



FOR THE YEAR ENDED  
DECEMBER 31, 2020

A photograph of a combine harvester working in a golden-brown field, likely harvesting grain. The harvester is in the middle ground, slightly out of focus, with its header and grain elevator visible. The foreground is filled with the golden stalks of the grain being harvested. The sky is a clear, pale blue. The image is partially covered by a large blue diagonal graphic element on the right side.

# 2020 ANNUAL REPORT

CITY OF DELTA



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“Though the COVID-19 pandemic continues to be at the forefront of our daily lives, in the background City staff and your Council are working hard to maintain a level of service that residents and businesses have come to expect in Delta and we remain dedicated to meeting community needs in 2021 and beyond. Despite the challenges we faced in 2020, the City’s history of prudent financial planning has enabled us to continue to advance long-term plans and invest in new community infrastructure that will shape Delta’s future and enhance community well-being – all without any new borrowing. Thanks to the support and input from our residents and businesses, we are collaborating on initiatives designed to create a resilient and robust Delta where everyone is welcome.”

— Mayor George V. Harvie

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# MAYOR'S MESSAGE

On behalf of Delta Council, I am proud to present the 2020 annual report for the City of Delta. This annual report provides a detailed account of Delta's financial records and highlights some of the accomplishments our City has delivered over the past year.

While 2020 was a year that no one expected and full of challenges, we came together as a community to support one another and keep our City moving forward. I want to begin by first thanking our entire team, including Council, staff, and our outstanding first responders for their exceptional leadership and dedication to finding new ways to safely serve our community during the pandemic.

I am especially proud of our work with the local business community through the Delta Community Resilience and Economic Recovery Support Team. In addition to events and initiatives by this team to connect residents with local businesses, the City streamlined permitting for expanded restaurant and café patios, allowing the community to safely enjoy our great local eateries. We also recognize the integral role in the community played by social service agencies like Deltassist, and have provided ongoing support for their efforts.

As part of our ongoing commitment to invest in community recreation and infrastructure, we successfully delivered additional sport court improvements at Cromie and Hawthorne Park and completed the new Douglas J. Husband Discovery Centre. Construction of the new North Delta Track and Field Facility is well underway and over the next year, two new off-leash dog parks and a covered multi-sport court will be constructed, along with new place making street furniture installations. We are also investing in greater sidewalk connectivity and crosswalk upgrades throughout the community. All of these initiatives will help Delta residents enjoy the outdoors safely.

We also remain committed to taking strong actions to protect the environment. In 2020, we added 300 more hectares to the Burns Bog Ecological Conservancy Area, developed an electric vehicle strategy that will see the installation of 20 level 2 electric charging stations in 2021, and created an Urban Forest Strategy which includes the planting of over a thousand trees each year across Delta.

Our strong partnerships with community partners and local service agencies have helped spark new dialogue and led to exciting initiatives like Delta's new Mobility and Accessibility Committee and my Task Force on Diversity, Inclusion, and Anti-Racism. These initiatives, and others like them, will help us work towards a more accessible Delta for everyone and ensure that the values of inclusion and diversity are reflected in our policies and in the community.

Given the ongoing pandemic and associated uncertainty this year, we expect continued financial impacts in 2021 and remain committed to carefully managing the City's finances. As your Council, we will continue to do everything we can to support our residents and businesses and lead the recovery of Delta's economy. I'm grateful to everyone in our community for pulling together, doing your part, and showing tremendous resilience during these difficult times.

George V. Harvie  
Mayor



# DELTA CITY COUNCIL



*From left to right*

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

# CITY MANAGER'S REPORT



As City Manager for the City of Delta, it is my honour and privilege to present our 2020 Annual Report. The past calendar year was unlike any other in my career and it tested this organization like never before. I am immensely proud of the work of our staff under the direction of Mayor and Council to continually adapt to new procedures and guidelines while providing great service to the community and keeping each other and Delta citizens safe. We are very fortunate that our prior prudent financial planning put us in a position to maintain our secure financial position and we continue to hold that focus through our ongoing pandemic response.

Throughout our pandemic response, Mayor and Council have supported us as we have done our best to keep the community aware of the very latest orders, guidelines, protocols, and procedures. On that note, I want to thank all Delta residents and businesses for being patient and understanding as we worked through some extremely challenging times. You will read about many great achievements over the past year throughout this report. In addition to our outstanding coordinated response to the pandemic, here are a few that stood out for me:

- In July 2020, Mayor Harvie and Council approved The City of Delta's Foundation for the Future, a plan including five pillars and five overarching core values that sets the course for the City through Council's leadership. These pillars include climate change and the environment, housing, social issues, recreation for Delta families, supporting the local economy, and fostering a great sense of community throughout the City.
- The Community Resilience and Economic Recovery Support Team came together early in the pandemic to support the local business community. Major achievements by this group included the #WeLoveDelta campaign to bring residents and businesses together and support local businesses with a streamlined communications and engagement strategy, coordinated advocacy with senior levels of government, information sharing and collaboration amongst business associations, and the Home for the Holidays campaign that brightened our neighbourhoods and celebrated the holidays in new and special ways virtually.
- Our continued work on diversity, inclusion, anti-racism, and accessibility, including the establishment of the new Mayor's Task Force on Diversity, Inclusion, and Anti-Racism, and the new Mobility and Accessibility Committee. I am also proud of my Delta Talks show that brings stories from guests covering topics such as race, gender, poverty, ability, and inclusion.

Despite having our world turned upside down by the COVID-19 pandemic, I am grateful for the opportunity to celebrate these, and many other successes from 2020. My enduring thanks go out to Mayor and Council, the community, staff, and first responders, for working together so well throughout the past year to accomplish so much for Delta.

Sincerely,

Sean McGill  
City Manager





Vancouver  
International  
Airport (YVR)

↑  
Downtown Vancouver  
**26 km**

Richmond



Population  
**~110,000**  
Residents

Salish  
Sea

Tilbury/Nordel

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

Fraser River



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

Ladner



Delta  
City Hall

Musqueam  
First Nation  
No.4

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

Tsawwassen  
First Nation



Roberts Bank  
Terminal

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

Tsawwassen

USA Border  
(Point Roberts)

Tsawwassen  
Ferry Terminal





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

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

# About Delta

• Incorporated 1879 •

## North Delta

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

## Ladner

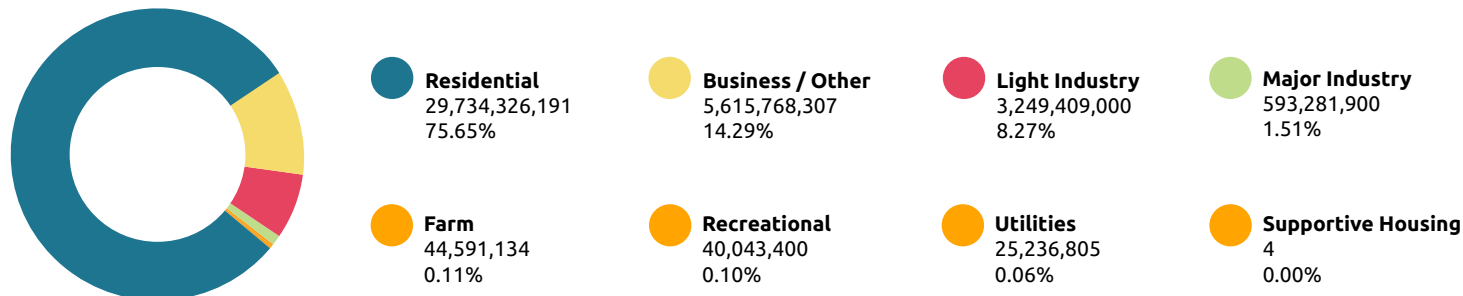
Ladner is a heritage fishing village situated next to the Fraser River. It is home to the civic precinct, including Delta City Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside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

## Tsawwassen

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

# DELTA IN NUMBERS

## Delta's Assessed Value for the Year 2020 (in \$)

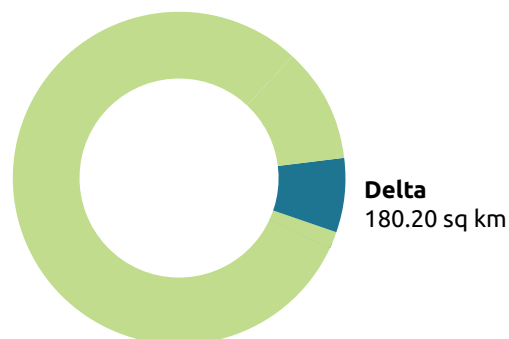


## Total Assessed Value and Municipality Comparison for the year 2020

Municipalities	Total General Purposes Assessed Value (in \$)
Vancouver	388,657,180,496
Surrey	162,045,304,271
Burnaby	108,071,587,951
Richmond	99,942,744,270
Coquitlam	52,937,826,301
Langley Township	48,454,402,241
District of North Vancouver	45,165,506,251
West Vancouver	43,054,060,920
<b>Delta</b>	<b>39,302,656,741</b>
City of North Vancouver	25,437,241,454
Maple Ridge	24,668,176,727
New Westminster	23,323,107,709
Port Coquitlam	18,631,419,363
Port Moody	12,867,126,165
White Rock	9,137,389,022
Langley City	8,328,959,626
Pitt Meadows	5,915,447,875
Bowen Island	2,497,690,287
Anmore	1,564,397,200
Lions Bay	884,365,470
Belcarra	592,141,000

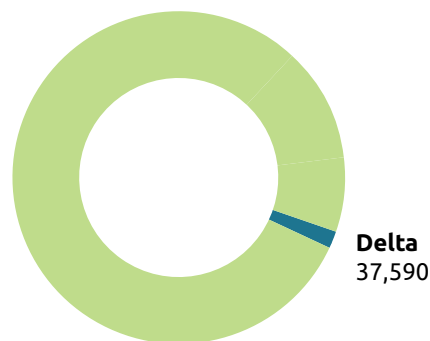
## Land Area – Square Kilometres

**Remainder of Metro Vancouver**  
2,882.68 sq km



## 2016 Number of Dwellings

**Remainder of Metro Vancouver**  
1,027,613

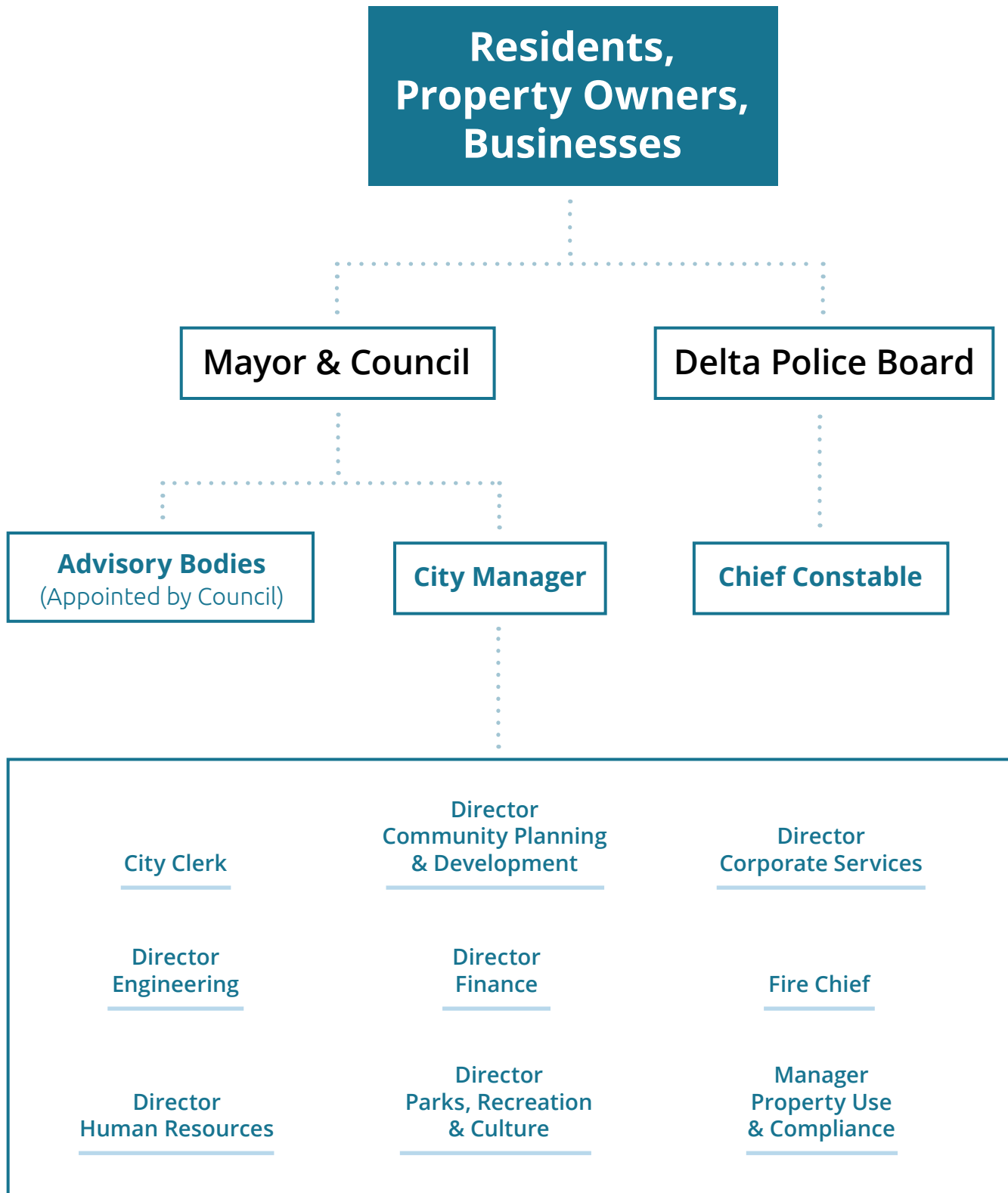


Population Growth 2011 – 2016

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



# ORGANIZATIONAL STRUCTURE









# DEPARTMENT OVERVIEWS







Mural by Gary Nay

# OFFICE OF THE CITY MANAGER



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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





## WHO WE ARE

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













## WHAT WE DO

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

 <p>Oversaw the City's response to the COVID-19 pandemic.</p>	<p>Led the day-to-day operations of the City and implemented Council's direction.</p> 
<p>Led the development of <i>The City of Delta's Foundation for the Future</i> to formalize City goals in line with Council direction.</p> 	<p>Supported the establishment of the Let's Talk Delta online engagement platform to allow for effective public consultation and community input safely during the pandemic.</p> 
 <p>Led a staff fundraising campaign called Delta4Delta that raised over \$18,000 for local charities during the early stages of the pandemic.</p>	<p>Chaired and participated on multiple advisory committees, providing an effective forum for detailed community input.</p> 
<p>Launched 'Delta Talks', an internal show featuring guests from the community to discuss important topics like race, gender, disability, poverty, and more.</p> 	<p>Established the position of Citizen Advocate to act as a mediator for public complaints and disputes related to City matters.</p> 
 <p>Facilitated the completion of the Ladner Village Mural by local artist, Gary Nay.</p>	<p>Worked with regional counterparts to coordinate pandemic response issues, including related to Metro Vancouver Regional Parks.</p> 

# HUMAN RESOURCES



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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





## WHO WE ARE

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



## WHAT WE DO

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes



Achieved a 2020 BC Municipal Safety Association COR Audit score of 92%.

Led employees in their timely return to work after illness or injury and reduced days away from work by 30%.



Introduced a Wellness calendar that provides a positive focus and additional interactive tools to promote engagement in the workplace.



Provided HR guidance on the closure and reopening of facilities, which included risk assessments for buildings and programs; building occupancy assessments, mapping building layouts and department process adjustments; signage; safety plans, and screening protocols.



Facilitated the return of 304 of the auxiliary staff and 35 of the temporary full-time staff that had been laid off during the pandemic.

Strengthened mental health support through resources and tools that provided assistance to employees in relation to the pandemic and to support general mental health and wellbeing.



Supported the implementation of a new applicant tracking system (Taleo) that provided a new platform for external and internal candidates to apply for postings.



Implemented the Pandemic Human Resource Action Plan to minimize the impact of COVID-19 in the workplace through vigilant monitoring sick and travel related absences, responding to all employee sick calls and contact tracing 24/7.



Participated in the planning committee for annual influenza vaccinations for the community at Harris Barn, sponsored by the Delta Division of Family Practice.

Coordinated 13 annual influenza vaccination clinics for staff.



# CORPORATE SERVICES



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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

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



## WHAT WE DO

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

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

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

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

Worked with Deltassist, Delta School District and other social service providers to ensure the needs of seniors and vulnerable families



in the community were addressed through the pandemic.

Established Delta's Community Resilience and Economic Recovery Support Team which provides community resilience and economic recovery support to Delta businesses and community organizations impacted by the COVID-19 pandemic.



Negotiated new servicing agreements with Tsawwassen First Nation for Police Services, Fire Services, Animal Control Services, and Emergency Management.



Funded three service providers to ensure that counselling services for at-risk youth is provided in a sustainable, efficient and effective manner.



Represented Delta's interests in the environmental assessment processes for the Roberts Bank Terminal 2 and Deltaport Fourth Berth project proposals.



Installed *We Love Delta* Adirondack chairs throughout Delta to encourage socialization at a safe physical distance during the pandemic.



Received provincial funding to undertake a childcare assessment and develop an action plan to help improve access to childcare spaces for parents in Delta.



Completed renovations to the George Mackie Library to create a bright, modern space for library users of all ages.

Supported the Corporate Emergency Management Program by helping develop an EOC Staff Training Program, update Delta's Evacuation Plan, and write grant applications.





# CORPORATE SERVICES: LEGAL SERVICES



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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



## WHAT WE DO

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











Risk Management involves identifying risks and developing and implementing decisions to reduce the impact of risk on the City's assets and objectives. This is done through a program of risk control measures, including policies and procedures, and risk financing arrangements, which are designed to meet the levels of risk that have been deemed acceptable by Council.

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

 <p>Completed the transfer to Metro Vancouver of a ½ interest in multiple parcels surrounding Burns Bog.</p>	<p>Negotiated and completed the purchase of St. Stephen's church, a heritage building that is 120 years old.</p> 
<p>Negotiated and completed lease extension and modification to permit COVID-19 testing and vaccinations at 4470 Clarence Taylor Crescent.</p> 	 <p>Developed sidewalk patio licences to address impacts of COVID-19.</p>
 <p>Completed road dedication for the new 80 Street Interchange at Highway 99.</p>	<p>Negotiated licence with Province of BC for construction of replacement boardwalk in Delta Nature Reserve.</p> 
<p>Initiated and completed expropriation of sewer right of way.</p> 	 <p>Drafted and registered documents for 225 development applications.</p>
 <p>Attended to over 25 new or renewed licences and leases.</p>	<p>Opened 84 new claim files and resolved 57 claim files and four lawsuits.</p> 



# CORPORATE SERVICES: CLIMATE ACTION & ENVIRONMENT



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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



## WHAT WE DO











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

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

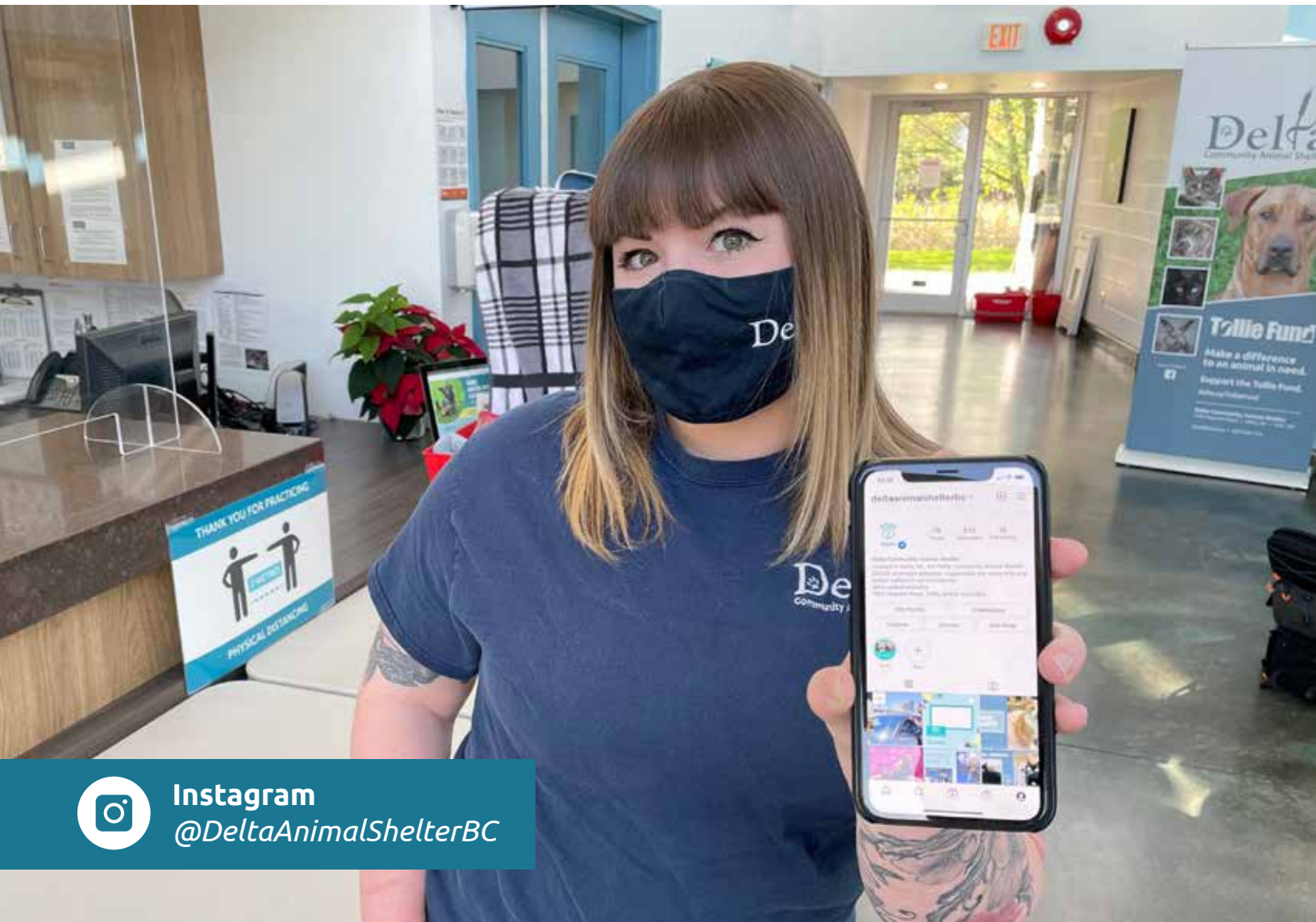


## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

 <p>Achieved carbon neutrality for the ninth consecutive year and received \$261,000 from the Climate Action Revenue Incentive Program grant.</p>	<p>Developed an Urban Forest Strategy.</p>  
<p>Developed an Electric Vehicle Strategy.</p> 	 <p>Delta was declared a Bee City by Bee City Canada.</p>
 <p>Completed seventh year of ditch water sampling within the agricultural areas of Delta.</p>	<p>Launched <a href="http://www.birdslovedelta.ca">www.birdslovedelta.ca</a> and an associated media campaign that included bus shelter ads.</p> 
<p>Reviewed environmental plans and reports for more than 70 projects to support the Engineering, Planning, Parks and Bylaws departments.</p> 	 <p>Conducted ~20 industrial business licence application environmental reviews.</p>
	<p>Initiated a study examining the effectiveness of mechanical trapping for rodent control at civic facilities.</p> 

# PROPERTY USE & COMPLIANCE



**Instagram**  
@DeltaAnimalShelterBC



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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





## WHO WE ARE

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



## WHAT WE DO

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

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes



Staff responded to over 10,220 calls for service in 2020, an increase of approximately 1,000 calls compared to 2019.

Bylaw Inspectors continue to provide services seven days a week and 14 hours a day.



Bylaw Inspectors responded to approximately 700 COVID-19 related non-compliance with Health Order calls.



Bylaw Inspectors provided weekly reports to Fraser Health related to COVID-19 inspections of pubs, restaurants, grocery stores, and public spaces issuing fines and warnings as appropriate.



Business Licence compliance and revenue increased by \$110,000 to \$1,824,819, with an increase of 286 licences for a total of 9,343 in 2020.

Despite limited public access due to COVID-19, the Delta Community Animal Shelter provided care for 678 animals.



DCAS expanded social media reach seeing a 9.4% increase in public engagement with over 300,000 views of 355 posts on Facebook.



DCAS launched a new Instagram page @DeltaAnimalShelterBC.



DCAS celebrated the 100th Feature Friday segment, a weekly series highlighting animals available for adoption.

DCAS manager continues to host the Lower Mainland Animal Control Managers working group, dealing with COVID-19 issues and contingency plans across the region.



# OFFICE OF THE CITY CLERK



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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



## WHAT WE DO

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

Responded to the pandemic by adapting public meetings from in-person to



electronic, and began preparing and distributing electronic agenda packages.

Modified operations to allow for staff to work remotely during the pandemic.



Processed 168 boxes of records for disposition and 271 boxes of inactive records were sent for off-site storage, in accordance with current legislation and standards.



Processed 68 Freedom of Information and Protection of Privacy requests.



Processed over 1,767 items of external correspondence.

Managed 21 Regular Council Meetings; 26 Executive and Special Executive Meetings; 8 Special Council Meetings; 7 Public Hearings; and 43 Council Workshops, Delegations and Special Presentations.



Managed 51 Advisory Committee and Task Force meetings. Processed all applications for Committee membership.



Coordinated publication of legally required public notices in the newspaper. Prepared and sent over 8,600 Public Hearing notices to property owners/occupiers.





# COMMUNITY PLANNING & DEVELOPMENT



*This photo was taken before COVID-19.*



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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



## WHAT WE DO

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

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

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

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



## WHAT WE’RE PROUD OF

### 2020 Achievements / Outcomes



Shifted to a largely virtual service delivery model while maintaining a high quality of service and public engagement.

Processed land use applications for 74 single detached properties; 57 multi-family, commercial or industrial properties, and 28 miscellaneous applications.



Application Centre provided fast and friendly service to customers, including virtual and on-line services, by responding to over 20,980 phone calls and emails enquiries.



Researched and prepared the Delta Parks, Recreation and Culture Amenity Contribution Policy, the first of its kind in Delta.



Assisted with COVID-19 recovery through the hospitality adjustment plan, including 13 temporary patios and amendments to Delta’s Noise Control Bylaw for activity centres.



Issued over 1,900 building permits in 2020 (11% increase from previous year), representing \$289 million in construction value. Conducted over 10,900 building inspections.



Implemented eApply for Plumbing Permits and Single Detached Building Permits. Applicants can submit applications and pay electronically for permits with our online system.



First city in Metro Vancouver to complete its Housing Needs Assessment. Continued work on housing policies and priorities, including support to Mayor’s Housing Task Force for Scott Road.



Advancing agricultural sustainability with Delta branded farm signs and establishment of a new agriculture scholarship and continuing education grant.



Continued work on major phased developments, including Southlands Village, Hampton Cove, Tsawwassen Springs and major industrial parks.





# ENGINEERING



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

- Receive community feedback
- Complete annual work plans



## WHO WE ARE

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

The department is made up of six divisions:

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





## WHAT WE DO

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

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

**Operations** represents the outside City workforce responsible for providing a range of public works, maintenance, and construction services, including horticultural and tree services, parks and sports field maintenance, and snow and ice control.

**Land Development and Special Projects** liaises with external agencies regarding the delivery of key engineering infrastructure projects and administers engineering requirements for land developments and building permit projects.

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

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes



Developed a business area clean-up program to provide litter collection for commercial areas.

Responded to approximately 30,000 service calls.



Implemented a restaurant sidewalk patio pilot program with the goal of helping



local businesses remain open to serve customers in a safe outdoor setting.

Joined Recycle BC, resulting in significant cost savings to the City. Successfully implemented the transition to the modified recycling program.



Completed the 114 Street Neighbourhood Road Improvement Project (92A Avenue to 96 Avenue).

Adapted to COVID-19 by aggressively revamping many programs to reduce expenses and reassigning staff from various departments to support critical work programs.



Developed a comprehensive geotechnical review program for the southerly section of English Bluff Road area.

Implemented pilot permit parking program in Boundary Bay Village due to influx of regional visitors to the area.



Completed the 12 Avenue drainage pump station and associated environmental wetlands.

Completed emergency culvert replacement work within Shaw Creek.



# FINANCE



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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





## WHO WE ARE

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

- Budgets and Taxation
- Financial Services
- Information Services



## WHAT WE DO

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

**Financial Services** maintains the general ledger, processes financial transactions, provides financial reporting for all departments, and processes payments. This area is responsible for overseeing the purchasing of goods and services for the City, including buying for construction projects, as well as controlling the inventory of purchased goods.

Financial Services also oversees the civic building project managers.

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes



Adapted all finance processes to reduce in-person contact without a reduction in service levels.

Successfully employed financial mitigating strategies to protect the City against early pandemic cash flow concerns.



Developed processes and implemented technology to virtually host Council Meetings, Public Hearings, Committees and Boards.



Built and delivered new electronic mapping system (DeltaMap) for staff and residents.



Implemented online applications for plumbing and single family dwelling development permits.

Prepared a revised 2020 to 2024 Financial Plan to provide financial relief to Delta residents and businesses by reducing the property tax increase from 3.5% to 1.75%.



Implemented secure remote access technology, allowing over 200 staff members to safely work from home during the pandemic.



Posted 183 open public bidding opportunities on BC Bid to ensure competitive pricing and trade agreement compliance.



Obtained competitive pricing and guaranteed delivery for pandemic supplies (masks, sanitizer, etc.) for Delta's emergency workers and staff.





# PARKS, RECREATION & CULTURE



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

- Operate and manage public facilities with a high standard of care to ensure the health and safety of patrons and staff is a priority
- Work collaboratively with community organizations to leverage opportunities that are in the interest of the greater community
- Maximize assets through facility optimization/increased usage



## WHO WE ARE

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



## WHAT WE DO

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

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes



Successfully delivered Swim and Skate lessons to 4,582 participants.



Delivered 53 virtual fitness, cultural and community programs with over 64,000 views through Delta's Virtual Recreation Centre.



Completed over 13,000 check-in calls to seniors.



Delivered 6,709 meals to seniors as part of the Nourishing Neighbours Seniors Meal Program.



Began construction of the North Delta track and field facility.

Completed the installation of pickleball courts at Dennison, Chalmers and Cromie Parks.



Installed ten level 2 electric vehicle charging stations.



Completed the installation of two pedestrian bridges and trail upgrades at Ladner Harbour Park.



Completed a feasibility study for the proposed expansion of the Winskill Aquatic & Fitness Centre.

Completed a Parks washrooms and field house condition assessment.





# FIRE & EMERGENCY SERVICES



## DEPARTMENTAL OBJECTIVES

### Objectives:

- Maintain the highest level of fire protection and emergency services to the community in accordance with governing legislation
- Plan for future issues, examine needs to enhance emergency response and preparedness

### Measuring Objectives:

- Maintain high quality emergency service levels through education, including first responder pre-hospital care training and the BCIT Succession Planning Program
- Enhance emergency preparedness in Delta



## WHO WE ARE

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

Delta Fire and Emergency Services comprises four divisions:

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





## WHAT WE DO

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

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











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

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

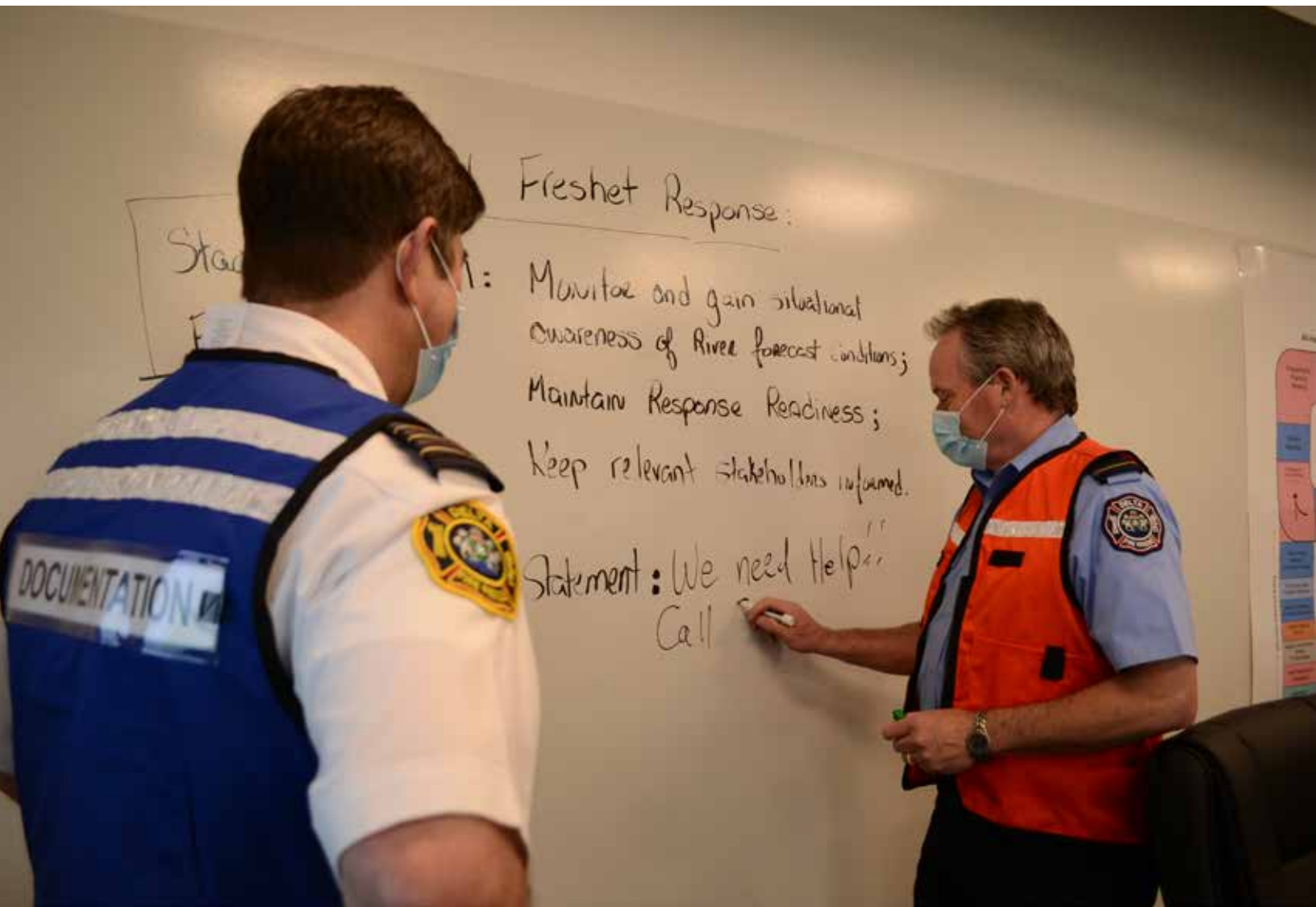


## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

 <p>Entered into sixth year of enhanced pre-hospital care services to residents, incorporating enhanced PPE COVID-19 protocols.</p>	<p>Completed comprehensive training that meets National Fire Protection Association standards and the needs of a diverse and growing community.</p> 
<p>Refurbished and equipped Trailer Unit into a Structural Protection Unit and trained personnel on the use of the new asset.</p> 	<p>Provided ongoing pandemic support to Delta's Emergency Operations Centre and established a department-specific COVID-19 Task Force to address and implement firefighter safety procedures.</p> 
<p>Purchased outdoor burn props including a car, barbeque, propane cylinders, dumpster, and burn pad, to augment the new training facility.</p> 	<p>Completed 2,140 property inspections of commercial structures to ensure fire code compliance.</p> 
<p>Attended 51 structure fires – 23 of which required a formal investigation.</p> 	<p>Trained and evaluated 30 new recruits.</p> 
<p>Maintained consistent five-minute window response times for priority pre-hospital care services. Implemented GPS-based dispatching to further enhance response times.</p> 	<p>Ran a seven day safety media campaign for Fire Prevention Week (Oct 4-10) bringing awareness to fire safety in the kitchen and home.</p> 

# FIRE & EMERGENCY SERVICES: EMERGENCY MANAGEMENT OFFICE



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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



## WHAT WE DO

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes



Acquired over \$100,000 in funding to support emergency management initiatives.

Facilitated community outreach programs for adults and teens to inform, educate, and build resiliency to the impacts of emergencies and disasters.



Promoted Staff Emergency Preparedness through various activities & initiatives (e.g., ShakeOut BC Exercise & emergency preparedness kit purchases through payroll deduction).



Prepared the City to respond to seasonal emergencies, including spring freshet, wildfire, storm surge and other weather related events.



Acquired a trailer to support the storage and delivery of Emergency Support Services resources during emergency response.



Supported emergency management integration and collaboration within the region while collaborating on various emergency planning, training and exercise activities.



Supported the City's response efforts during the Tsawwassen Bluff Slope failure, Spring Freshet events and the COVID-19 pandemic.



Initiated the development of a Damage Assessment – Windshield Survey Process for staff.



Established a Community Liaison position to support the delivery of Emergency Preparedness training and education.

Developed or maintained the following Emergency Plans; BBFH EOC Activation guide, Delta Evacuation plan, Burns Bog Fire Management plan, Emergency Plan Contact booklet, and City of Delta Emergency plan.





# DELTA POLICE



## DEPARTMENTAL OBJECTIVES

### Objectives:

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

### Measuring Objectives:

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



## WHO WE ARE

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



## WHAT WE DO











Delta Police offers a wide variety of programs and services and strives to protect vulnerable populations, prevent crime, and hold offenders accountable. Along with the traditional specialized sections of Traffic, School Liaison, Emergency Planning, Community Police Stations, and Vulnerable Sector Units, Delta Police has enhanced its services to vulnerable members of the community, including immigrants and refugees, seniors, at-risk youth, and those suffering from mental illness.

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



## WHAT WE'RE PROUD OF

### 2020 Achievements / Outcomes

 <p>Developed the Equity, Diversity and Inclusion (EDI) Unit and hired of the first DPD Diversity Liaison Constable.</p>	<p>Opened the Regional Municipal Training Center, a state of the art training site in Delta.</p> 
<p>Named one of BC's Top Employers for the third consecutive year.</p> 	<p>19 of 28 recommendations issued in the final report of the National Inquiry into Missing and Murdered Indigenous Women and Girls are in practice and work is underway to implement the remainder.</p> 
 <p>For the first time, enacted the DPD Pandemic and Mobilization Emergency Plan due to the COVID-19 pandemic.</p>	<p>Recorded a 21% reduction in motor vehicle collisions from the previous year.</p>  <p>↓ 21% DECREASE</p>
<p>Launched the Online Incident Reporting System to provide better customer service to the community by allowing greater flexibility to report calls for service.</p> 	 <p>Recorded a 17% reduction in violent crime from the previous year.</p>
 <p>Recorded a 9% reduction in property crime from the previous year.</p>	<p>Implemented a drone program with eight pilots being trained. Drones provide an additional tool to search for missing people and enhance public safety.</p> 

# 2020 AUDITED CONSOLIDATED FINANCIAL STATEMENTS





# MANAGEMENT'S REPORT

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

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

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

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

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

On behalf of City of Delta,



Melanie Kerr, CPA CA  
Treasurer (Director of Finance)



## Independent auditor's report

To the Mayor and Council of The City of Delta

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### Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The City of Delta and its subsidiary (together, the City) as at December 31, 2020 and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### What we have audited

The City's consolidated financial statements comprise:

- the consolidated statement of financial position as at December 31, 2020;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of net financial assets for the year then ended;
- the consolidated statement of cashflows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

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### Basis for opinion

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

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

#### Independence

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

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.



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

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

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

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

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

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

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

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





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

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

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
May 11, 2021

# Consolidated Statement of Financial Position

## As at December 31, 2020 with comparative figures for 2019

As at December 31	2020	2019
<b>Financial Assets</b>		
Cash and cash equivalents (note 2)	\$ 152,018,423	\$ 56,069,156
Restricted cash and cash equivalents (note 3)	27,690,469	27,446,405
Accounts receivable (note 4)	30,816,509	22,947,309
Portfolio investments (note 5)	120,090,789	176,770,459
	330,616,190	283,233,329
<b>Liabilities</b>		
Accounts payable (note 6)	51,644,468	17,893,636
Other liabilities (note 7)	25,240,587	24,826,666
Accrued employee future benefits (note 8)	9,266,900	8,936,900
Deferred revenues (note 9)	6,223,011	6,951,054
Restricted revenues (note 10)	46,336,499	43,053,255
Refundable performance deposits (note 11)	27,690,469	27,446,405
Long term debt (note 12)	925,065	1,507,671
	167,326,999	130,615,587
<b>Net Financial Assets</b>	<b>163,289,191</b>	<b>152,617,742</b>
<b>Non Financial Assets</b>		
Tangible capital assets (note 15)	960,044,274	930,363,131
Inventories	970,646	767,929
Prepays	976,110	1,007,208
Other assets (note 13)	1,104,588	1,025,139
<b>Accumulated Surplus (note 16)</b>	<b>\$ 1,126,384,809</b>	<b>\$ 1,085,781,149</b>
Commitments and contingencies (note 17)		

# Consolidated Statement of Operations

Year ended December 31, 2020 with comparative figures for 2019

For the years ended December 31	2020 Budget	2020	2019
<b>Revenues</b>			
Taxation and grants in lieu (note 14)	\$ 158,292,500	\$ 158,768,733	\$ 152,876,166
Government transfers (schedule 1)	2,545,000	14,198,896	3,552,122
Sale of services (schedule 2)	71,692,000	72,570,202	73,538,634
Licenses, permits, fees and penalties (schedule 3)	6,740,500	8,990,080	8,457,353
Contributions (schedule 4)	2,912,500	3,709,332	4,960,756
Investment income	2,313,000	3,426,880	5,366,339
Actuarial earnings on debt	-	334,617	306,873
Development cost charges (note 10)	1,422,000	627,000	2,620,000
Landfill royalties	3,730,000	3,885,407	3,789,400
Contributed tangible capital assets (note 15)	20,000,000	13,662,002	20,629,902
Other (schedule 5)	3,973,500	2,058,128	2,238,340
	273,621,000	282,231,277	278,335,885
<b>Expenses</b>			
General government	28,863,000	24,852,300	26,643,164
Library services	3,912,500	3,912,304	3,825,588
Fire services	33,809,000	34,243,348	31,466,221
Police services	48,383,000	47,535,034	43,452,353
Other protective services	3,425,000	3,101,289	3,513,048
Water services	26,728,000	26,210,908	25,542,826
Sewer services	15,417,000	15,009,407	13,879,243
Engineering	12,051,000	12,148,867	11,657,859
Drainage	7,405,000	6,933,873	6,669,426
Road and traffic safety	18,826,000	18,218,602	19,290,727
Environmental health	991,000	814,319	859,417
Solid waste	6,721,000	6,754,408	5,931,836
Community planning and development	6,705,500	6,109,209	5,508,875
Parks, recreation and culture	34,092,000	32,130,061	36,567,126
Loss on disposal of tangible capital assets	-	3,653,688	2,132,192
	247,329,000	241,627,617	236,939,901
<b>Annual Surplus</b>	26,292,000	40,603,660	41,395,984
<b>Accumulated Surplus, beginning of year</b>	<b>1,085,781,149</b>	<b>1,085,781,149</b>	<b>1,044,385,165</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 1,112,073,149</b>	<b>\$ 1,126,384,809</b>	<b>\$ 1,085,781,149</b>



# Consolidated Statement of Net Financial Assets

Year ended December 31, 2020 with comparative figures for 2019

For the years ended December 31	2020 Budget	2020	2019
<b>Annual Surplus</b>	<b>\$ 26,292,000</b>	<b>\$ 40,603,660</b>	<b>\$ 41,395,984</b>
Amortization of tangible capital assets (note 15)	27,000,000	27,694,381	26,334,151
Acquisition of contributed tangible capital assets (note 15)	(20,000,000)	(13,662,002)	(20,629,902)
Acquisition of tangible capital assets	(107,639,500)	(47,476,412)	(46,694,252)
Loss (gain) on disposal of tangible capital assets	-	3,653,688	2,132,192
Proceeds from disposal of tangible capital assets	-	109,203	430,320
Changes in inventories	-	(202,717)	(31,051)
Changes in prepaid	-	31,098	582,742
Changes in other assets	-	(79,450)	(158,427)
<b>Increase (Decrease) in Net Financial Assets</b>	<b>(74,347,500)</b>	<b>10,671,449</b>	<b>3,361,757</b>
<b>Net Financial Assets, beginning of year</b>	<b>152,617,742</b>	<b>152,617,742</b>	<b>149,255,985</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 78,270,242</b>	<b>\$ 163,289,191</b>	<b>\$ 152,617,742</b>

# Consolidated Statement of Cashflows

Year ended December 31, 2020 with comparative figures for 2019

For the years ended December 31 Cash provided by (used in):	2020	2019
<b>Operating Transactions</b>		
Annual Surplus	\$ 40,603,660	\$ 41,395,984
Non-cash charges to operations		
Amortization of tangible capital assets (note 15)	27,694,381	26,334,151
Contribution of tangible capital assets (note 15)	(13,662,002)	(20,629,902)
Loss on disposal of tangible capital assets	3,653,688	2,132,192
	17,686,067	7,836,441
Changes in non-cash working capital		
Accounts receivable	(7,869,202)	3,424,712
Accounts payable	33,750,833	(4,406,670)
Other liabilities	413,921	447,071
Accrued employee future benefits	330,000	238,700
Prepays, inventories and other assets	(251,068)	393,265
Restricted revenues	44,272	(3,869)
Restricted cash and cash equivalents	(244,064)	(2,178,813)
Refundable performance deposits	244,064	2,178,813
Deferred development cost charges used	(627,000)	(2,620,000)
Deferred revenues	(728,043)	733,890
	25,063,713	(1,792,901)
<b>Net change in cash from operating transactions</b>	<b>83,353,440</b>	<b>47,439,524</b>
<b>Capital Transactions</b>		
Acquisition of tangible capital assets	(47,476,412)	(46,694,252)
Proceeds from disposal of tangible capital assets	109,203	430,320
<b>Cash used in capital transactions</b>	<b>(47,367,209)</b>	<b>(46,263,932)</b>
<b>Investing Transactions</b>		
Proceeds from sale of portfolio investments	154,143,101	136,168,900
Purchase of portfolio investments	(97,463,431)	(144,012,878)
<b>Cash provided by (used in) investing transactions</b>	<b>56,679,670</b>	<b>(7,843,978)</b>
<b>Financing Transactions</b>		
Long term debt retired	(582,606)	(554,862)
Deferred development cost charges interest earned	663,137	888,557
Deferred development cost charges collected	3,202,835	2,176,251
<b>Cash provided by financing transactions</b>	<b>3,283,366</b>	<b>2,509,946</b>
<b>(Decrease) Increase in Cash and Cash Equivalents</b>	<b>95,949,267</b>	<b>(4,158,440)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>56,069,156</b>	<b>60,227,596</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>\$ 152,018,423</b>	<b>\$ 56,069,156</b>
Supplemental cash flow information, interest paid	\$ 143,500	\$ 127,207

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 1. Significant Accounting Policies

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

### a) Basis of Consolidation

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

### b) Basis of Accounting

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

### c) Government Transfers

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

### d) Cash and Cash Equivalents

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

### e) Portfolio Investments

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

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

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

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

### f) Accounts Receivable

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

### g) Development Cost Charges

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



# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## h) Non-Financial Assets

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

## i) Tangible Capital Assets

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

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

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

## j) Inventory

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

## k) Deferred Revenue

Receipts which are restricted by legislation of senior governments or by agreement with external parties are deferred and reported as deferred revenues. The amounts will be recognized as revenue in the year in which the expenditures are incurred. The City defers a portion of permits, licenses and other fees and recognizes this revenue in the year in which related services are performed or other related expenditures are incurred. (Note 9).

## l) Revenue Recognition

Revenue is recorded on the accrual basis and is recognized when earned. Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or restricted revenue.

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

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

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

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

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

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

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## m) Use of Estimates

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

## n) Basis of Segmentation (Notes 18 and 19)

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

## o) Employee Future Benefits (Notes 8 and 17)

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

Post-employment benefits are also accrued by City employees. Liabilities related to these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. Liabilities under these benefit plans are accrued and based on projected benefits as the employees render services necessary to earn future benefits.

## p) Contaminated Sites

Contaminated sites are formed as a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- 1) An environmental standard exists;
- 2) Contamination exceeds the environmental standard;
- 3) The municipality is directly responsible or accepts responsibility;
- 4) It is expected that the future economic benefits will be given up;
- 5) A reasonable estimate of the amount can be made.

Management has assessed its potential liabilities under the standard including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time; therefore no liability was recognized at December 31, 2020.

## q) Budget Figures (Note 20)

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2020 - 2024 Revised Financial Plan Bylaw No. 7935 adopted April 27, 2020. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 2. Cash and Cash Equivalents

	<u>2020</u>	<u>2019</u>
Canadian dollar accounts (effective interest .80% to .90%)	\$ 98,192,204	\$ 27,567,082
Chartered banks and credit union term deposits (effective interest .21% to .24%)	52,013,448	26,110,180
US dollar account	1,812,771	2,391,894
	<u>\$ 152,018,423</u>	<u>\$ 56,069,156</u>

Cash and cash equivalents as at December 31, 2020 comprised eleven Canadian dollar accounts and one US dollar account. The accounts are interest bearing and range in rates from prime rate minus 1.49% to 1.74% (2019 - prime rate minus 1.49% to 1.74%). Term deposits mature within 90 days of purchase.

## 3. Restricted Cash and Cash Equivalents

	<u>2020</u>	<u>2019</u>
Chartered banks and credit union term deposits (effective interest .21% to .24%)	\$ 27,690,469	\$ 27,446,405

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

## 4. Accounts Receivable

	<u>2020</u>	<u>2019</u>
Taxes	\$ 4,915,379	\$ 4,605,383
Utilities	6,951,544	6,283,988
Local improvements (non-interest bearing; repayment term - 15 years)	278,257	311,779
Trade	18,788,323	11,882,193
	<u>30,933,503</u>	<u>23,083,343</u>
Less: allowance for doubtful accounts	(116,994)	(136,034)
	<u>\$ 30,816,509</u>	<u>\$ 22,947,309</u>

## 5. Portfolio Investments

Portfolio Investments as at December 31 comprise:

	<u>2020</u>	<u>2019</u>
Chartered banks (effective interest rate .21% to 3.17%, maturing 2021 to 2026)	\$ 104,234,549	\$ 146,001,344
Provincial government bonds (effective interest rate 2.15% to 3.59% maturing 2021 to 2028)	10,856,240	10,769,115
Credit unions (effective interest rate 1.1% to 2.6%, maturing 2021)	5,000,000	20,000,000
	<u>\$ 120,090,789</u>	<u>\$ 176,770,459</u>

Portfolio investments include provincial backed bonds and notes; chartered bank bonds, notes, banker's acceptances and strip coupons; and the Credit Union term deposits. The effective interest rates range from .21% to 3.59% (2019 - 1.55% to 3.59%). In 2020, the average rate of return was 1.6% (2019 - 2.25%). The maturity dates of the investments range from January 2021 to 2028.

## 6. Accounts Payable

	<u>2020</u>	<u>2019</u>
Trade	\$ 16,842,218	\$ 14,526,901
Holdback	2,648,974	2,097,728
Other government	32,153,276	1,269,007
	<u>\$ 51,644,468</u>	<u>\$ 17,893,636</u>



# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 7. Other Liabilities

	<u>2020</u>	<u>2019</u>
Wages and benefits	\$ 2,886,464	\$ 4,488,652
Accrued benefits	8,305,348	6,934,350
Legal liabilities	562,000	562,000
Prepaid utilities	1,223,871	1,190,199
Prepaid taxes	12,250,814	11,622,687
Other	13,810	26,908
Due (from) to cemeteries	(1,720)	1,870
	<u>\$ 25,240,587</u>	<u>\$ 24,826,666</u>

## 8. Employee Benefit Plans

	<u>2020</u>	<u>2019</u>
Accrued benefit liability, beginning of year	\$ 8,936,900	\$ 8,698,200
Service cost	734,300	780,000
Interest cost	279,700	272,600
Benefit payments	(730,800)	(860,700)
Amortization of actuarial loss	46,800	46,800
Accrued benefit liability, end of year	<u>\$ 9,266,900</u>	<u>\$ 8,936,900</u>
Unamortized net actuarial loss (gain)	(328,500)	383,700
Accrued benefit obligation, end of year	<u>\$ 8,938,400</u>	<u>\$ 9,320,600</u>

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

	<u>2020</u>	<u>2019</u>
Discount rates	3.0%	3.0%
Expected compensation increases	3.1%	3.1%
Estimated average remaining service life of employees	13	12

The City provides employee future benefits in the form of severance benefits, compensated absences and non-vested sick leave to qualifying employees. Severance benefits are cash settlements to employees who cease employment with the City after a specified period of time. The City provides certain post-employment termination benefits to both qualifying union and exempt employees.

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2020. The next valuation will be performed as at December 31, 2022.

## 9. Deferred Revenues

	<u>2020</u>	<u>2019</u>
Local improvements	\$ 278,257	\$ 311,779
Government transfers	2,136,372	3,866,533
Prepaid recreational fees	299,166	676,220
Prepaid business licenses	987,534	902,065
Deferred development fees	651,379	402,663
Other	1,870,303	791,794
	<u>\$ 6,223,011</u>	<u>\$ 6,951,054</u>

Deferred revenue represents revenues that: 1) are collected but not earned as of December 31, 2020. These revenues will be recognized in future periods as they are earned; 2) are funds received from external parties for specified purposes. These funds are recognized as revenue in the period when the eligible related expenditures or restrictions have been met.

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

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 10. Restricted Revenues

	<u>2020</u>	<u>2019</u>
Deferred development cost charges "DCC"	\$ 43,397,105	\$ 40,158,133
Boundary Bay Airport maintenance account	2,939,394	2,895,122
	<u>\$ 46,336,499</u>	<u>\$ 43,053,255</u>

DCC's for capital costs related to:	<u>2020</u>	<u>2019</u>
Drainage	\$ 4,549,404	\$ 3,916,043
Roads	18,065,468	16,732,544
Open Space	12,207,025	11,081,433
Water	3,785,276	3,791,135
Sewer	4,789,932	4,636,979
	<u>\$ 43,397,105</u>	<u>\$ 40,158,134</u>

Deferred DCC's, beginning of the year	\$ 40,158,133	\$ 39,713,325
Transfers to revenue	(627,000)	(2,620,000)
DCC's levied for the year	3,202,835	2,176,251
Interest allocated	663,137	888,557
Deferred DCC's, end of the year	<u>\$ 43,397,105</u>	<u>\$ 40,158,133</u>

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

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

## 11. Refundable Performance Deposits

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

## 12. Long Term Debt

Debenture debt principal is reported net of sinking fund balances and interest expense is reported net of sinking fund earnings. The City carries no debt for others. The total debt issued and outstanding as at December 31, 2020 was \$925,065 with various rates of interest (as at December 31, 2019 - \$1,507,671).

Bylaw	Rate	Maturity	Original Debenture	Equity in Sinking Fund	Balance, December 31, 2019	Balance, December 31, 2020	Interest Paid during the Year
Sungod Rec (5760)	various	2022	\$ 6,200,000	\$ (5,500,560)	\$ 1,139,946	\$ 699,440	\$ 108,500
Sungod Rec (5761)	various	2022	2,000,000	(1,774,375)	367,725	225,625	35,000
<b>Total Long Term Debt</b>			<b>\$ 8,200,000</b>	<b>\$ (7,274,935)</b>	<b>\$ 1,507,671</b>	<b>\$ 925,065</b>	<b>\$ 143,500</b>

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Sungod Recreation Debt	\$ 391,489	\$ 159,871	\$ -	\$ -	\$ -

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 13. Other Assets

	<u>2020</u>	<u>2019</u>
Ladner Harbour Infrastructure	\$ 1,104,588	\$ 1,025,139

## 14. Taxation Revenue

	<u>2020</u>	<u>2019</u>
General taxation and debt levy	\$ 147,485,610	\$ 141,547,405
Collections for other taxing authorities	71,791,022	88,052,016
Special assessments	434,456	437,642
Payments in lieu	4,499,862	4,378,835
Utilities and ports compensation	646,386	652,954
Tsawwassen Business Improvement Association	142,168	138,697
Other taxes	5,560,251	5,720,634
Subtotal	230,559,755	240,928,183
Transfer to:		
Province of BC - school taxes	(49,849,438)	(68,437,758)
Greater Vancouver Regional District	(2,918,751)	(2,321,469)
Municipal Finance Authority	(11,503)	(11,117)
BC Assessment Authority	(2,561,071)	(2,354,161)
Greater Vancouver Transportation Authority	(16,450,259)	(14,927,511)
Total collections for other taxing authorities	(71,791,022)	(88,052,016)
General taxation and debt levy	\$ 158,768,733	\$ 152,876,167

## 15. Tangible Capital Assets

	Balance Dec 31, 2019	Additions	Disposals	Balance Dec 31, 2020
<b>Cost</b>				
Land	\$ 238,606,054	\$ 1,256,817	\$ (1,701,374)	\$ 238,161,497
Buildings	150,748,529	14,989,140	(1,298,563)	164,439,106
Vehicles	28,409,970	1,335,345	(450,086)	29,295,229
Machinery and equipment	9,910,575	1,885,944	(93,928)	11,702,591
Land improvements	30,953,582	2,051,343	(244,875)	32,760,050
Waterworks	145,566,195	5,658,468	(203,953)	151,020,710
Sewer mains	122,620,558	6,659,319	(206,621)	129,073,256
Pooled assets	48,569,495	3,408,538	(2,177,701)	49,800,332
Drainage infrastructure	256,175,088	14,489,313	(132,217)	270,532,184
Roads infrastructure	339,549,494	7,150,142	(2,118,652)	344,580,984
Leased assets	79,574	359,459	-	439,033
Work in progress	17,011,795	1,894,586	(191,747)	18,714,634
<b>Total Cost</b>	<b>\$ 1,388,200,909</b>	<b>\$ 61,138,414</b>	<b>\$ (8,819,717)</b>	<b>\$ 1,440,519,606</b>



# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 15. Tangible Capital Assets (continued)

	Balance Dec 31, 2019	Additions	Disposals	Balance Dec 31, 2020
<b>Accumulated Amortization</b>				
Buildings	\$ 51,941,549	\$ 5,117,771	\$ (584,229)	\$ 56,475,091
Vehicles	15,656,726	2,224,270	(356,059)	17,524,937
Machinery and equipment	6,599,599	670,271	(89,868)	7,180,002
Land improvements	13,057,568	1,243,683	(135,886)	14,165,365
Waterworks	46,585,274	2,069,700	(180,901)	48,474,073
Sewer mains	50,088,730	1,828,982	(172,234)	51,745,478
Pooled assets	17,001,363	3,615,394	(2,177,701)	18,439,056
Drainage infrastructure	84,272,882	3,356,838	(62,557)	87,567,163
Roads infrastructure	172,554,513	7,560,991	(1,297,392)	178,818,112
Leased assets	79,574	6,481	-	86,055
<b>Total Accumulated Amortization</b>	<b>\$ 457,837,778</b>	<b>\$ 27,694,381</b>	<b>\$ (5,056,827)</b>	<b>\$ 480,475,332</b>
<b>Net Book Value</b>				
Land	\$ 238,606,054	\$ 1,256,817	\$ (1,701,374)	\$ 238,161,497
Buildings	98,806,980	9,871,369	(714,334)	107,964,015
Vehicles	12,753,244	(888,925)	(94,027)	11,770,292
Machinery and equipment	3,310,976	1,215,673	(4,060)	4,522,589
Land improvements	17,896,014	807,660	(108,989)	18,594,685
Waterworks	98,980,921	3,588,768	(23,052)	102,546,637
Sewer mains	72,531,828	4,830,337	(34,387)	77,327,778
Pooled assets	31,568,132	(206,856)	-	31,361,276
Drainage infrastructure	171,902,206	11,132,475	(69,660)	182,965,021
Roads infrastructure	166,994,981	(410,849)	(821,260)	165,762,872
Leased assets	-	352,978	-	352,978
Work in progress	17,011,795	1,894,586	(191,747)	18,714,634
<b>Total Net Book Value</b>	<b>\$ 930,363,131</b>	<b>\$ 33,444,033</b>	<b>\$ (3,762,890)</b>	<b>\$ 960,044,274</b>

a) Assets under construction (Work in Progress) having a value of \$18,714,634 (2019 - \$17,011,795) have not been amortized. Amortization of these assets will commence when the assets are put into service.

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

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

The value of the Contributed Assets received is as follows:

	2020	2019
Buildings	\$ 2,387,829	\$ -
Land improvements	-	255,418
Pooled assets	1,044,855	861,000
Drainage	3,334,235	12,844,779
Roads	2,705,823	3,626,825
Water	1,848,888	1,075,650
Sewer	2,340,372	1,966,230
	<b>\$ 13,662,002</b>	<b>\$ 20,629,902</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 16. Accumulated Surplus

	<u>2020</u>	<u>2019</u>
<b>Equity in Tangible Capital Assets</b>	<b>\$ 959,119,208</b>	<b>\$ 928,855,460</b>
General	32,607,605	23,709,782
Water	8,904,243	6,571,707
Sewer	7,244,873	6,409,498
Solid waste	4,283,762	4,081,338
<b>Total Unappropriated Surplus</b>	<b>53,040,483</b>	<b>40,772,325</b>
Capital projects	4,317,939	4,222,135
Equipment replacement	12,880,698	10,908,803
Ladner parking	390,016	383,874
Operating	370,361	295,080
Parks and public lands	3,523,014	3,333,448
Tax sale	142,870	140,620
<b>Total Statutory Reserves</b>	<b>21,624,898</b>	<b>19,283,960</b>
Capital works financing fund	9,281,260	9,281,260
Designated capital (work in progress)	44,958,826	50,443,042
Development	3,669,541	3,711,323
Drainage and irrigation	1,111,961	982,337
Emergency	500,000	500,000
Environment	1,834,465	1,741,973
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	1,575,216	1,558,113
Other	3,302,683	3,076,466
Payroll benefits and allowances	2,432,362	2,432,362
Recreation	3,724,577	3,591,686
Recycling and solid waste	716,220	716,220
Road restoration	5,435,693	3,572,357
Sewer	6,148,281	8,365,589
Water	3,761,027	2,748,568
<b>Total Non-Statutory Reserves</b>	<b>92,600,220</b>	<b>96,869,404</b>
<b>Total Reserves (schedule 7)</b>	<b>114,225,118</b>	<b>116,153,364</b>
<b>Total Accumulated Surplus</b>	<b>\$ 1,126,384,809</b>	<b>\$ 1,085,781,149</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 17. Commitments and Contingencies

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

**b)** The City of Delta and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

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

The City of Delta paid \$12,750,969 (2019 - \$11,241,729) for employer contributions while employees contributed \$9,446,483 (2019 - \$8,906,772) to the plan in fiscal 2020.

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

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

**c)** The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-appropriation insurance reserve (note 16 and schedule 7). Based on estimates, this appropriation reasonably provides for all outstanding claims.

**d)** The City has a contingent liability with respect to the Municipal Finance Authority of BC "MFA" Debt Reserve Fund Demand Note. As a condition of the borrowing undertaken by the City, the City was required to contribute to the MFA Debt Reserve through a demand note. The demand note will only be recorded as an asset and liability if a local government, under joint and several agreement of the regional district, defaults on the loan obligation. Upon this action of the default, the MFA may call the outstanding demand notes of the deficient regional district, at which point the demand notes then become an asset and a liability of the associated members. Once the defaulting local government repays in full the defaulted position, the MFA will refund all called demand notes. It is generally unlikely that the funds will be demanded by the MFA; therefore, the contingent liability has not been recorded in the consolidated financial statements. As at December 31, 2019, the demand notes total \$443,122 (2019 - \$439,925).



# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 18. Basis of Segmented Reporting

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

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

### Administration and Fiscal

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

### Finance

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

### Police

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

### Fire

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

### Other Protective Services

Other Protective Services is responsible for bylaw enforcement and animal control.

### Engineering, Public Works and Transportation

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

### Community Planning and Development

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

### Parks, Recreation and Culture

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

### Environmental Health and Solid Waste

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

### Water and Sewer Utilities

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

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 19. Segmented Information

	Admin	Finance	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	54,122	-	35,000	7,657	34,400	1,962,138
Sale of services (schedule 2)	389,469	-	23,068	-	417,263	6,538,617
Licenses, permits, fees and penalties (schedule 3)	4,070	316,580	3,819,771	1,550	14,577	596,911
Contributions (schedule 4)	135,560	12,599	4,330	-	2,286	72,740
Investment income	-	-	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 10)	-	-	-	-	-	-
Landfill royalties	-	-	-	-	-	-
Contributed tangible capital assets (note 15)	-	-	-	-	-	-
Other (schedule 5)	574,125	191,374	-	-	4,302	142,994
<b>Total Revenue</b>	<b>1,157,346</b>	<b>520,553</b>	<b>3,882,169</b>	<b>9,207</b>	<b>472,828</b>	<b>9,313,400</b>
Wages, salaries and benefits	6,970,107	6,706,677	5,543,074	717,802	29,779,451	38,514,008
Materials and supplies	499,106	116,424	29,281	1,881	949,617	1,922,279
Repairs and maintenance	89,498	981,944	17,508	945	232,758	549,167
Services	1,020,572	136,024	280,032	67,075	86,228	1,858,872
Leases and rentals	6,167	8,770	-	-	3,373	720,829
Library	-	-	-	-	-	-
ECOMM	-	-	-	-	955,027	1,751,592
Utilities	36,003	256,778	17,228	2,056	166,469	316,626
Garbage and recycling	-	416	-	-	9,756	5,413
Regional district charges	-	-	-	-	-	-
Other	826,725	336,896	31,594	5,095	167,401	424,820
Insurance and claims	2,271,794	-	-	-	1,230	5,195
Municipal equipment charges	(377,310)	128,760	190,492	19,465	1,114,817	966,588
Amortization of tangible capital assets (note 15)	-	-	-	-	777,220	499,645
Interest charges	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>11,342,662</b>	<b>8,672,689</b>	<b>6,109,209</b>	<b>814,319</b>	<b>34,243,347</b>	<b>47,535,034</b>
<b>(Deficiency) Excess of Revenues over Expenses</b>	<b>\$(10,185,316)</b>	<b>\$(8,152,136)</b>	<b>\$(2,227,040)</b>	<b>\$(805,112)</b>	<b>\$(33,770,519)</b>	<b>\$(38,221,634)</b>

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Fiscal	Year ending December 31, 2020	Year ending December 31, 2019
\$ -	\$ -	\$ -	\$ 13,350	\$ 17,160	\$ -	\$ 158,738,223	\$ 158,768,733	\$ 152,876,166
-	3,078,982	157,255	-	-	-	8,869,342	14,198,896	3,552,122
27,936	3,525,355	2,914,974	31,529,630	19,084,848	6,956,832	1,162,210	72,570,202	73,538,634
2,393,237	529,684	527	11,364	-	-	1,301,809	8,990,080	8,457,353
194,432	35,060	102,258	41,000	-	-	3,109,067	3,709,332	4,960,756
-	-	-	-	-	-	3,426,880	3,426,880	5,366,339
-	-	-	-	-	-	334,617	334,617	306,873
-	439,000	-	117,500	70,500	-	-	627,000	2,620,000
-	-	-	-	-	-	3,885,407	3,885,407	3,789,400
-	7,084,914	-	1,848,887	2,340,372	-	2,387,829	13,662,002	20,629,902
984	439,782	684,807	-	9,630	-	10,130	2,058,128	2,238,340
<b>2,616,589</b>	<b>15,132,777</b>	<b>3,859,821</b>	<b>33,561,731</b>	<b>21,522,510</b>	<b>6,956,832</b>	<b>183,225,514</b>	<b>282,231,277</b>	<b>278,335,885</b>
2,650,444	14,243,241	21,286,051	2,096,879	1,372,109	57,845	1,872,266	131,809,954	130,288,902
72,999	3,149,202	1,732,972	645,815	397,737	264,028	75,752	9,857,093	10,632,930
39,371	2,518,461	2,110,886	89,163	686,087	-	544,412	7,860,200	8,129,557
68,865	1,287,579	481,895	203,518	295,959	-	86,055	5,872,674	6,145,004
4,573	1,066,421	386,103	172,019	274,187	210	-	2,642,652	2,617,473
-	-	-	-	-	-	3,912,304	3,912,304	3,825,588
-	-	-	-	91	-	(136,266)	2,570,444	2,729,069
40,695	1,746,000	1,949,446	122,302	190,222	-	28	4,843,853	5,422,104
46,041	80,613	3,917	48,522	27,936	6,424,711	-	6,647,325	6,077,273
-	-	-	18,800,209	8,846,990	-	-	27,647,199	25,909,921
3,775	655,976	560,941	16,706	44,933	-	487,200	3,562,062	3,980,756
-	1,150	4,571	735	7,346	-	-	2,292,021	2,090,520
174,527	(945,816)	1,998,246	1,111,619	1,036,829	7,613	(4,807,563)	618,267	497,251
-	13,498,516	1,615,032	2,903,421	1,828,982	-	6,571,565	27,694,381	26,334,151
-	-	-	-	-	-	143,500	143,500	127,207
-	-	-	-	-	-	3,653,688	3,653,688	2,132,192
<b>3,101,290</b>	<b>37,301,343</b>	<b>32,130,060</b>	<b>26,210,908</b>	<b>15,009,408</b>	<b>6,754,407</b>	<b>12,402,941</b>	<b>241,627,617</b>	<b>236,939,898</b>
<b>\$(484,701)</b>	<b>\$(22,168,566)</b>	<b>\$(28,270,239)</b>	<b>\$7,350,823</b>	<b>\$6,513,102</b>	<b>\$202,425</b>	<b>\$170,822,573</b>	<b>\$40,603,660</b>	<b>\$41,395,987</b>

# Notes to the Consolidated Financial Statements

Year ended December 31, 2020 with comparative figures for 2019

## 20. Budget Figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as 2020 - 2024 Revised Financial Plan Bylaw No. 7935, 2020 adopted April 27, 2020. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and consolidated statement of net financial assets.

	<u>2020</u>	<u>2019</u>
<b>Revenues per the financial plan</b>	\$ 336,130,500	\$ 332,042,500
Contributed assets included in bylaw	20,000,000	28,200,000
Fund transfers	(1,100,000)	(1,100,000)
Reserves used	(82,509,500)	(75,690,000)
Revenues per bylaw	272,521,000	283,452,500
Fund transfers	1,100,000	1,100,000
<b>Revenues per financial statements</b>	<b>\$ 273,621,000</b>	<b>\$ 284,552,500</b>
<b>Expenses per financial plan</b>	\$ 336,130,500	\$ 332,042,500
Capital plan	(112,527,000)	(114,922,000)
Non capital expenditures included in capital plan	4,887,500	4,597,000
Depreciation included in bylaw	27,000,000	27,000,000
Fund transfers	(1,100,000)	(1,100,000)
Reserves contributions	(7,914,000)	(7,767,000)
Principal payments	(248,000)	(248,000)
Expenses per bylaw	246,229,000	239,602,500
Fund transfers	1,100,000	1,100,000
<b>Expenses per financial statements</b>	<b>\$ 247,329,000</b>	<b>\$ 240,702,500</b>

## 21. COVID-19 Safe Restart Grant for Local Governments

This funding supports local governments as they deal with increased operating costs and lower revenues due to COVID-19. It ensures local governments can continue to deliver the services people depend on in their community. To ensure full transparency, the City is required to report on the funds received annually until the funds are fully drawn down.

	<u>2020</u>
Funds received from the Province of BC during 2020	\$ 7,059,000
Uses:	
Addressing revenue shortfalls	2,570,800
Bylaw and protective services	141,154
Computer and electronics	60,201
Emergency planning and response costs	146,013
Facility reopening and response costs	2,589,665
Total costs incurred:	5,507,834
<b>Grant deferred to 2021</b>	<b>\$ 1,551,166</b>



# Supplementary Information

For the years ended December 31,	2020 Budget	2020	2019
<b>Schedule 1 - Revenue from Government Transfers</b>			
Federal grants	\$ -	\$ 119,287	\$ 167,302
Provincial grants	1,661,500	13,366,527	2,206,146
Regional grants	883,500	713,082	1,178,674
	<u>\$2,545,000</u>	<u>\$14,198,896</u>	<u>\$3,552,122</u>
<b>Schedule 2 - Revenue from Sale of Services</b>			
Water	\$ 29,624,000	\$ 31,529,630	\$ 30,368,370
Sewer	18,377,000	19,084,848	17,236,630
Solid waste	6,506,000	6,956,832	6,215,607
Recreational services	3,848,500	2,914,974	8,662,742
Recoverable services	6,478,500	6,327,324	5,596,614
Other	6,858,000	5,756,594	5,458,671
	<u>\$ 71,692,000</u>	<u>\$ 72,570,202</u>	<u>\$ 73,538,634</u>
<b>Schedule 3 - Revenue from Licenses, Permits, Fees &amp; Penalties</b>			
Business licenses	\$ 1,600,000	\$ 1,837,502	\$ 1,715,299
Dog licenses	245,000	210,651	244,143
Building permits and inspection fee	1,565,000	2,904,099	2,745,038
Bylaw infractions	330,000	312,966	365,515
Animal control fees and fines	56,000	32,119	49,006
Penalties and interest on taxes and utilities	1,320,000	1,039,809	1,411,308
Soil deposit and highway use fee	397,000	659,901	589,973
Development application fee	413,500	862,587	498,267
Protective service fee	200,000	577,537	262,577
Information and administrative fee	490,000	458,661	453,574
Other	124,000	94,248	122,653
	<u>\$ 6,740,500</u>	<u>\$ 8,990,080</u>	<u>\$ 8,457,353</u>
<b>Schedule 4 - Revenue from Contributions</b>			
Contributions	\$ 2,053,500	\$ 2,210,515	\$ 2,841,508
Other cost recoveries	314,000	731,256	1,074,225
Donations and fundraising	83,500	202,916	251,800
Other	461,500	564,645	793,223
	<u>\$ 2,912,500</u>	<u>\$ 3,709,332</u>	<u>\$ 4,960,756</u>
<b>Schedule 5 - Other Revenue</b>			
Rentals	\$ 1,019,500	\$ 1,109,661	\$ 1,247,091
Disposal of equipment	2,705,500	28,627	264,302
Cemetery	62,000	230,960	216,129
Other	186,500	688,880	510,818
	<u>\$ 3,973,500</u>	<u>\$ 2,058,128</u>	<u>\$ 2,238,340</u>
<b>Schedule 6 - Trust Funds</b>			
North Delta Cemetery Trust Fund		\$ 38,537	\$ 35,143
South Delta Cemetery Trust Fund		1,138,189	1,090,928
		<u>\$ 1,176,726</u>	<u>\$ 1,126,071</u>

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

## Schedule 7 – Reserves

	Balance, December 31, 2019	Contributions Received	Internal Transfers	Capital Uses	Operating Uses	Interest Allocated	Balance, December 31, 2020
<b>Statutory Reserves</b>							
Capital projects	\$ 4,222,135	\$ 28,026	\$ -	\$ -	\$ -	\$ 67,778	\$ 4,317,939
Equipment replacement	10,908,803	45,858	4,300,369	(2,563,138)	-	188,806	12,880,698
Ladner parking	383,874	-	-	-	-	6,142	390,016
Operating	295,080	-	70,000	-	-	5,281	370,361
Parks and public lands	3,333,448	878,650	-	(743,500)	-	54,416	3,523,014
Tax sale	140,620	-	-	-	-	2,250	142,870
<b>Total Statutory Reserves</b>	<b>\$ 19,283,960</b>	<b>\$ 952,534</b>	<b>\$ 4,370,369</b>	<b>\$ (3,306,638)</b>	<b>\$ -</b>	<b>\$ 324,673</b>	<b>\$ 21,624,898</b>
<b>Non-Statutory Reserves</b>							
Capital works financing fund	9,281,260	-	-	-	-	-	9,281,260
Designated capital (work in progress)	50,443,042	-	-	(5,484,216)	-	-	44,958,826
Development	3,711,323	-	-	(41,782)	-	-	3,669,541
Drainage and irrigation	982,337	-	203,261	(73,637)	-	-	1,111,961
Emergency	500,000	-	-	-	-	-	500,000
Environment	1,741,973	219,992	-	(127,500)	-	-	1,834,465
Insurance	3,520,000	-	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	-	628,108
Landscaping	1,558,113	633,882	-	(616,779)	-	-	1,575,216
Other	3,076,466	481,601	506,091	(750,000)	(11,475)	-	3,302,683
Payroll benefits and allowances	2,432,362	-	-	-	-	-	2,432,362
Recreation	3,591,686	58,524	541,500	(459,983)	(7,150)	-	3,724,577
Recycling and solid waste	716,220	-	-	-	-	-	716,220
Road restoration	3,572,357	251,783	2,049,053	(437,500)	-	-	5,435,693
Sewer	8,365,589	50,000	355,692	(2,623,000)	-	-	6,148,281
Water	2,748,568	-	1,312,459	(300,000)	-	-	3,761,027
<b>Total Non-Statutory Reserves</b>	<b>\$96,869,404</b>	<b>\$1,695,782</b>	<b>\$4,968,056</b>	<b>\$ (10,914,397)</b>	<b>\$ (18,625)</b>	<b>\$ -</b>	<b>\$ 92,600,220</b>
<b>Total Reserves (note 16)</b>	<b>\$116,153,364</b>	<b>\$2,648,316</b>	<b>\$9,338,425</b>	<b>\$ (14,221,035)</b>	<b>\$ (18,625)</b>	<b>\$ 324,673</b>	<b>\$114,225,118</b>

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

For the year ended December 31, 2020	Budget	General	Water	Sewer	Solid Waste	Total
<b>Revenues</b>						
Taxation and grants in lieu (note 14)	\$158,292,500	\$158,738,223	\$ 13,350	\$ 17,160	\$ -	\$158,768,733
Government transfers (schedule 1)	2,545,000	14,198,896	-	-	-	14,198,896
Sale of services (schedule 2)	71,692,000	14,998,892	31,529,630	19,084,848	6,956,832	72,570,202
Licenses, permits, fees and penalties (schedule 3)	6,740,500	8,978,716	11,364	-	-	8,990,080
Contributions (schedule 4)	2,912,500	3,668,332	41,000	-	-	3,709,332
Investment income	2,313,000	3,426,880	-	-	-	3,426,880
Actuarial earnings on debt	-	334,617	-	-	-	334,617
Development cost charges (note 10)	1,422,000	439,000	117,500	70,500	-	627,000
Landfill royalties	3,730,000	3,885,407	-	-	-	3,885,407
Contributed tangible capital assets (note 15)	20,000,000	9,472,742	1,848,888	2,340,372	-	13,662,002
Other (schedule 5)	3,973,500	2,048,498	-	9,630	-	2,058,128
	273,621,000	220,190,203	33,561,732	21,522,510	6,956,832	282,231,277
<b>Expenses</b>						
General government	28,863,000	24,852,300	-	-	-	24,852,300
Library services	3,912,500	3,912,304	-	-	-	3,912,304
Fire services	33,809,000	34,243,348	-	-	-	34,243,348
Police services	48,383,000	47,535,034	-	-	-	47,535,034
Other protective services	3,425,000	3,101,289	-	-	-	3,101,289
Water services	26,728,000	-	26,210,908	-	-	26,210,908
Sewer services	15,417,000	-	-	15,009,407	-	15,009,407
Engineering	12,051,000	12,148,867	-	-	-	12,148,867
Drainage	7,405,000	6,933,873	-	-	-	6,933,873
Road and traffic safety	18,826,000	18,218,602	-	-	-	18,218,602
Environmental health	991,000	814,319	-	-	-	814,319
Solid waste	6,721,000	-	-	-	6,754,408	6,754,408
Community planning and development	6,705,500	6,109,209	-	-	-	6,109,209
Parks, recreation and culture	34,092,000	32,130,061	-	-	-	32,130,061
Loss on Disposal	-	3,653,688	-	-	-	3,653,688
	247,329,000	193,652,894	26,210,908	15,009,407	6,754,408	241,627,617
<b>Excess of Revenues over Expenses</b>	<b>26,292,000</b>	<b>26,537,309</b>	<b>7,350,824</b>	<b>6,513,103</b>	<b>202,424</b>	<b>40,603,660</b>
<b>Change in Equity in Tangible Capital Assets</b>						
Tangible capital assets acquired (note 15)	(127,639,500)	(48,820,627)	\$(5,658,468)	(6,659,319)	-	(61,138,414)
Amortization of tangible capital assets (note 15)	27,000,000	22,961,978	2,903,421	1,828,982	-	27,694,381
Loss on disposal of tangible capital assets	-	3,653,688	-	-	-	3,653,688
Proceeds from disposal of tangible capital assets	-	109,203	-	-	-	109,203
Actuarial earning on debt	-	(334,617)	-	-	-	(334,617)
Debt payments	(248,000)	(247,990)	-	-	-	(247,990)
Increase in Investment in tangible capital assets	(100,887,500)	(22,678,365)	(2,755,047)	(4,830,337)	-	(30,263,749)
Decrease (increase) in reserves	74,595,500	5,038,879	(2,263,241)	(847,391)	-	1,928,247
Net increase (decrease) in operating surplus	-	8,897,823	2,332,536	835,375	202,424	12,268,158
<b>Unappropriated Surplus, beginning of year</b>	<b>40,772,325</b>	<b>23,709,782</b>	<b>6,571,707</b>	<b>6,409,498</b>	<b>4,081,338</b>	<b>40,772,325</b>
<b>Unappropriated Surplus, end of year</b>	<b>\$40,772,325</b>	<b>\$32,607,605</b>	<b>\$8,904,243</b>	<b>\$7,244,873</b>	<b>\$4,283,762</b>	<b>\$53,040,483</b>

## Permissive Tax Exemptions – 2020

Organization	Address	Total Delta Taxes
828 Hurricane Squadron Royal Canadian Air Cadets	1720 56 Street	400
Ahmadiyya Muslim Jama'at Canada Inc.	9570 River Road	141,750
Benediction Lutheran Church	5575 6 Avenue	21,100
Boys and Girls Clubs of South Coast BC (Errol Wintemute)	4727 Arthur Drive	20,650
Boys and Girls Clubs of South Coast BC (Hillside)	11339 84 Avenue	12,150
Boys and Girls Clubs of South Coast BC (Winskill)	5575 9 Avenue	2,550
British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church)	5300 44 Avenue	35,750
British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church)	11838 88 Avenue	25,500
British Columbia Guide Dog Services	7061 Ladner Trunk Road	4,500
British Columbia Waterfowl Society	5191 Robertson Road	54,650
British Columbia Waterfowl Society	Waterlot	20,900
Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church)	6897 120 Street	14,300
Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church)	4965 12th Avenue	21,750
Columbus Charities Association (Columbus Lodge)	8850 118A Street	10,600
Delta Branch No. 61 of The Royal Canadian Legion	4896 Delta Street	7,000
Delta Chamber of Commerce	6201 60 Avenue	7,750
Delta Community Living Society	3800 72 Street	16,450
Delta Community Living Society	3810 72 Street	8,400
Delta Community Living Society	4917 Delta Street	17,900
Delta Community Music School	4705 Arthur Drive	1,950
Delta Fire and Emergency Services	4990 104 Street	650
Delta Gymnastics Society	4680 Clarence Taylor Crescent	28,450
Delta Hospice Society	1521 56 Street	20,450
Delta Hospital Auxiliary Society	4816 Delta Street	6,650
Delta Hospital Auxiliary Society	4824 Delta Street	9,050
Delta Hospital Auxiliary Society	4830 Delta Street	8,300
Delta Lodge #21, Independent Order of Oddfellows	5425 Ladner Trunk Road	26,400
Delta Pentecostal Tabernacle	7696 112 Street	22,800
Delta Pentecostal Tabernacle	77 Ave (No Access)	100
Delta Rockhounds Society	1720 56 Street	350
Delta Thistle Curling Club	11415 84 Avenue	2,850
Deltassist Family and Community Services Society	9067 120 Street	45,750
Dogwood Holdings Society	4590 51 Street	2,850
Dogwood Holdings Society	4603 Evergreen Lane	28,700
Dogwood Holdings Society	4649 Evergreen Lane	15,100
East Delta United Church (St. Stephen's United Church)	9696 Ladner Trunk Road	9,450
Evangelical Free Church of North Delta (Northside Community Church)	11300 84 Avenue	20,700
Fellowship of Evangelical Baptist Churches in BC & Yukon	7940 118 Street	41,000
Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church)	6749 120 Street	82,550
KinVillage Association	5430 10 Avenue	15,900
Kirkland House Foundation	4140 Arthur Drive	2,600
Ladner Christian Reformed Church	4594 54A Street	35,300
Ladner Congregation of the United Church of Canada (Ladner United Church)	4960 48 Avenue	49,150
Ladner Fishermen's Co-Operative Association	4467 Savoy Street	2,250
Ladner Fishermen's Co-Operative Association	4473 Savoy Street	2,250
Ladner Fishermen's Co-Operative Association	4481 Savoy Street	6,750
Ladner Gospel Assembly	4979 44A Avenue	9,450
Ladner Lawn Bowling Club	5128 47 Avenue	32,650
Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church)	5624 Ladner Trunk Road	25,300
Ladner Tennis Club	5151 56 Street	1,150



## Permissive Tax Exemptions – 2020 (continued)

Lighthouse Harbour Ministries	9551 Gunderson Road	8,600
McKee Athletic Association (East Delta Community Hall)	10379 Ladner Trunk Road	17,850
Navy League of Canada	Annacis Channel	7,700
North Delta Community Police Station	11910 80 Avenue	3,600
North Delta Potters Guild	11415 84 Avenue	1,200
Parish of St. Cuthbert (St. Cuthbert's Anglican Church)	11601 82nd Avenue	27,300
Reach Child and Youth Development Society (Delta Early Years Centre)	11415 84 Avenue	1,550
Reach Child and Youth Development Society (Developmental Preschool North)	10921 82 Avenue	1,950
Reach Child and Youth Development Society (Lois E Jackson Kinsmen Centre for Children)	5050 47 Avenue	40,400
Saviour Lutheran Church Society	4737 57 Street	15,800
Scott Congregation of Jehovah's Witnesses	11955 90th Avenue	69,650
Sources Community Resources Society	4807 Georgia Street	5,000
Sources Community Resources Society	4812 Georgia Street	3,750
Sources Community Resources Society (Chestnut House)	4576 55B Street	2,450
South Delta Artists Guild	1710 56 Street	2,200
South Delta Baptist Church	1880 56 Street	7,450
South Delta Baptist Church	1988 56 Street	109,000
South Delta Library	1321A 56 Street	10,300
South Delta Little House Society	5061 12 Avenue	6,700
South Delta United Soccer Club	5755 Mountain View Blvd	1,450
St. Joseph Damascene Antiochian Orthodox Church	11706 96 Avenue	30,550
Sunshine Hills Parent Participation Preschool	6750 Carncross Crescent	3,500
Sunshine Hills Tennis Club	11195 Bond Blvd	25,350
The Centre for Child Development of the Lower Mainland (Lookout Preschool)	11405 84 Avenue	2,450
The Delta Potters Association	1720 56 Street	1,050
The Nature Trust of British Columbia	Harlock Island	250
The Nature Trust of British Columbia	Riparian Habitat Area	10,700
The Pentecostal Assemblies of Canada (Ladner Christian Fellowship Society)	5545 Ladner Trunk Road	23,150
The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church)	8840 119 Street	233,800
The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church)	3900 Arthur Drive	22,900
The Sidekick Players Club	1172 56 Street	2,400
The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society)	1115 51A Street	9,550
The Synod of the Diocese of New Westminster (St. David's Anglican Church)	1115 51A Street	90,850
The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner)	4735 Arthur Drive	10,650
The Trustees of the Congregation of the Crossroads United Church	7655 120 Street	69,150
The Trustees of the Congregation of Tsawwassen United Church	683 53 Street	28,200
The Trustees of the Tsawwassen Congregation of Jehovah's Witnesses	705 53 Street	8,850
Then India Sanmarga Ikya Sangam Educational and Cultural Society	9326 116 Street	21,150
Trustees of the Congregation of Trinity Evangelical Lutheran Church	11040 River Road	10,450
Tsawwassen Lawn Bowling	1057 56 Street	30,700
Tsawwassen Tennis Club	286 English Bluff Road	11,950
Tunnel Town Curling Club	1720 56 Street	8,250
Watershed Artworks Society	11415 84 Avenue	550
<b>Total</b>		<b>2,001,200</b>

# COMMUNITY BANNER CONTEST

## 2020 Winners



**Nature at Dawn**  
*Milana Lobkova*

category: Delta Heritage



**We Grow Food**  
*Mary Ann Burrows*

category: Discover Delta



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

Congratulations to the 2020 Community Banner Contest winners!



**A Scenic View of Delta**  
*Mary Neufeld*

category: Emerging Artist



**Hungry Heron**  
*Randi Cunningham*

category: Aspiring Artist

# EARTH DAY PHOTO CONTEST

## Grand Prize Winner



**A Small Tree Growing on a Big Tree**  
*Carol Pan*

We were thrilled with the overwhelming support of residents participating in the 12th Annual Earth Day Photo Contest. A total of 100 submissions were received, all of which highlighted what Earth Day, environment, and nature mean to those that reside in our wonderful community.

Congratulations to Carol Pan, the Grand Prize winner!

### Annual Report Photo Credits

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







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