Achievement Highlights

- » Achieved carbon neutrality for Delta municipal operations for the fourth consecutive year, representing a 21% reduction in emission levels since 2007
- » Initiated update of Delta's Waterway Protection Bylaw
- » Implemented the newly adopted Invasive Species Strategy
- » Developed the Birds & Biodiversity Strategy

- » Participated in Environmental Assessments for:
  - » Roberts Bank Terminal 2 Project
  - » George Massey Tunnel Replacement Project
  - » Wespac Tilbury Marine Jetty Project
- » Completed several Environmental Business Inspections, resulting in a number of environmental improvements throughout the community





# OFFICE OF THE MUNICIPAL CLERK



## Staff Speak

"Working at the front counter in the Municipal Clerk's office is a challenging, yet rewarding position. It's great to work in a thriving community with wonderful people."

**Debbie Shindel**  
*Agenda Clerk*





## Who We Are

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



## What We Do

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



## What We're Proud Of

### 2016 Achievement Highlights

- » **Meeting Management** – prepared the agendas and official minutes for: 27 Regular Council meetings; 26 Executive Council meetings; 12 Public Hearings; 12 Meetings Following a Public Hearing; 25 Council Workshops; 86 Advisory Committee meetings; and coordinated 32 Delegations
- » **Correspondence Management** – processed over 2,700 items of external correspondence

- » **Freedom of Information and Protection of Privacy Administration** – processed 61 access requests and 3 requests that were sent to the Office of the Information and Privacy Commissioner for review, all of which were resolved and the files subsequently closed
- » Assumed Management of Delta Archives from Delta Museum & Archives Society
- » Continued development and coordination of Delta's Corporate Records Management Program
- » Deputy Clerk appointed to manage Corporate Records Management Program, Freedom of Information and Protection of Privacy Administration, and also act as a Police Board Secretary



# COMMUNITY PLANNING & DEVELOPMENT



## Staff Speak

“CP&D brings the applicant’s vision to reality through teamwork, innovation and dedication to our community. The application process can be daunting, but through our recent implementation of various technologies, we strive to make the process flow as smooth as possible. I like helping people transition from thinking about their dream house, to actually building it. I grew up in Delta and I’m glad to be part of a team committed to making my hometown vibrant, inclusive and safe.”

**Aaron Wiebe**  
*Plans Examiner*





## Who We Are

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



## What We Do

The Application Centre provides customer service to the public for building permits and land development approvals, and manages the building and development application process. Staffs in this Division complete a cursory review of all plans and applications to ensure that minimum requirements are fulfilled before accepting applications. The Division provides exceptional customer service to all residents, applicants; inter-department and outside agencies. This division also receives, monitors, refunds application fees and deposit associated with permits; and provides statistical information to Council and the public.

Development Services issues building permits, conducts building permit inspections, and gives advice on building-related matters. They administer municipal engineering requirements necessary to support land development and building permit projects, as well as liaise with the Engineering Department on development and building projects. They ensure that development cost charges and agreements are followed so that new infrastructure meets Delta's standards. Furthermore, Development Services implements the provincial building code and fire safety regulations, as well as bylaws and policies, through commercial and residential building plan reviews and inspection services.

Planning Services undertakes research, analyzes planning information, and prepares reports and recommendations for Council on a variety of policy matters and for a wide-range of development applications. In addition, they review the Official Community Plan and area

plans, update the Zoning Bylaw, implement Delta's Agriculture Plan and its Heritage Strategy, administer environmental initiatives, and address sustainable community development through planning. This division also represents Delta in regional planning matters.



## What We're Proud Of

### 2016 Achievement Highlights

- » Facilitated processes and/or permits for major development applications such as Delta Rise, Delta Gardens, Marina Garden Estates, Southlands, Sunstone, Tsawwassen Springs, MK Delta Lands, Delta Link Business Park and Boundary Bay Airport Industrial Park
- » Coordinated construction and completion of the North Delta Recreation Centre expansion project
- » Delta issued 1,484 permits, representing a construction value of over \$345 million and a 10% increase from 2015
- » Processed over 450 land use and development applications, representing a 30% increase from 2015
- » Advancement of MyCity online services, including e-mobile, e-plan and e-inspections
- » Responded to over 4,000 calls for service at the Application Centre
- » Completed Phase 4 of the Zoning Bylaw Review
- » Expanded the "Crop Sign" program to include additional farms and educate the community on the wide variety of locally grown crops and the importance of agricultural lands to Delta





# ENGINEERING



## Staff Speak

"Although I've only been in the Engineering Department since September 2014, my experience has been a positive one. My co-workers are so supportive & encouraging. This department is a happy place to work & working with good people everyday matters."

**Barb Marra**  
*Transportation Clerk*



## Who We Are

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



## What We Do

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

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

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

**Special Projects and Solid Waste** liaises with external agencies regarding the delivery of key engineering infrastructure projects, and delivers solid waste programs including collection, reduction and diversion initiatives.

**Transportation** provides planning, management and replacement programs for municipal transportation infrastructure and related facilities.

**Utilities** provides long-range planning, management and replacement programs for water and sewer, including drainage, irrigation, diking, flood protection and steep slope issues. Works with Information Services to maintain the corporate GIS/CAD services.

- » Issued 103 film permits for TV series, movies, and commercials shot in Delta

### Transportation

- » Completed 14 Neighbourhood Road Improvements Projects, seven in Ladner/Tilbury, one in Tsawwassen and six in North Delta for which Delta received \$1.7 million in grant funding
- » Hosted a community celebration with local businesses and residents to celebrate the Delta Street Revitalization Project
- » Initiated a coordinated approach to develop the Annacis Island Traffic Congestion Strategy in collaboration with Delta's CAO, Delta Police, business owners and employees, and the Ministry of Transportation and Infrastructure
- » Coordinated with the Province on highway infrastructure upgrades, including the George Massey Tunnel Replacement Project

### Water

- » Installed approximately 400 water meters for secondary suites and voluntary requests
- » Replaced 5.3 kilometres of aging watermain

### Solid Waste

- » Hosted 24 free Gardening Workshops with over 300 participants
- » Implemented new unwaite it recycling stations at 13 Delta facilities
- » Collected and diverted over 12,000 tonnes of green waste and 6,100 tonnes of recyclable materials from disposal as garbage

### Sanitary Sewerage

- » Upgraded 2.4 kilometres of sanitary sewer
- » Completed flushing and CCTV inspection of 8.5 kilometres of sanitary sewer
- » Completed 250 metres of sewer relining and five trenchless sanitary sewer point repairs
- » Conducted smoke testing of 57 kilometres of sanitary sewer in North Delta

### Drainage

- » Installed two new rain gardens located at Gray Elementary and the North Delta Recreation Centre
- » Provided improvements to the Delta Irrigation Enhancement Program, including Monastery ditch widening from 64 Street to Highway 17A
- » Obtained \$6 million in grant funding for the 12 Avenue Stormwater Management Improvements and flood protection works and flood protection works



## What We're Proud Of

### 2016 Achievement Highlights

#### Administration

- » Received and processed approximately 22,000 service related calls, 4,500 BC One Calls, and 1,300 Tree Cutting Permits



# FINANCE



## Staff Speak

"The Taxation Office is an exciting place to work. We get to work with every department on a vast array of issues and interact with members of the community. It is very rewarding to provide assistance to Delta residents."

**Nancy Hudson**  
*Taxation Manager*



## Who We Are

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



## What We Do

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

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

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

In 2018, Delta's general debt will be paid off – five years ahead of schedule

- » Increased participation in the electronic Home Owner Grant program, property tax deferment program, MyCity Accounts, and monthly pre-authorized debit payments

### Financial Services

- » Processed over 33,000 invoices in payments to over 3,500 vendors
- » Posted 225 open competitive tenders on BC Bid, ranging in value from \$3,700 for green can stickers to \$3.3 Million for Arthur Drive improvements. A report from the Province of BC acknowledged Delta as one of the most transparent cities with respect to competitive tendering
- » Administered Delta's purchase card program which accounted for 8,000 small purchases worth \$3.1 million, eliminating the administrative burden of producing an extra 8,000 purchase orders and paying a further 8,000 invoices
- » Streamlined purchase order records to maximize efficiency and accessibility
- » New Financial Assistance Review Committee established by Council to consider requests for financial support, based on the policy and guidelines as approved by Council, and provide recommendations
- » During the Burns Bog fire, Fire and Engineering staff took advantage of contracts previously established by Finance to ensure quick acquisition of goods and services. As part of its ongoing strategy to ensure a secure supply of materials and services, and obtain value for money, Finance had set up a series of agreements to allow for purchase on an "as and when requested" basis to meet Delta's needs in both routine and emergency situations



## What We're Proud Of

### 2016 Achievement Highlights

#### Budgets & Taxation

- » Executed a funding strategy for multi-year capital projects representing \$43 million, including: Arthur Drive, Delta Street and 112 Street Corridor Improvements; Boundary Bay Airport EOC, Fire Hall and Training Facility; North Delta Recreation Centre Arena Slab; Mackie Park Synthetic Turf Field Replacement; REACH Facility; Former Courthouse Renovation; Heritage Municipal Hall Rehabilitation
- » Continued with Council's pay-as-you-go strategy to fund Delta's annual capital program with no new borrowing.

#### Information Services

- » Established new back-up power and data centre at North Delta Recreation Centre
- » Ongoing expansion of Delta's wifi network
- » Advancement of the Delta-led Parks, Recreation & Culture software replacement project, in partnership with 22 local governments
- » New DeltaMap system launched
- » Installed CCTV at South Delta Recreation Centre, Winskill Aquatic & Fitness Centre, and the Engineering Operations Works Yard
- » Installed new telephone systems at Ladner Pioneer Library, George Mackie Library, and McKee Seniors' Recreation Centre



# PARKS, RECREATION & CULTURE



## Staff Speak

"The people I work with are creative, dynamic, fun and passionate and make coming to work fun. I've worked for Delta in Parks and Recreation for almost half my life exactly and I'm glad I've never felt like I needed to leave in order to grow. There are always new things to learn, do, plan and create."

**Kimiko Young**

*Aquatic Programmer*



## Who We Are

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



## What We Do

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

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

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

- » 950,000 membership passes scanned and admitted
- » Engaged over 1,650 volunteers supporting community events and program participation
- » Grand opening of the North Delta Recreation Centre Expansion in April, including the addition of 27,000 square feet of fitness, program, arts and social spaces
- » Invested \$200,000 in the annual Fitness Equipment Replacement Program towards ensuring Delta's recreation facilities are fitted with modern, top-notch fitness equipment
- » Oversaw 220 municipal events and coordinated, supported and/or partnered in the delivery of 50 community-led events, including: Delta Idol, Watershed Fish Release, Breakfast with the Easter Bunny in North and South Delta, Volunteer appreciation teas at Kennedy and McKee Seniors Recreation Centres, Luminary Festival, Remembrance Day ceremonies in North and South Delta, 16th annual Tour de Delta and Boundary Bay Airshow, in partnership with Alpha Aviation
- » Successful inaugural Soap Box Derby held, along with the Delta Street Celebration
- » Provided 15 Facility Rental Fee Grants to support a variety of worthwhile community events
- » Completed 9 audits of recreation facilities to identify initiatives to improve accessibility
- » Coordinated 25 service and licence agreements with various community sport organizations
- » Launched the South Delta Seniors Bus, providing free transportation to support the needs of Delta's growing seniors population
- » Relocated the historic Nesbitt House from North Delta to Ladner Harbour Park
- » Amended Delta's Smoking Bylaw to prohibit smoking in Delta parks and open spaces, as part of a Healthier Communities Partnership with Fraser Health and Delta School District
- » Planted over 600 trees as part of the Trees for Tomorrow program
- » Completed the fourth and final phase of the Winskill Master Plan, which included several community consultations
- » Assumed operation of the Delta Museum and Archives, including the temporary relocation and storage of the museum's collection
- » Ongoing assessment and consultation regarding leash-optional park spaces to expand uses



## What We're Proud Of

### 2016 Achievement Highlights

- » 1.4 million visits to Delta's recreation facilities, including 330,000 visits to registered programs



# FIRE & EMERGENCY SERVICES



## Staff Speak

"As I reflect back to where I was 18 months ago working the front lines in the Fire Suppression division for 20 plus years, I feel so grateful that I have had the opportunity to spend the majority of my working life employed to assist people in their time of need. Since my promotion to Deputy Chief in January of 2016, not much has changed, I still love coming to work every day and still work in the same team environment with an outstanding group committed to saving life and property, just at a different level. The Corporation of Delta has been a fantastic employer throughout my career and every day I have to pinch myself as I am truly living my dream. What an experience!"

**Brad Wilson**

*Deputy Chief of Operations*



## Who We Are

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



## What We Do

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

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

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

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



## What We're Proud Of

### 2016 Achievement Highlights

#### Fire Chief

- » Responded to over 6,746 calls including: 3,771 Medical, 908 MVI, 76 Hazmat, 595 Fire alarms, 417 Fires
- » Ongoing collaboration with Delta's Major Civic Buildings Committee on the construction of a new Fire Hall, turn-key ready Emergency Operations Center and Training Facility at Boundary Bay Airport
- » Lead responder for major Burns Bog Fire, July 3-11, 2016

#### Finance, Administration & Training

- » 130 firefighters licenced at Emergency Medical Responder (EMR) level, providing an enhanced level of pre-hospital care
- » Established new agreement with BC Emergency Health Services that enables Delta firefighters to carry and administer Naloxone in response to the rapid increase in opiate overdoses

#### Fire Operations & Apparatus/Equipment

- » Continued life-cycling of fire equipment
- » Conducted 1,821 property inspections, 10 fire investigations and facility maintenance

#### Fire Protection & Facilities

- » Records Management facilitated 32 file searches and 56 Freedom of Information requests
- » Continue to oversee Fire Protective Services division to ensure proper operation of duties and responsibilities including FPO staff in conducting fire investigations



# CORPORATE EMERGENCY MANAGEMENT



## Staff Speak

“Emergency Planners in Delta are responsible for planning, development and delivery of our city’s response plans. As firefighters we work to prepare ourselves to personally respond to disasters and emergencies. Now I have the opportunity to help others plan and prepare to respond. Promoting Emergency Preparedness this year has been an amazing experience. The people I work with in Delta are second to none, the passion they bring to their jobs and this community shows in every conversation and project we share. By unifying our city in preparedness, we ensure Delta will continue to be strong, vibrant, and sustainable.”

**Erick Peterson**

*Emergency Preparedness Liaison Officer*



## Who We Are

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



## What We Do

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

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

The corporate emergency management office also supports and shares best practices with Tsawwassen First Nation.



## What We're Proud Of

### 2016 Achievement Highlights

- » Formalized an Emergency Operations Centre Staff Plan
- » Led another successful Emergency Preparedness Week public and staff campaign
- » Developed and launched an earthquake protocol and training video for Delta employees
- » Launched a staff training program for various municipal departments that includes emergency management courses and educational opportunities to help build the knowledge and skill sets of municipal staff, volunteers, and stakeholders who function in operational roles during an emergency
- » Delivered various public safety workshops including, an 8-hour Neighbourhood Emergency Preparedness Program course, Community Emergency Response Team training for youth (in partnership with Fraser Valley Regional Library), along with several 'are you prepared for an emergency' workshops
- » Visited businesses in Tilbury and Annacis Island to understand their safety and emergency planning needs and assist with continuity planning
- » Development and participation in LNG FortisBC full-scale exercise
- » Updated the Burns Bog Management Fire Plan
- » Refurbished Delta's Emergency Social Services Reception Centre kits
- » Participated in Engineering Operations Open House, promoting the importance of personal and family emergency preparedness and fire safety



# DELTA POLICE



## Staff Speak

"It's a career unlike any other in that it can literally be the best job in the world and occasionally, as you can understand, it can be the opposite. So it just really depends on what's happening in that moment. Thankfully, most of the time it's absolutely awesome. No two days are the same. It's been so rewarding, and over the last 20 years it has challenged me intellectually, physically and emotionally. I wouldn't trade the experience for anything. And I consider myself quite fortunate to be a police officer here in Delta. I grew up and reside in this community. I feel the support this community has for the Delta Police Department is nothing short of amazing."

**Mo Parry**  
*Sargent*



## Who We Are

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



## What We Do

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

Delta Police conducted an Operational Review in 2016, which will guide many changes in how and where police services are deployed. Strategies for improving services include increased visibility of uniformed officers, ‘zone ownership’, differential patrol shifts to increase proactive time and enhancements to intelligence and data capabilities.



## What We're Proud Of

### 2016 Achievement Highlights

- » In response to a spike in drug overdoses associated with fentanyl, Delta Police hosted two Fentanyl Education & Awareness Forums in partnership with the Delta School District, Corporation of Delta and Fraser Health
- » Major Delta Police drug investigation led to search warrants in three separate residences in Surrey, Burnaby and Richmond, resulting in the seizure of 9 firearms, over \$1.5 million in cash and drugs including heroin, cocaine, counterfeit oxycodone, methamphetamine and pure fentanyl. Two men were arrested on multiple charges
- » Collaborated with municipal departments on the closure of WeeMedical Cannabis Dispensary
- » Collaborated with municipal departments on the development and successful implementation of an Annacis Island Traffic Congestion Strategy
- » Represented key issues of concern to Delta Police during an Ottawa delegation including, marihuana regulations and DNA cost downloading
- » Commenced roll-out of the new Naloxone protocol, including training officers and staff on the administration of Naloxone nasal spray. Delta Police officers now carry Naloxone kits, broadening their scope of emergency response
- » Active responder in Burns Bog Fire
- » Successfully located a 15 year-old girl, assumed to be missing for a week
- » Deputy Chief Constable appointed in February 2016
- » Initiated and completed an Operational Review of Delta Police Department including Patrol, Human Resources and Information Technology. Implementation of the review will occur during 2017
- » Participated in the Christmas Pyjama Drive, brining pyjamas to Delta kids throughout the community
- » Two Delta Police officers awarded Meritorious Service Medals at the Police Honours Night, hosted by the Lieutenant Governor at Government House in Victoria



# 2016 AUDITED CONSOLIDATED FINANCIAL STATEMENTS









# TREASURER'S REPORT

Mayor and Council  
The Corporation of Delta

As the Treasurer for the Corporation of Delta, I am pleased to submit the 2016 Audited Financial Statements for the Corporation of Delta pursuant to section 167 of the Community Charter. These Financial Statements are general-purpose statements and are intended to fairly present the financial results for the year and meet the needs of a variety of users. The supplementary schedules provide additional information on the activities of the Corporation.

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

The external auditors, PriceWaterhouseCoopers, conducted an independent examination in accordance with generally accepted auditing standards and have expressed their opinion that the consolidated financial statements present fairly, in all material respects, the financial position of the Corporation of Delta as at December 31, 2016.

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

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

The overall financial results of the Corporation were positive and within budget expectations for 2016. The unappropriated surplus and reserves increased by \$13.3 million and equity remains healthy at \$142 million. The debt is steadily decreasing and was at \$3.4 million at the end of 2016. No new debt has been issued since 2003 and the municipality is expected to be debt free by 2022. Capital projects totalled \$37 million in 2016.

Finally, I would like to thank Mayor and Council and all the departments and organizations that contributed to the Corporation's overall success in 2016. We are committed to providing sound financial management and providing long range planning to meet the needs of the Corporation. For 2017, we will continue to work towards financial stability and enhancing the services to the citizens of Delta to make our community a great place to live, work and play.

Respectfully submitted,

Karl D. Preuss, CA



Treasurer/Director of Finance



May 9, 2017

## **Independent Auditor's Report**

### **To the Mayor and Council of The Corporation of Delta**

We have audited the accompanying consolidated financial statements of The Corporation of Delta, which comprise the consolidated statement of financial position as at December 31, 2016 and the consolidated statements of operations, net financial assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

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

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

#### **Auditor's responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

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

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



**Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of Delta as at December 31, 2016 and the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

**Other matter**

The consolidated financial statements of The Corporation of Delta for the year ended December 31, 2015 were audited by another auditor who expressed an unmodified opinion on those consolidated financial statements on May 9, 2016.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants**

# Consolidated Statement of Financial Position

Year ended December 31, 2016 with comparative figures for 2015

As at December 31	2016	2015
<b>Financial Assets</b>		
Cash and cash equivalents (note 2)	\$ 32,713,292	\$ 24,394,534
Accounts receivable (note 3)	17,385,921	16,584,624
Portfolio investments (note 4)	175,532,350	169,321,745
	225,631,563	210,300,903
<b>Liabilities</b>		
Accounts payable (note 5)	14,301,175	15,494,784
Other liabilities (note 6)	22,073,494	20,387,530
Accrued employee future benefits (note 11)	8,011,200	6,853,297
Deferred revenues (note 7)	5,650,828	5,185,354
Restricted revenues (note 8)	36,352,199	36,423,963
Long term debt (note 9)	3,428,239	4,471,876
	89,817,135	88,816,804
<b>Net Financial Assets</b>	<b>135,814,428</b>	<b>121,484,099</b>
<b>Non Financial Assets</b>		
Tangible Capital Assets (note 13)	809,229,293	770,241,775
Inventories	789,700	825,422
Prepays	1,249,883	1,192,616
Other Assets (note 10)	742,994	665,870
<b>Accumulated Surplus (note 14)</b>	<b>\$ 947,826,298</b>	<b>\$ 894,409,782</b>

Commitments and Contingencies (note 15)



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



**Mayor Lois E. Jackson**



# Consolidated Statement of Operations

Year ended December 31, 2016 with comparative figures for 2015

For the years ended December 31	2016 Budget	2016	2015
<b>Revenues</b>			
Taxation and grants in lieu (note 12)	\$ 133,291,000	\$ 133,689,928	\$ 126,990,343
Government transfers (schedule 1)	2,706,500	3,440,926	3,346,682
Sale of services (schedule 2)	66,892,500	67,358,903	64,811,562
Licenses, permits, fees and penalties (schedule 3)	6,492,500	9,619,619	6,994,670
Contributions (schedule 4)	1,074,000	14,305,682	6,853,632
Investment income	2,075,000	2,180,484	2,641,771
Actuarial earnings on debt	-	566,031	530,918
Development cost charges (note 8)	3,820,000	1,880,000	475,000
Landfill royalties	2,020,000	3,051,538	2,259,386
MFA surplus distribution	188,000	190,010	18,829
Gain on disposal of tangible capital assets	-	-	3,526,014
Contributed tangible capital assets (note 13)	7,700,000	25,720,094	13,767,764
Other (schedule 5)	4,741,000	1,822,917	1,725,813
	231,000,500	263,826,132	233,942,384
<b>Expenses</b>			
General government	25,706,500	23,241,667	19,158,535
Library services	3,494,500	3,494,212	3,390,730
Fire services	26,611,500	26,704,874	25,608,287
Police services	38,321,500	38,296,614	36,459,862
Other protective services	2,960,500	2,900,328	2,831,698
Water services	23,573,000	23,254,411	22,792,683
Sewer services	13,137,500	13,432,873	12,986,496
Engineering	10,386,500	10,249,143	9,948,594
Drainage	6,149,000	6,392,247	6,189,041
Road and traffic safety	16,660,000	16,983,423	16,354,324
Environmental health	656,500	568,335	607,256
Solid waste	5,693,000	5,538,354	5,406,704
Community planning and development	5,950,000	5,780,546	5,397,587
Parks, recreation and culture	31,914,500	32,203,267	31,048,959
Loss on disposal of tangible capital assets	-	1,369,322	-
	211,214,500	210,409,616	198,180,756
<b>Annual Surplus</b>	19,786,000	53,416,516	35,761,628
<b>Accumulated Surplus, beginning of year</b>	<b>894,409,782</b>	<b>894,409,782</b>	<b>858,648,154</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 914,195,782</b>	<b>\$ 947,826,298</b>	<b>\$ 894,409,782</b>

# Consolidated Statement of Net Financial Assets

Year ended December 31, 2016 with comparative figures for 2015

For the years ended December 31	2016 Budget	2016	2015
<b>Annual Surplus</b>	<b>\$ 19,786,000</b>	<b>\$ 53,416,516</b>	<b>\$ 35,761,628</b>
Amortization of tangible capital assets (note 13)	21,446,000	22,418,653	21,279,755
Acquisition of contributed tangible capital assets (note 13)	(7,700,000)	(25,720,094)	(13,767,764)
Acquisition of tangible capital assets	(85,919,500)	(37,115,838)	(38,098,168)
Loss (gain) on disposal of tangible capital assets	-	1,369,322	(3,526,014)
Proceeds from disposal of tangible capital assets	-	60,435	7,794,944
Changes in inventories	-	35,722	(15,150)
Changes in prepaids	-	(57,267)	(150,053)
Changes in other assets	-	(77,120)	(38,235)
<b>Increase (Decrease) in Net Financial Assets</b>	<b>(52,387,500)</b>	<b>14,330,329</b>	<b>9,240,943</b>
<b>Net Financial Assets, beginning of year</b>	<b>121,484,099</b>	<b>121,484,099</b>	<b>112,243,156</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 69,096,599</b>	<b>\$ 135,814,428</b>	<b>\$ 121,484,099</b>



# Consolidated Statement of Cashflows

Year ended December 31, 2016 with comparative figures for 2015

For the years ended December 31 Cash provided by (used in):	2016	2015
<b>Operating Transactions</b>		
Annual Surplus	\$ 53,416,516	\$ 35,761,628
Non-cash charges to operations		
Amortization of tangible capital assets (note 13)	22,418,653	21,279,755
Contribution of tangible capital assets (note 13)	(25,720,094)	(13,767,764)
Loss (gain) on disposal of tangible capital assets	1,369,322	(3,526,014)
	(1,932,119)	3,985,977
Changes in non-cash working capital		
Accounts receivable	(801,297)	2,128,930
Accounts payable	(1,193,609)	(2,395,851)
Other liabilities	1,685,964	(964,373)
Accrued employee future benefits	1,157,903	(32,029)
Prepays, inventories and other assets	(98,665)	(203,438)
Restricted revenues	(1,422,286)	(4,129,946)
Deferred development cost charges used	(1,880,000)	(475,000)
Deferred revenues	465,474	428,830
	(2,086,516)	(5,642,877)
<b>Net change in cash from operating transactions</b>	<b>49,397,881</b>	<b>34,104,728</b>
<b>Capital Transactions</b>		
Acquisition of tangible capital assets	(37,115,838)	(38,098,168)
Proceeds from disposition of tangible capital assets	60,435	7,794,944
<b>Cash used in capital transactions</b>	<b>(37,055,403)</b>	<b>(30,303,224)</b>
<b>Investing Transactions</b>		
Net redemption (purchase) of portfolio investments	(6,210,605)	(10,496,579)
Proceeds from sale of land	-	6,331
<b>Cash used in investing transactions</b>	<b>(6,210,605)</b>	<b>(10,490,248)</b>
<b>Financing Transactions</b>		
Long term debt retired	(1,043,637)	(993,941)
Long term lease retired	-	(425,000)
Deferred development cost charges interest earned	428,819	455,334
Deferred development cost charges collected	2,801,703	2,926,330
<b>Cash provided by financing transactions</b>	<b>2,186,885</b>	<b>1,962,723</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>8,318,758</b>	<b>(4,726,021)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>24,394,534</b>	<b>29,120,555</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>\$ 32,713,292</b>	<b>\$ 24,394,534</b>
Supplemental cash flow information, interest paid	\$ 582,260	\$ 705,720

# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 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 Corporation of Delta (the "Corporation") reflect a combination of the municipality's general revenue, water, sewer, solid waste and reserve funds. The equity in Ladner Harbour Authority is included in the assets of the Corporation 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 Corporation'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 Corporation's administered Trust Funds.

The municipality has investments in guarantee investment certificates (GIC's), term deposits, bonds, equity instruments and mutual funds that have a maturity of greater than 3 months at the time of acquisition. GIC's, term deposits, bonds and other investments not quoted in an active market are reported at cost or amortized cost. Detailed information regarding portfolio investments is disclosed in Note 4.

Portfolio investments in foreign currencies are recorded at 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, 2016 with comparative figures for 2015

## h) Non-Financial Assets

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

## i) Tangible Capital Assets

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

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

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

## j) Inventory

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

## k) Deferred Revenue

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

## l) Revenue Recognition

Revenue is recorded on the accrual basis and is recognized when earned. Revenue unearned in the current period is reported on the Consolidated Statement of Financial Position as deferred revenue or restricted revenue.

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

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

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

A gain or loss on the disposal of tangible capital assets is recorded when the Corporation 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 time of transfer of ownership to the Corporation.

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 Corporation. 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, 2016 with comparative figures for 2015

## m) Use of Estimates

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

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

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

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

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

Post-employment benefits are also accrued by municipal 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 which the Corporation 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, 2016.

## q) Budget Figures (Note 18)

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2016-2020 Financial Plan Bylaw No. 7513 adopted on February 15, 2016. 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 Change in Net Financial Assets.

## r) Comparative Figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.



# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 2. Cash and Cash Equivalents

	<u>2016</u>	<u>2015</u>
Canadian dollar accounts	\$ 3,450,687	\$ 21,697,648
Chartered banks and credit union term deposits (effective interest 0.73% to 1.35%)	26,735,560	-
US dollar account	2,527,045	2,696,886
	<u>\$ 32,713,292</u>	<u>\$ 24,394,534</u>

Cash and cash equivalents as at December 31, 2016 comprised nine Canadian dollar accounts and one US dollar account. The accounts are interest bearing and range in rates from prime rate less 1.49% to 1.74% (2015 - prime rate less 1.49% to 1.74%). Term deposits mature within 90 days of purchase.

## 3. Accounts Receivable

	<u>2016</u>	<u>2015</u>
Taxes	\$ 3,875,904	\$ 4,240,598
Utilities	4,807,136	4,800,584
Local improvements (non-interest bearing; repayment term - 15 years)	225,911	264,377
Trade	8,552,995	7,343,825
	<u>17,461,946</u>	<u>16,649,384</u>
Less: allowance for doubtful accounts	(76,025)	(64,760)
	<u>\$ 17,385,921</u>	<u>\$ 16,584,624</u>

## 4. Portfolio Investments

Portfolio Investments as at December 31 comprised of:

	<u>2016</u>	<u>2015</u>
Chartered banks (effective interest rate 0.75% to 4.65%, maturing 2017 to 2025)	\$ 144,525,020	\$ 141,822,875
Provincial government bonds (effective interest rate 2.15% to 3.59% maturing 2022 to 2028)	9,007,330	6,998,870
Credit unions (effective interest rate 1.35% to 1.95%, maturing 2017)	22,000,000	20,500,000
	<u>\$ 175,532,350</u>	<u>\$ 169,321,745</u>

Portfolio investments include provincial backed bonds and notes; Chartered Bank bonds, notes, banker's acceptances and strip coupon; and the Credit Union term deposits. The effective interest rates range from 0.75% to 4.65% (2015 - 0.6% to 4.65%). In 2016, the average rate of return was 1.27 % (2015 - 1.44%). The maturity dates of the investments range from January 2017 to March 2028.

## 5. Accounts Payable

	<u>2016</u>	<u>2015</u>
Trade	\$ 11,966,322	\$ 13,171,243
Holdback	1,711,778	1,674,213
Other government	623,075	649,328
	<u>\$ 14,301,175</u>	<u>\$ 15,494,784</u>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 6. Other Liabilities

	<u>2016</u>	<u>2015</u>
Wages and benefits	\$ 3,711,474	\$ 2,496,439
Accrued benefits	6,462,953	6,043,766
Legal liabilities	562,000	562,000
Prepaid utilities	1,067,859	1,014,417
Prepaid taxes	10,252,490	10,280,946
Other	13,858	54,354
Due to (from) cemeteries	2,860	(64,392)
	<u>\$ 22,073,494</u>	<u>\$ 20,387,530</u>

## 7. Deferred Revenue

	<u>2016</u>	<u>2015</u>
Local improvements	\$ 225,911	\$ 264,377
Government transfers	3,368,420	3,055,525
Prepaid recreational fees	620,873	610,223
Prepaid business licenses	767,968	769,523
Deferred development fees	346,971	-
Other	320,685	485,706
	<u>\$ 5,650,828</u>	<u>\$ 5,185,354</u>

Deferred revenue represents revenues that: 1) are collected but not earned as of December 31, 2016. These revenues will be recognized in future periods as they are earned; 2) are funds received from external parties for specified purposes. These funds are recognized as revenue in the period when the eligible related expenditures or restrictions have been met.

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

## 8. Restricted Revenues

	<u>2016</u>	<u>2015</u>
Deferred development cost charges (DCC)	\$ 34,654,918	\$ 33,304,396
Boundary Bay Airport maintenance account	1,697,281	3,119,567
	<u>\$ 36,352,199</u>	<u>\$ 36,423,963</u>

DCC's for capital costs related to:

	<u>2016</u>	<u>2015</u>
Drainage	\$ 5,699,042	\$ 6,330,818
Roads	12,753,092	11,369,700
Open Space	8,402,978	7,856,483
Water	3,484,258	3,735,443
Sewer	4,315,548	4,011,952
	<u>\$ 34,654,918</u>	<u>\$ 33,304,396</u>

Deferred DCC's, beginning of the year	\$ 33,304,396	\$ 30,397,732
Transfers to revenue	(1,880,000)	(475,000)
DCC's levied for the year	2,801,703	2,926,330
Interest allocated	428,819	455,334
Deferred DCC's, end of the year	<u>\$ 34,654,918</u>	<u>\$ 33,304,396</u>



# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 8. Restricted Revenues (continued)

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

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

## 9. Long Term Debt

Debenture debt principal is reported net of sinking fund balances and interest expense is reported net of sinking fund earnings. The Corporation carries no debt for others. The total debt issued and outstanding as at December 31, 2016 was \$3,428,239 (as at December 31, 2015 - \$4,471,876) and bears interest ranging from 5.55% to 6.99% (2015 - 5.49% to 6.99%).

Bylaw	Rate	Maturity	Original Debenture	Equity in Sinking fund	Balance, December 31, 2015	Balance, December 31, 2016	Interest Paid during the year
5760 (Sungod)	various	2022	\$ 6,200,000	\$ (3,860,445)	\$ 2,701,961	\$ 2,339,555	\$ 162,325
5761 (Sungod)	various	2022	2,000,000	(1,245,305)	871,600	754,695	52,363
Total Recreation Debt			8,200,000	(5,105,750)	3,573,561	3,094,250	214,688
5326	6.97	2016	770,000	(770,000)	58,845	-	39,508
5417	various	2017	1,300,000	(1,246,505)	150,296	53,495	62,635
5527	5.55	2018	235,000	(199,937)	51,352	35,063	10,928
Total Drainage Debt			2,305,000	(2,216,442)	260,493	88,558	113,071
5324	6.99	2016	550,000	(550,000)	42,032	-	28,220
5416	6.99	2016	100,000	(100,000)	7,642	-	-
Total Sewer Debt			650,000	(650,000)	49,674	-	28,220
5165	various	2016	616,000	(616,000)	16,507	-	11,083
5319	6.99	2016	300,000	(300,000)	22,926	-	15,393
5320	6.99	2016	550,000	(550,000)	42,032	-	28,220
5322	6.99	2016	401,500	(401,500)	30,683	-	20,601
5414	various	2017	1,100,000	(1,054,147)	127,733	45,853	52,955
5413	various	2017	450,000	(430,895)	52,585	19,105	21,637
5415	various	2017	550,000	(529,175)	61,865	20,825	26,637
5526	5.55	2018	1,070,000	(910,352)	233,817	159,648	49,755
Total Water Debt			5,037,500	(4,792,069)	588,148	245,431	226,281
<b>Total Long Term Debt</b>			<b>\$ 16,192,500</b>	<b>\$ (12,764,261)</b>	<b>\$ 4,471,876</b>	<b>\$ 3,428,239</b>	<b>\$ 582,260</b>

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Water	\$ 141,599	\$ 57,237	\$ -	\$ -	\$ -
Drainage	55,130	12,571	-	-	-
Recreation	391,489	391,489	391,489	391,489	391,489
Total	\$ 588,218	\$ 461,297	\$ 391,489	\$ 391,489	\$ 391,489

# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 10. Other Assets

	<u>2016</u>	<u>2015</u>
Ladner Harbour Infrastructure	\$ 742,994	\$ 665,870

## 11. Employee Benefit Plans

	<u>2016</u>	<u>2015</u>
Accrued benefit liability, beginning of year	\$ 6,853,297	\$ 6,885,326
Service cost	546,700	391,778
Interest cost	250,700	217,039
Benefit payments	(770,700)	(686,824)
Amortization of actuarial loss	46,000	45,978
Actuarial adjustment	1,085,203	-
Accrued benefit liability, end of year	\$ 8,011,200	\$ 6,853,297
Unamortized net actuarial loss	309,900	530,346
Accrued benefit obligation, end of year	\$ 8,321,100	\$ 7,383,643

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

	<u>2016</u>	<u>2015</u>
Discount rates	3.0%	3.0%
Expected compensation increases	2.6% to 3.1%	2% to 2.6%
Estimated average remaining service life of employees	12	10.5 to 19.2

The Corporation 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 Corporation after a specified period of time. The Corporation provides certain post-employment termination benefits to both qualifying union and exempt employees.

An actuarial valuation of these benefits was performed to determine the Corporation's liability and accrued benefit obligation as at December 31, 2016.

## 12. Taxation Revenue

	<u>2016</u>	<u>2015</u>
General taxation and debt levy	\$ 124,455,997	\$ 117,918,820
Collections for other taxing authorities	77,117,042	76,007,045
Special assessments	541,785	701,632
Payments in lieu	3,536,288	3,434,461
Utilities and ports compensation	651,348	654,356
Tsawwassen Business Improvement Association	129,306	126,162
Other taxes	4,375,204	4,154,912
Subtotal	210,806,970	202,997,388
Transfer to:		
Province of BC - school taxes	(60,837,429)	(59,411,178)
Greater Vancouver Regional District	(1,899,870)	(1,811,197)
Municipal Finance Authority	(7,146)	(6,365)
BC Assessment Authority	(2,063,305)	(1,975,282)
Greater Vancouver Transportation Authority	(12,309,292)	(12,803,023)
Total collections for other taxing authorities	(77,117,042)	(76,007,045)
General taxation and debt levy	\$ 133,689,928	\$ 126,990,343



# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 13. Tangible Capital Assets

	Balance Dec 31, 2015	Additions	Disposals	Balance Dec 31, 2016
<b>Cost</b>				
Land	\$ 208,353,349	\$ 19,117,271	\$ -	\$ 227,470,620
Buildings	105,827,281	16,011,835	(842,621)	120,996,495
Vehicles	23,728,399	2,272,514	(2,570,351)	23,430,562
Machinery and equipment	9,095,992	286,838	(331,303)	9,051,527
Land improvements	23,413,334	2,173,927	(158,329)	25,428,932
Waterworks	125,931,583	5,074,318	(231,537)	130,774,364
Sewer mains	104,301,600	4,207,869	(626,675)	107,882,794
Pooled assets	32,077,269	5,398,403	(1,299,438)	36,176,234
Drainage infrastructure	202,919,395	5,023,019	(77,973)	207,864,441
Roads infrastructure	304,250,645	7,752,683	(1,589,940)	310,413,388
Leased assets	79,574	-	-	79,574
Work in progress	21,368,112	(4,482,745)	(176,844)	16,708,523
<b>Total Cost</b>	<b>\$ 1,161,346,533</b>	<b>\$ 62,835,932</b>	<b>\$ (7,905,011)</b>	<b>\$ 1,216,277,454</b>
<b>Accumulated Amortization</b>				
Buildings	\$ 38,874,920	\$ 3,351,964	\$ (600,821)	\$ 41,626,063
Vehicles	14,625,467	1,623,986	(2,488,869)	13,760,584
Machinery and equipment	6,090,328	627,092	(314,003)	6,403,417
Land improvements	11,006,771	1,000,126	(158,329)	11,848,568
Waterworks	39,867,952	1,853,637	(187,671)	41,533,918
Sewer mains	43,964,281	1,682,134	(303,718)	45,342,697
Pooled assets	12,619,724	2,578,318	(1,299,438)	13,898,604
Drainage infrastructure	73,141,620	2,557,110	(34,387)	75,664,343
Roads infrastructure	150,834,121	7,144,286	(1,088,014)	156,890,393
Leased assets	79,574	-	-	79,574
<b>Total Accumulated Amortization</b>	<b>\$ 391,104,758</b>	<b>\$ 22,418,653</b>	<b>\$ (6,475,250)</b>	<b>\$ 407,048,161</b>
<b>Net Book Value</b>				
Land	\$ 208,353,349	\$ 19,117,271	\$ -	\$ 227,470,620
Buildings	66,952,361	12,659,871	(241,800)	79,370,432
Vehicles	9,102,932	648,528	(81,482)	9,669,978
Machinery and equipment	3,005,664	(340,254)	(17,300)	2,648,110
Land improvements	12,406,563	1,173,801	-	13,580,364
Waterworks	86,063,631	3,220,681	(43,866)	89,240,446
Sewer mains	60,337,319	2,525,735	(322,957)	62,540,097
Pooled assets	19,457,545	2,820,085	-	22,277,630
Drainage infrastructure	129,777,775	2,465,909	(43,586)	132,200,098
Roads infrastructure	153,416,524	608,397	(501,926)	153,522,995
Leased assets	-	-	-	-
Work in progress	21,368,112	(4,482,745)	(176,844)	16,708,523
<b>Total Net Book Value</b>	<b>\$ 770,241,775</b>	<b>\$ 40,417,279</b>	<b>\$ (1,429,761)</b>	<b>\$ 809,229,293</b>

a) Assets under construction (Work in Progress) having a value of \$16,708,523 (2015 - \$21,368,112) have not been amortized.

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

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

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

# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 13. Tangible Capital Assets (continued)

The value of the Contributed Assets received is as follows:

	<u>2016</u>	<u>2015</u>
Corporate buildings	\$ 245,113	\$ -
Land	19,038,944	72,890
Pooled assets	222,838	878,442
Drainage	2,854,000	5,214,756
Parks improvements	-	145,409
Roads	1,759,954	5,095,661
Water	1,226,645	1,088,237
Sewer	372,600	1,272,369
	<u>\$ 25,720,094</u>	<u>\$ 13,767,764</u>

## 14. Accumulated Surplus

	<u>2016</u>	<u>2015</u>
<b>Equity in Tangible Capital Assets</b>	<b>\$ 805,801,054</b>	<b>\$ 765,769,899</b>
General	14,966,869	13,406,334
Water	5,020,310	5,279,707
Sewer	4,627,474	4,522,629
Solid waste	3,772,115	3,504,939
<b>Total Unappropriated Surplus</b>	<b>28,386,768</b>	<b>26,713,609</b>
Operating	142,799	71,008
Capital projects	3,058,918	2,963,640
Equipment replacement	12,452,169	11,900,767
Ladner parking	267,175	263,824
Parks and public lands	2,873,710	8,270,973
Tax sale	133,124	131,455
<b>Total Statutory Reserves</b>	<b>18,927,895</b>	<b>23,601,667</b>
Boundary Bay Airport improvements	528	608,705
Capital works financing fund	13,210,110	13,020,095
Designated capital (work in progress)	27,480,123	19,759,056
Drainage and irrigation	3,008,732	2,679,774
Emergency	500,000	500,000
Environment	1,203,381	1,011,510
Habitat	18,200	33,200
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	1,565,543	1,500,591
Other	1,224,575	2,692,133
Payroll benefits and allowances	2,432,362	3,517,565
Recreation	1,961,095	1,952,907
Recycling and solid waste	716,220	716,220
Road restoration	4,957,992	5,240,382
Southlands amenity fund	9,165,000	-
Sewer	13,325,587	10,848,724
Water	9,793,025	10,095,637
<b>Total Non-Statutory Reserves</b>	<b>94,710,581</b>	<b>78,324,607</b>
<b>Total Reserves (schedule 7)</b>	<b>113,638,476</b>	<b>101,926,274</b>
<b>Total Accumulated Surplus</b>	<b>\$ 947,826,298</b>	<b>\$ 894,409,782</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 15. Commitments and Contingencies

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

**b)** The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The Corporation of Delta paid \$10,113,326 (2015 - \$10,011,808) for employer contributions while employees contributed \$8,314,122 (2015 - \$8,280,077) to the plan in fiscal 2016. The next valuation will be as at December 31, 2018, with results available in 2019.

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

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

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

**e)** The Corporation has a contingent liability with respect to the Municipal Finance Authority of BC (MFA) Debt Reserve Fund Demand Note. As a condition of the borrowing undertaken by the Corporation, the Corporation was required to contribute to the MFA Debt Reserve through a demand note. The demand note will only be recorded as an asset and liability if a local government, under joint and several agreement of the regional district, defaults on the loan obligation. Upon this action of the default, the MFA may call the outstanding demand notes of the deficient regional district, at which point the demand notes then become an asset and a liability of the associated members. Once the defaulting local government repays in full the defaulted position, the MFA will refund all called demand notes. It is generally unlikely that the funds will be demanded by the MFA; therefore, the contingent liability has not been recorded in the consolidated financial statements. As at December 31, 2016, the demand notes total \$399,709 (2015 - \$588,250).



# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 16. Basis of Segmented Reporting

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

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

### Administration and Fiscal

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

### Finance

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

### Police

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

### Fire

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

### Other Protective Services

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

### Engineering, Public Works and Transportation

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

### Community Planning and Development

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

### Parks, Recreation and Culture

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

### Environmental Health and Solid Waste

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

### Water and Sewer Utilities

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

# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 17. Segmented Information

	Admin	Finance	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	-	-	-	-	8,675	1,810,204
Sale of services (schedule 2)	464,012	56,093	26,746	9,785	173,808	3,813,808
Licenses, permits, fees and penalties (schedule 3)	15,776	298,388	4,816,087	1,699	12,356	218,049
Contributions (schedule 4)	119,933	11,673	22,200	-	6,836	47,061
Investment income	-	-	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 8)	-	-	-	-	-	-
Landfill royalties	-	-	-	-	-	-
MFA surplus distribution	-	-	-	-	-	-
Gain on disposal of tangible capital assets	-	-	-	-	-	-
Contributed tangible capital assets (note 13)	-	-	-	-	-	-
Other (schedule 5)	282,831	152,219	-	-	2,340	243,680
<b>Total Revenue</b>	<b>882,552</b>	<b>518,373</b>	<b>4,865,033</b>	<b>11,484</b>	<b>204,015</b>	<b>6,132,802</b>
Wages, salaries and benefits	5,603,310	5,694,740	5,267,873	465,480	23,628,309	32,098,417
Materials and supplies	319,357	117,064	168,033	6,544	852,618	1,737,261
Repairs and maintenance	48,390	724,111	26,745	331	159,820	368,224
Services	1,674,714	129,319	137,397	67,258	27,170	1,967,919
Leases and rentals	24,047	-	6,536	-	3,026	609,653
Library	-	-	-	-	-	-
ECOMM	-	-	-	-	-	-
Utilities	42,481	213,875	17,761	2,575	115,894	308,557
Garbage and recycling	-	1,266	-	748	9,400	4,785
Regional district charges	-	-	-	-	-	-
Other	1,925,004	215,768	28,931	9,805	246,075	412,812
Municipal equipment charges	(270,027)	112,620	127,269	15,595	868,477	788,986
Amortization of tangible capital assets (note 13)	-	-	-	-	794,085	-
Interest charges	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>9,367,276</b>	<b>7,208,763</b>	<b>5,780,545</b>	<b>568,336</b>	<b>26,704,874</b>	<b>38,296,614</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$(8,484,724)</b>	<b>\$(6,690,390)</b>	<b>\$(915,512)</b>	<b>\$(556,852)</b>	<b>\$(26,500,859)</b>	<b>\$(32,163,812)</b>

Year ended December 31, 2016 with comparative figures for 2015

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Fiscal	Year ending December 31, 2016	Year ending December 31, 2015
\$ -	\$ -	\$ -	\$ 13,553	\$ -	\$ -	\$133,676,375	\$ 133,689,928	\$ 126,990,343
-	1,350,464	69,424	-	-	-	202,159	3,440,926	3,346,682
557,195	3,954,002	8,352,540	26,716,781	16,106,833	5,767,740	1,359,560	67,358,903	64,811,562
2,267,541	912,100	1,846	15,277	-	-	1,060,500	9,619,619	6,994,670
310,970	12,074	214,906	2,058	-	-	13,557,971	14,305,682	6,853,632
-	-	-	-	-	-	2,180,484	2,180,484	2,641,771
-	-	-	-	-	-	566,031	566,031	530,918
-	809,000	-	-	48,000	-	1,023,000	1,880,000	475,000
-	-	-	-	-	-	3,051,538	3,051,538	2,259,386
-	-	-	-	-	-	190,010	190,010	18,829
-	-	-	-	-	-	-	-	3,526,014
-	4,836,792	-	1,226,645	372,600	-	19,284,057	25,720,094	13,767,764
11,416	335,761	729,230	-	-	37,790	27,650	1,822,917	1,725,813
<b>3,147,122</b>	<b>12,210,193</b>	<b>9,367,946</b>	<b>27,974,314</b>	<b>16,527,433</b>	<b>5,805,530</b>	<b>176,179,335</b>	<b>263,826,132</b>	<b>233,942,384</b>
2,414,084	12,507,935	21,544,290	1,937,924	1,495,998	36,888	2,769,476	115,464,724	109,090,353
88,982	3,393,930	1,716,794	659,782	353,091	136,609	36,489	9,586,554	8,921,154
36,924	2,532,400	1,655,064	157,148	554,295	-	329,237	6,592,689	6,330,185
98,476	820,887	737,699	139,601	313,067	-	204,908	6,318,415	6,371,956
13,306	980,255	320,935	266,840	245,511	525	44,158	2,514,792	2,566,707
-	-	-	-	-	-	3,494,212	3,494,212	3,390,730
-	-	-	-	-	-	2,410,042	2,410,042	1,603,572
51,116	1,614,886	2,151,751	137,639	154,002	173	-	4,810,710	4,516,889
15,422	61,281	35,893	85,661	56,063	5,262,732	-	5,533,251	5,396,262
-	-	-	15,787,720	7,227,119	-	-	23,014,839	22,679,883
9,012	665,911	1,055,508	2,416	22,972	-	485,154	5,079,368	4,225,567
173,006	(991,235)	1,700,666	1,553,090	1,295,271	101,427	(4,260,490)	1,214,655	1,102,023
-	11,925,491	1,284,668	2,300,310	1,682,134	-	4,431,965	22,418,653	21,279,755
-	113,071	-	226,280	33,351	-	214,688	587,390	705,720
-	-	-	-	-	-	1,369,322	1,369,322	-
<b>2,900,328</b>	<b>33,624,812</b>	<b>32,203,268</b>	<b>23,254,411</b>	<b>13,432,874</b>	<b>5,538,354</b>	<b>11,529,161</b>	<b>210,409,616</b>	<b>198,180,756</b>
<b>\$246,794</b>	<b>\$(21,414,619)</b>	<b>\$(22,835,322)</b>	<b>\$4,719,903</b>	<b>\$3,094,559</b>	<b>\$267,176</b>	<b>\$164,650,174</b>	<b>\$53,416,516</b>	<b>\$35,761,628</b>



# Notes to the Consolidated Financial Statements

Year ended December 31, 2016 with comparative figures for 2015

## 18. Budget Figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as 2016 - 2020 Financial Plan Bylaw No. 7513 adopted February 15, 2016. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the Consolidated Statement of Operations and Consolidated Statement of Net Financial Assets.

<b>Revenues per the financial plan</b>	<b>\$ 284,876,500</b>
Contributed assets included in bylaw	7,700,000
Fund transfers	(1,835,000)
Reserves used	(64,526,500)
Revenues per Bylaw No. 7513	226,215,000
Capital plan revenues carried forward	2,950,500
Fund transfers	1,835,000
<b>Revenues per financial statements</b>	<b>\$ 231,000,500</b>
<b>Expenses per financial plan</b>	<b>\$ 284,876,500</b>
Capital plan	(92,919,500)
Non capital expenditures included in capital plan	7,000,000
Depreciation included in bylaw	21,446,000
Fund transfers	(1,835,000)
Reserves contributions	(8,495,500)
Principal payments	(478,000)
Expenses per Bylaw No. 7513	209,594,500
Adjustment for non capital expenditures	(4,248,000)
Reserves contributions	4,031,000
Rounding adjustment	2,000
Fund transfers	1,835,000
<b>Expenses per financial statements</b>	<b>\$ 211,214,500</b>

# Supplementary Information

For the years ended December 31,

**2016**

**2015**

## Schedule 1 - Revenue from Government Transfers

Transportation grants	\$ 671,448	\$ 683,731
Drainage grants	663,042	635,891
Provincial traffic fine grants	1,702,499	1,842,926
Other grants	403,937	184,134
	<b>\$ 3,440,926</b>	<b>\$ 3,346,682</b>

## Schedule 2 - Revenue from Sale of Services

Water	\$ 26,716,781	\$ 26,749,731
Sewer	16,106,833	15,538,649
Solid waste	5,767,740	5,552,515
Recreational services	8,437,862	8,234,007
Recoverable services	6,463,163	6,002,816
Other	3,866,524	2,733,844
	<b>\$ 67,358,903</b>	<b>\$ 64,811,562</b>

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

Business licenses	\$ 1,396,869	\$ 1,222,538
Dog licenses	252,325	230,438
Building permits and inspection fee	2,594,426	2,206,198
Bylaw infractions	537,935	271,118
Animal control fees and fines	80,409	55,446
Penalties and interest on taxes and utilities	1,051,770	1,140,998
Soil deposit and highway use fee	736,322	384,510
Development application fee	2,169,088	833,239
Protective service fee	187,744	162,584
Information and administrative fee	488,449	358,316
Other	124,282	129,285
	<b>\$ 9,619,619</b>	<b>\$ 6,994,670</b>

## Schedule 4 - Contributions

Contributions	\$ 12,699,920	\$ 5,287,562
Other Cost Recoveries	677,841	648,882
Donations and Fundraising	474,915	297,301
Other	453,006	619,887
	<b>\$ 14,305,682</b>	<b>\$ 6,853,632</b>

## Schedule 5 - Other Revenue

Rentals	\$ 970,341	\$ 988,489
Disposal of Equipment	83,842	170,936
Cemetery	154,285	117,168
Other	614,449	449,220
	<b>\$ 1,822,917</b>	<b>\$ 1,725,813</b>

## Schedule 6 - Trust Funds

North Delta Cemetery Trust Fund	\$ 21,613	\$ 19,152
South Delta Cemetery Trust Fund	921,185	889,773
Deposits held in trust for developers and others	17,996,532	15,571,285
	<b>\$ 18,939,330</b>	<b>\$ 16,480,210</b>

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

## Schedule 7 – Reserves

	Balance, December 31, 2015	Contributions Received	Internal Transfers	Capital Uses	Operating Uses	Interest Allocated	Balance, December 31, 2016
<b>Statutory Reserves</b>							
Operating	\$ 71,008	\$ -	\$ 70,000	\$ -	\$ -	\$ 1,791	\$ 142,799
Capital projects	2,963,640	56,917	-	-	-	38,361	3,058,918
Equipment replacement	11,900,767	223,428	3,836,943	(3,665,128)	-	156,159	12,452,169
Ladner parking	263,824	-	-	-	-	3,351	267,175
Parks and public lands	8,270,973	707,250	-	(6,140,551)	-	36,038	2,873,710
Tax sale	131,455	-	-	-	-	1,669	133,124
<b>Total Statutory Reserves</b>	<b>\$ 23,601,667</b>	<b>\$ 987,595</b>	<b>\$ 3,906,943</b>	<b>\$ (9,805,679)</b>	<b>\$ -</b>	<b>\$ 237,369</b>	<b>\$ 18,927,895</b>
<b>Non-Statutory Reserves</b>							
Boundary Bay Airport improvements	608,705	-	-	(608,177)	-	-	528
Capital works financing fund	13,020,095	190,015	-	-	-	-	13,210,110
Designated capital (work in progress)	19,759,056	-	-	7,721,067	-	-	27,480,123
Drainage and irrigation	2,679,774	-	-	328,958	-	-	3,008,732
Emergency	500,000	-	-	-	-	-	500,000
Environment	1,011,510	191,871	-	-	-	-	1,203,381
Habitat	33,200	-	-	-	(15,000)	-	18,200
Insurance	3,520,000	-	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	-	628,108
Landscaping	1,500,591	736,752	13,200	(685,000)	-	-	1,565,543
Other	2,692,133	563,640	-	(2,030,000)	(1,198)	-	1,224,575
Payroll benefits and allowances	3,517,565	-	-	-	(1,085,203)	-	2,432,362
Recreation	1,952,907	73,189	425,000	(490,001)	-	-	1,961,095
Recycling and solid waste	716,220	-	-	-	-	-	716,220
Road restoration	5,240,382	252,234	-	(534,624)	-	-	4,957,992
Southlands amenity fund	-	9,165,000	-	-	-	-	9,165,000
Sewer	10,848,724	-	-	2,476,863	-	-	13,325,587
Water	10,095,637	-	-	(302,612)	-	-	9,793,025
<b>Total Non-Statutory Reserves</b>	<b>78,324,607</b>	<b>11,172,701</b>	<b>438,200</b>	<b>5,876,474</b>	<b>(1,101,401)</b>	<b>-</b>	<b>94,710,581</b>
<b>Total Reserves (note 14)</b>	<b>\$ 101,926,274</b>	<b>\$ 12,160,296</b>	<b>\$ 4,345,143</b>	<b>\$ (3,929,205)</b>	<b>\$ (1,101,401)</b>	<b>\$ 237,369</b>	<b>\$ 113,638,476</b>



## Schedule 8 – Statement of Financial Activity by Fund

For the year ended December 31, 2016	Budget	General	Water	Sewer	Solid Waste	Total
<b>Revenues</b>						
Taxation and grants in lieu (note 12)	\$ 133,291,000	\$ 133,676,375	\$ 13,553	\$ -	\$ -	\$ 133,689,928
Government transfers (schedule 1)	2,706,500	3,440,926	-	-	-	3,440,926
Sale of services (schedule 2)	66,892,500	18,767,549	26,716,781	16,106,833	5,767,740	67,358,903
Licenses, permits, fees and penalties (schedule 3)	6,492,500	9,604,342	15,277	-	-	9,619,619
Contributions (schedule 4)	1,074,000	14,303,624	2,058	-	-	14,305,682
Investment income	2,075,000	2,180,484	-	-	-	2,180,484
Actuarial earnings on debt	-	333,548	202,467	30,016	-	566,031
Development cost charges (note 8)	3,820,000	1,832,000	-	48,000	-	1,880,000
Landfill royalties	2,020,000	3,051,538	-	-	-	3,051,538
MFA surplus distribution	188,000	190,010	-	-	-	190,010
Gain on disposal of tangible capital assets	-	-	-	-	-	-
Contributed tangible capital assets (note 13)	7,700,000	24,120,849	1,226,645	372,600	-	25,720,094
Other (schedule 5)	4,741,000	1,785,127	-	-	37,790	1,822,917
	231,000,500	213,286,372	28,176,781	16,557,449	5,805,530	263,826,132
<b>Expenses</b>						
General government	25,706,500	23,241,667	-	-	-	23,241,667
Library services	3,494,500	3,494,212	-	-	-	3,494,212
Fire services	26,611,500	26,704,874	-	-	-	26,704,874
Police services	38,321,500	38,296,614	-	-	-	38,296,614
Other protective services	2,960,500	2,900,328	-	-	-	2,900,328
Water services	23,573,000	-	23,254,411	-	-	23,254,411
Sewer services	13,137,500	-	-	13,432,873	-	13,432,873
Engineering	10,386,500	10,249,143	-	-	-	10,249,143
Drainage	6,149,000	6,392,247	-	-	-	6,392,247
Road and traffic safety	16,660,000	16,983,423	-	-	-	16,983,423
Environmental health	656,500	568,335	-	-	-	568,335
Solid waste	5,693,000	-	-	-	5,538,354	5,538,354
Community planning and development	5,950,000	5,780,546	-	-	-	5,780,546
Parks, recreation and culture	31,914,500	32,203,267	-	-	-	32,203,267
Loss on disposal of tangible capital assets	-	1,369,322	-	-	-	1,369,322
	211,214,500	168,183,978	23,254,411	13,432,873	5,538,354	210,409,616
<b>Excess of Revenues over Expenses</b>	<b>19,786,000</b>	<b>45,102,394</b>	<b>4,922,370</b>	<b>3,124,576</b>	<b>267,176</b>	<b>53,416,516</b>
<b>Change in Equity in Tangible Capital Assets</b>						
Tangible capital assets acquired (note 13)	(85,919,500)	(56,751,633)	(3,731,971)	(2,352,328)	-	(62,835,932)
Amortization of tangible capital assets (note 13)	21,446,000	18,436,208	2,300,310	1,682,135	-	22,418,653
Loss on disposal of tangible capital assets	-	1,369,322	-	-	-	1,369,322
Proceeds from disposal of tangible capital assets	-	60,435	-	-	-	60,435
Actuarial earning on debt	-	(333,548)	(202,467)	(30,016)	-	(566,031)
Debt payments	-	(317,698)	(140,250)	(19,658)	-	(477,606)
Increase in Investment in Tangible Capital Assets	(64,473,500)	(37,536,914)	(1,774,378)	(719,867)	-	(40,031,159)
Decrease (increase) in Reserves	45,190,500	(6,004,945)	(3,407,389)	(2,299,864)	-	(11,712,198)
Net increase (decrease) operating surplus	503,000	1,560,535	(259,397)	104,845	267,176	1,673,159
<b>Unappropriated Surplus, beginning of year</b>	<b>21,523,756</b>	<b>13,406,334</b>	<b>5,279,707</b>	<b>4,522,629</b>	<b>3,504,939</b>	<b>26,713,609</b>
<b>Unappropriated Surplus, end of year</b>	<b>\$ 22,026,756</b>	<b>\$ 14,966,869</b>	<b>\$ 5,020,310</b>	<b>\$ 4,627,474</b>	<b>\$ 3,772,115</b>	<b>\$ 28,386,768</b>

## Permissive Tax Exemptions – 2016

Organization	Address	Total Delta Taxes
828 Air Cadet Squadron Sponsoring Committee	1720 56 Street	300
Ahmadiyya Muslim Jama'at Canada Inc.	9570 River Road	79,800
Augustinian Monastery of British Columbia	3890 Arthur Drive	400
Benediction Lutheran Church	5575 6 Avenue	14,450
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	20,600
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	11,750
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	900
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	27,650
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	16,850
British Columbia Waterfowl Society	5191 Robertson Road	31,700
British Columbia Waterfowl Society	Waterlot	3,550
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12 Avenue	15,250
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	7,750
Columbus Charities Association (Columbus Lodge)	8850 118A Street	8,850
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	5,650
Delta Chamber of Commerce	6201 60 Avenue	7,950
Delta Christian School Society	4789 53 Street	48,700
Delta Community Living Society	3800 72 Street	16,750
Delta Community Living Society	3810 72 Street	5,750
Delta Community Living Society	4909 / 4917 Delta Street	11,600
Delta Community Music School	4705 Arthur Drive	1,550
Delta Fire and Emergency Services	4990 104 Street	1,450
Delta Gymnastics Society	4680 Clarence Taylor Crescent	33,900
Delta Hospice Society	1521 56 Street	15,600
Delta Hospital Auxiliary Society	4816 Delta Street	6,500
Delta Hospital Auxiliary Society	4824 Delta Street	8,850
Delta Hospital Auxiliary Society	4830 Delta Street	8,100
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	8,200
Delta Museum and Archives Society	4450 Clarence Taylor Crescent	6,350
Delta Museum and Archives Society	4858 Delta Street (also portion on Bridge Street)	5,550
Delta Museum and Archives Society	4910 Delta Street	2,100
Delta Museum and Archives Society	4914 Delta Street	2,150
Delta Museum and Archives Society	4918 Delta Street	4,550
Delta Pentecostal Tabernacle	7696 112 Street	17,200
Delta Pentecostal Tabernacle	77 Ave (No Access)	50
Delta Rockhound, Gem and Mineral Club	1720 56 Street	250
Delta Thistle Curling Club	11415 84 Avenue	3,250
Deltassist Family and Community Services Society	9067 120 Street	38,250
Dogwood Holdings Society	4590 51 Street	1,650
Dogwood Holdings Society	4603 Evergreen Lane	21,600
Dogwood Holdings Society	4649 Evergreen Lane	12,550
East Delta United Church (St. Stephen's United Church)	9696 Trunk Road	5,550
Evangelical Free Church of North Delta	11300 84 Avenue	13,250
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	19,550
Gateway Autism Foundation	4812 Georgia Street	3,400
Kinsmen Club of Ladner Tsawwassen	5050 47 Avenue	5,000
KinVillage Association	5430 10 Avenue	7,800
Kirkland House Foundation	4140 Arthur Drive	2,450
Ladner Christian Reformed Church	4594 54A Street	23,000

## Permissive Tax Exemptions – 2016 (continued)

Ladner Community Police Station	5072 48 Avenue	2,550
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	21,550
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	1,600
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	1,600
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	4,000
Ladner Girls Soccer Club & Ladner Soccer Club	5575 Mountain View Boulevard	500
Ladner Gospel Hall	4979 44A Avenue	9,350
Ladner Lawn Bowling Club	5128 47 Avenue	15,900
Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	16,200
Ladner Tennis Club	5151 56 Street	800
Lighthouse Harbour Ministries	9551 Gunderson Road	5,150
McKee Athletic Association (East Delta Hall)	10379 Ladner Trunk Road	15,400
Navy League of Canada	Annacis Channel	3,750
Nordel Fellowship Baptist Church	7940 118 Street	10,850
North Delta Community Police Station	7033 / 7081 120 Street	2,150
North Delta Potters Guild	11415 84 Avenue	5,800
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82 Avenue	18,300
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	4,250
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	1,450
Royal Heights Baptist Church	11706 96 Avenue	22,400
Saviour Lutheran Church Society	4737 57 Street	10,900
Scott Congregation of Jehovah's Witnesses	11955 90 Avenue	22,750
Sources Community Resources Society	4807 Georgia Street	4,650
Sources Community Resources Society (Chestnut House)	4576 55B Street	1,950
South Delta Artists Guild	1710 56 Street	650
South Delta Baptist Church	1880 56 Street	4,650
South Delta Baptist Church	1988 56 Street	82,950
South Delta Library	1321A 56 Street	12,400
South Delta Little House Society	5061 12 Avenue	8,500
Sunshine Hills Tennis Club	11285 Bond Boulevard	16,150
The Catholic Independent Schools Vancouver Archdiocese (Immaculate Conception School)	8843 119 Street	39,600
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	1,500
The Delta Potters Association	1720 56 Street	700
The Nature Trust of British Columbia	Harlock Island	250
The Nature Trust of British Columbia	Riparian Habitat Area	7,500
The Pentecostal Assemblies of Canada (Ladner Christian Fellowship Society)	5545 Ladner Trunk Road	15,250
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	72,950
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church & School)	3900 Arthur Drive	76,550
The Sidekick Players Club	1172 56 Street	2,200
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1117 51A Street	5,700
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	45,750
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	6,850
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	27,350
The Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	7,250
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	14,250
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	8,100
Tsawwassen Independent School Society (Southpointe Academy)	1900 56 Street	155,650
Tsawwassen Tennis Club	286 English Bluff Road	7,800
Tsawwassen United Church	683 53 Street	18,850
Tunnel Town Curling Club	1720 56 Street	8,600
Watershed Artworks Society	11415 84 Avenue	800
<b>Total</b>		<b>1,468,400</b>

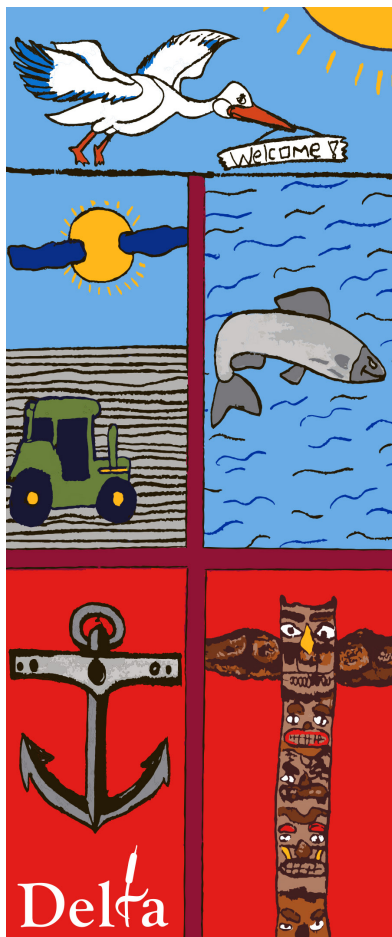


# HERITAGE BANNER DESIGN CONTEST

## 2016 Winners

Congratulations to the 2016 heritage Banner Design Contest Winners!

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



**The Beauty of our Heritage**  
*Sena Kholmatov*

category: Child/Youth



**Three Grande Ladies**  
*Cathey Tyler*

category: North Delta



**Sentinels**  
*Victoria Heryet*

category: South Delta



**Grand  
Prize  
Winner**

# EARTH DAY PHOTO CONTEST

## Grand Prize Winner

We received many submissions for this year's contest, each of which provided a original perspective on Delta's unique natural environment and wildlife.

Congratulations to this year's Grand Prize Winner, Jack MacDonald for his breathtaking shot of Canadian Geese flying over Boundary Bay, with snow-covered mountains stoically cascading across the background.



**Boundary Bay Flyover**  
*Jack MacDonald*

### Annual Report Photo Credits

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





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