

2021 ANNUAL REPORT



FOR THE YEAR ENDED
DECEMBER 31, 2021

“Through prudent fiscal management, the City of Delta remains in a strong financial position. Despite the challenges of the last two years, our city is moving forward with key investments across all of our communities. As your Mayor and Council, we are committed to ensuring that Delta continues to spend within its means, providing outstanding services and needed capital improvements while keeping taxes low. Thanks to input from residents, local organizations and community partners, 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'm proud to present the 2021 annual report for the City of Delta. This report provides a detailed account of Delta's financial records and highlights some of the accomplishments our city has delivered over the past year – I hope you join me in celebrating our progress!

The City remains in a strong fiscal position thanks to prudent fiscal management and our policy of taking on no new debt. These measures have allowed us to build healthy and stable reserves and to invest in the community with high quality services and infrastructure projects. At the end of 2021, the City's net financial assets increased by \$23.7 million to \$187.8 million, providing for a \$3.5 million surplus. Through careful management of the City's finances, we are able to advance key strategic priorities, and build a more inclusive, connected, sustainable, and vibrant Delta.

As part of our goal to increase commercial tax revenues in Delta, we are working to support the development of the Parkwood master-planned industrial business park on the old Pineland Peat site. The economic benefits of this project are significant for Delta. We anticipate that the park will generate hundreds of construction jobs over the next 5 to 10 years, and 1,000 permanent jobs, plus a significant increase in tax revenue once the industrial lands are fully built out. Projects like this help keep Delta's taxes among the lowest in the region.

Through the Mayor's Sports Summits, our work with local sports groups have helped us determine investments in community sports and recreation projects. Key infrastructure projects include the opening of the new North Delta Track and Field Facility, along with construction of the Ladner Lacrosse Box Cover. New fieldhouses are also in progress at the North Delta Track and Field Facility and at Winskill Park, in addition to a number of playground, accessibility, and washroom upgrades for park visitors and players to enjoy across Delta.

One of our strengths throughout the pandemic has been our ability to collaborate with the Delta Chamber of Commerce and local business associations to find collective solutions to issues impacting our community and help grow our local economy. The ongoing work from The Community Resilience and Economic Recovery Support Team, including the introduction of Kindness Meters, Pop-up Parks, and Street FUN-iture has been critical in encouraging residents to stay and shop local in Delta. This Council is committed to continuing to modernize policy and revitalize our community hubs and town centres to help Delta businesses to thrive.

Recognizing there is much more work to be done to build a more inclusive and accessible Delta, we are implementing recommendations from an equity, diversity, and inclusion audit conducted last year. With the support of Council, we lowered the super senior admission age from 85 to 75 to enable all seniors aged 75 and older to receive free access to all of Delta's recreation centres.

Protecting our environment for generations to come is work this Council continues to prioritize. Through investments in new electric vehicle charging stations, thousands of tree plantings to expand Delta's tree canopy, and an updated Community Energy and Emissions Plan; together, we are making Delta a more sustainable community.

I'm proud of Delta's excellent financial record and ongoing achievements. Our success is thanks to those who work to make the City an even better place, including staff, volunteers, businesses, community members, and government partners. Collectively, each of us plays a role in the well-being and vibrancy of our city.

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, I am proud to present our 2021 Annual Report. Our City faced many challenges while achieving much success during the year. Most importantly, under the direction of Mayor and Council, our staff and first responders have excelled in our primary purpose of serving the community and keeping people safe. I also very much appreciate the patience and support from everyone in Delta who recognize that these have been challenging times and that we have always done our best to adapt to changing guidelines related to the pandemic while effectively responding to multiple climate-related weather events.

We continue to utilize our longstanding prudent financial planning acumen to deliver quality services. One notable achievement in 2021 was obtaining early approval of the 2022 Financial Plan from Council, allowing us to get started on important projects early in the year with the best potential to secure good pricing at a time when inflation is impacting project costs. We continue to proactively take steps to ensure our finances remain strong for the long-term to protect the financial position of current and future generations of Delta.

In addition to our adaptation to the pandemic, our response to emergency events, and prudent financial planning, we have many outstanding achievements to celebrate; here are a few that stood out for me in 2021:

- At the direction of Mayor and Council and with the support of the Mayor's Task Force on Diversity, Inclusion, and Anti-Racism, we continued making great strides in the areas of diversity and inclusion, which are two of the City's core values. In 2021 we learned of disturbing revelations from Canada's Residential School System, which shone a light on our country's national shame. Throughout the year, Delta took steps to honour local First Nations by working with Tsawwassen First Nation and Musqueam to establish an Indigenous Land Acknowledgement, sharing Indigenous messaging and educational resources, and pursuing staff education and conversations.
- New placemaking and community gathering opportunities through the Street FUN-iture program with pop-up parks and Kindness Meters throughout Delta. These fun and engaging initiatives have brought people together while spreading love and supporting local community groups and businesses impacted by the pandemic. The 2022 Street FUN-iture program builds on this with the addition of a miniature golf course.
- The pandemic showed how important online services are to the community and our new website at delta.ca delivers with an expanded digital services centre, extensive frequently asked questions, and updated and simplified content. With close to two million unique page views per year, it was imperative that we got this project right and we did, winning a gold award from the AVA Digital Awards.

I am grateful for the opportunity to celebrate these, and many other successes from 2021. None of which would have been possible without the support of Mayor and Council, the tireless efforts by our staff and first responders, and the patience and understanding of the community.

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

Tsawwassen

USA Border
(Point Roberts)



Roberts Bank
Terminal

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

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 Mangement 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

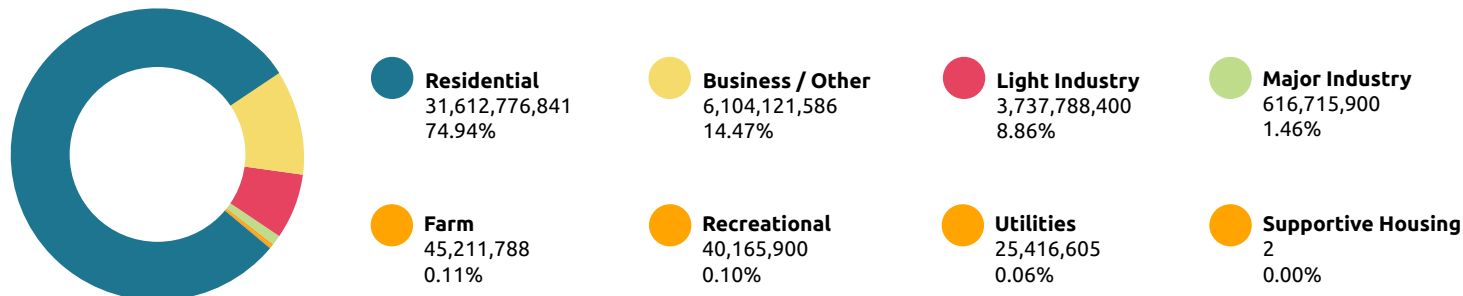
Ladner is a heritage fishing village situated next to the Fraser River. It is home to the civic precinct, including Delta City Hall and Delta Hospital. Ladner is the main hub of Delta's agriculture industry, with Westham Island offering a scenic tour of some of Delta's most popular farms and roadside 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 2021 (in \$)

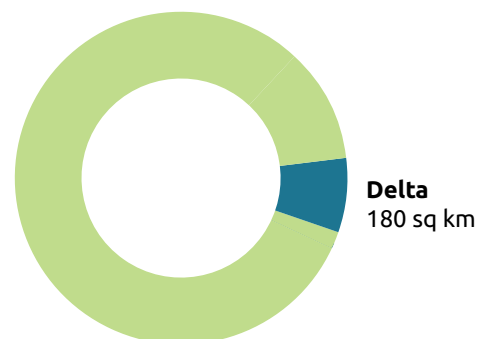


Total Assessed Value and Municipality Comparison for the year 2021

| Municipalities | Total General Purposes Assessed Value (in \$) |
|-----------------------------|---|
| Vancouver | 397,246,670,348 |
| Surrey | 170,055,350,471 |
| Burnaby | 111,127,483,213 |
| Richmond | 102,600,571,000 |
| Coquitlam | 55,807,204,742 |
| Langley Township | 51,974,539,530 |
| District of North Vancouver | 47,631,454,258 |
| West Vancouver | 44,521,652,085 |
| Delta | 42,182,197,022 |
| City of North Vancouver | 26,499,379,510 |
| Maple Ridge | 26,228,091,957 |
| New Westminster | 24,008,736,521 |
| Port Coquitlam | 19,923,834,328 |
| Port Moody | 13,371,996,385 |
| White Rock | 9,625,201,222 |
| Langley City | 8,713,958,238 |
| Pitt Meadows | 6,188,894,453 |
| Bowen Island | 2,806,993,675 |
| Anmore | 1,584,029,300 |
| Lions Bay | 913,831,055 |
| Belcarra | 594,584,900 |

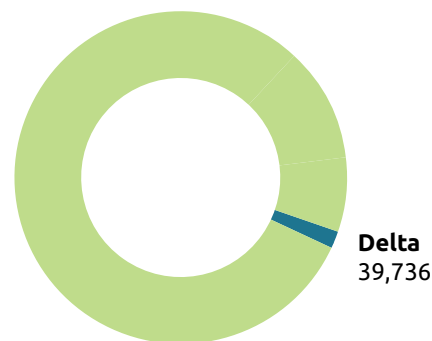
Land Area – Square Kilometres

Remainder of Metro Vancouver
2,883 sq km



2021 Number of Dwellings

Remainder of Metro Vancouver
1,027,613

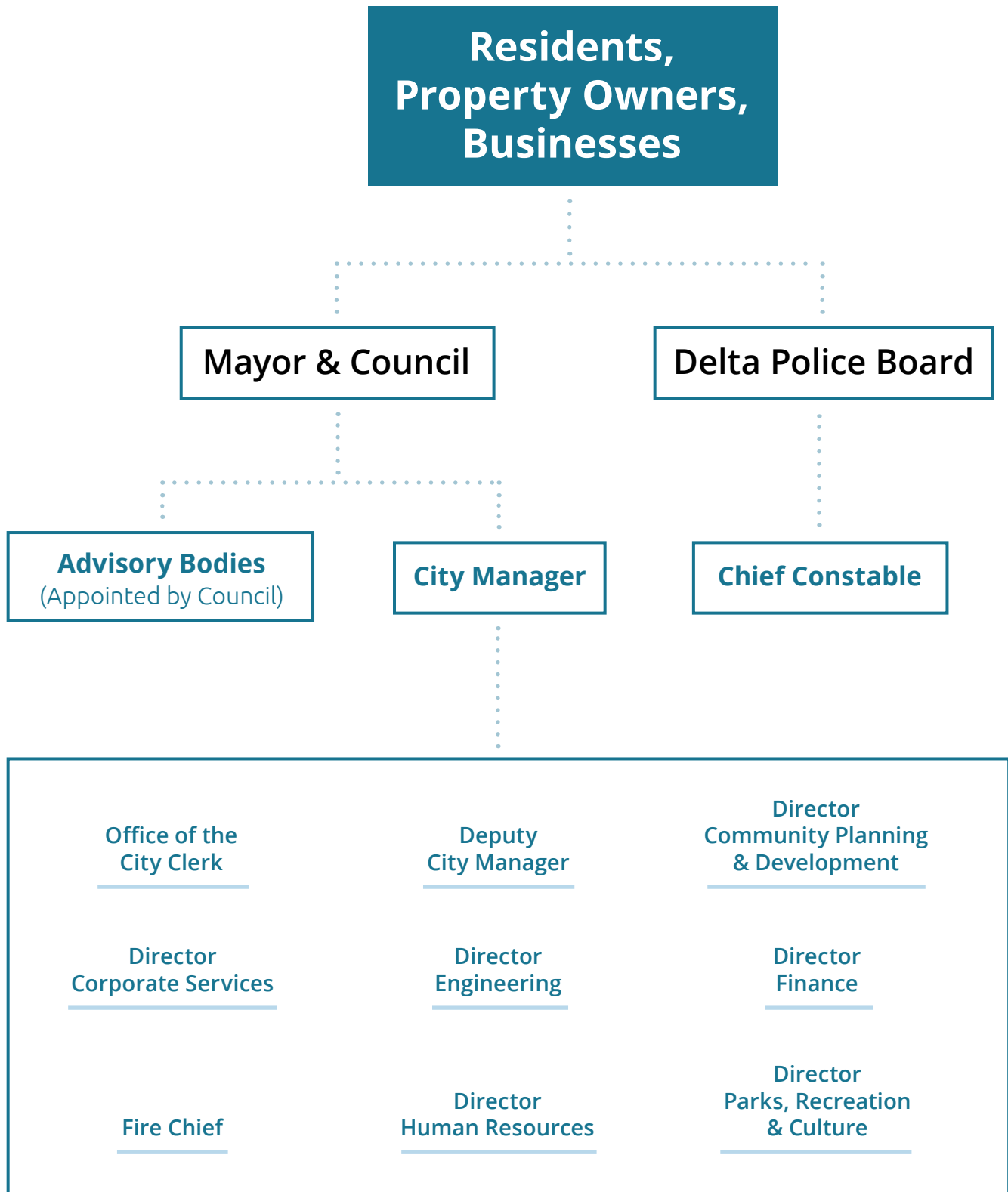


Population Growth 2016 – 2021

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



ORGANIZATIONAL STRUCTURE



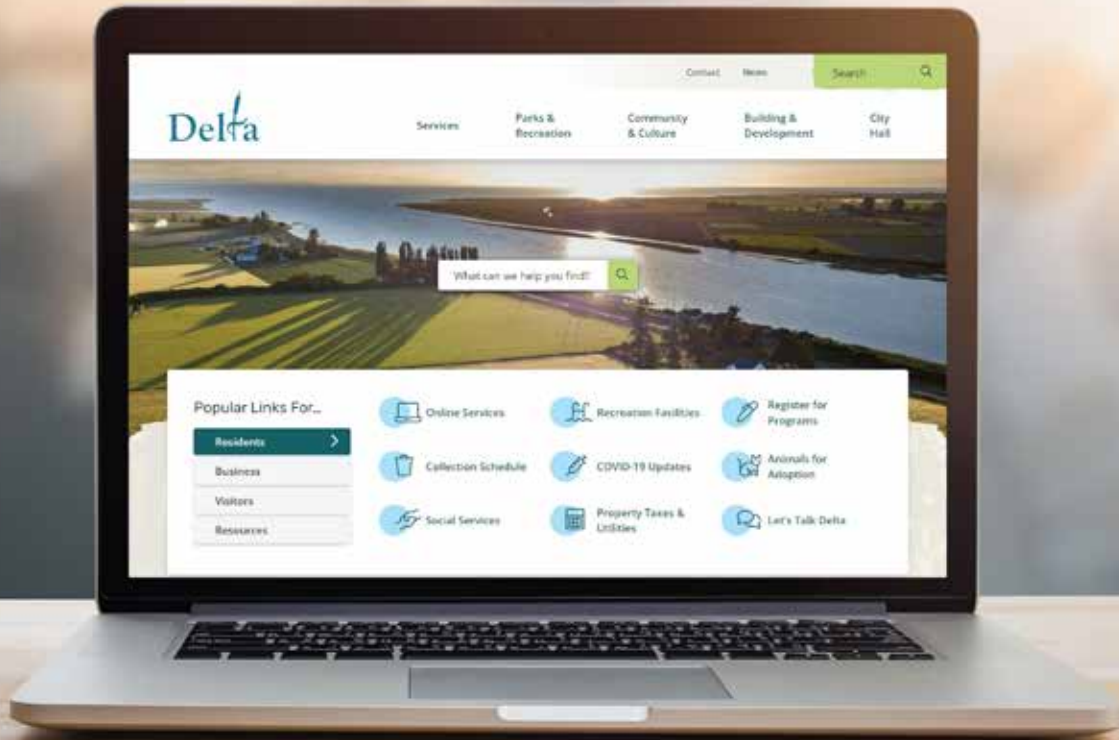


DEPARTMENT OVERVIEWS





OFFICE OF THE CITY MANAGER



DEPARTMENTAL OBJECTIVES

Objectives:

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

Measuring Objectives:

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



WHO WE ARE

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

















WHAT WE DO

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



WHAT WE'RE PROUD OF

2021 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>Produced four episodes of 'Delta Talks', an internal show featuring guests from the community to discuss important topics like race, gender, disability, poverty, and more.</p>  | <p>Oversaw the growth of the City's communications efforts on all media:</p> <ul style="list-style-type: none">  40,000 visits to Let's Talk Delta.  420 videos; viewed more than 333,000 times.  More than 100,000 engagements on the City Facebook page.  Reach of nearly 1 million on Instagram.  Approximately 2.2 million impressions on the City Twitter feed. |
|  <p>Chaired and participated on multiple advisory committees, providing an effective forum for detailed community input.</p> | |
| <p>Oversaw the City's response to multiple emergency events, including the summer heat wave and wildfire smoke, fall flooding, and winter snow and ice.</p>  | |
|  <p>Led key initiatives to advance diversity and inclusion.</p> |  <p>Successfully concluded a renewed collective agreement with CUPE.</p> |
| <p>Oversaw the development of the new delta.ca website, which launched in November.</p>  | <p>Facilitated early Council review and approval of the 2022 Utility User Rates and Financial Plan to allow for early action on key projects.</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

2021 Achievements / Outcomes

| | |
|--|---|
|  <p>Achieved a 2021 BC Municipal Safety Association COR Audit score of 92%.</p> | <p>Provided additional mental health support through resources and tools which included resiliency training.</p>  |
| <p>Development of the City of Delta's first Telework Program.</p>  |  <p>Development and implementation of the COVID-19 Vaccination Policy.</p> |
|  <p>Managed and supported over 1,000 sick calls.</p> | <p>Managed COVID-19 calls and COVID-19 contact tracing.</p>  |
| <p>Sourced and purchased Rapid Tests and developed a COVID-19 Rapid Testing Program.</p>  |  <p>Updated the COVID-19 Safety Plan and Communicable Disease Plan in accordance with the Public Health Orders.</p> |
|  <p>Supported WorkSafe BC claims management education session for managers and supervisors.</p> | <p>Supported Internal and external recruitment (up 96% from 2020, new hires and rehires up 153% from 2020).</p>  |
| <p>Renewed the CUPE 454 and Delta Fire Collective Agreements.</p>  | |

CORPORATE SERVICES



DEPARTMENTAL OBJECTIVES

Objectives:

- Provide analysis and advice to Mayor and Council and the City Manager in support of key corporate objectives and matters, including intergovernmental and interagency relations, climate action, social initiatives, 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
- Legal Services
- Social Planning
- Climate Action and Environment



WHAT WE DO

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

Climate Action and Environment coordinates the implementation of Delta's Climate Change Initiative and chairs the Climate Change Working Group. Learn more about what Climate Action and Environment does on pages 22-23.



WHAT WE'RE PROUD OF

2021 Achievements / Outcomes



Supported the City Manager in coordinating the City's COVID-19 Response.

Completed the Social Action Plan Update.



Collaborated with Options to expand mobile services for homeless population (grant funded).

Ongoing collaboration through Community Resilience and Economic Recovery Support Team (CRERST).



Implemented Delta's Childcare strategy - in 2021 six new child care facilities opened in Delta, and a new Delta-owned facility is planned for North Delta.

Collaborated with Delta School District and Delta Foundation to launch Delta's Kindness Meter Program.



Worked with community partners to open a new Extreme Weather Shelter in North Delta.

Reviewed and updated Development Cost Charges.



Participated in and supported the Mayor's Task Force on Diversity, Inclusion and Anti-Racism.

Conducted a poverty assessment (grant funded) to understand needs in Delta and inform priorities.



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

2021 Achievements / Outcomes

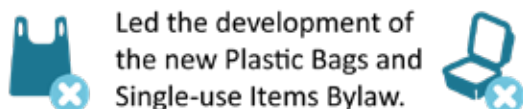
Advanced Electric Vehicle Strategy with corporate fleet assessment, public station location study and funding secured for 20 public charging stations.



Hired a Community Energy Specialist who supported four energy assessments and actions to reduce energy and GHG emissions in municipal facilities.



Led the development of the new Plastic Bags and Single-use Items Bylaw.



Reviewed environmental plans and reports for more than 70 projects to support the Planning and Development, Engineering, Parks, and Property Use and Compliance departments.



Urban Forestry Strategy implementation continued with increased protection for large trees and a tree canopy study.



Completed eighth year of watercourse monitoring program within the agricultural areas of Delta.



Collaborated with other Delta staff, Delta Farmers' Institute and BC Ministry of Agriculture, Food and Fisheries' Climate & Agriculture Initiative BC (CAI) to increase the agriculture sector's resilience to climate change.



Conducted 55 industrial business license application environmental reviews.



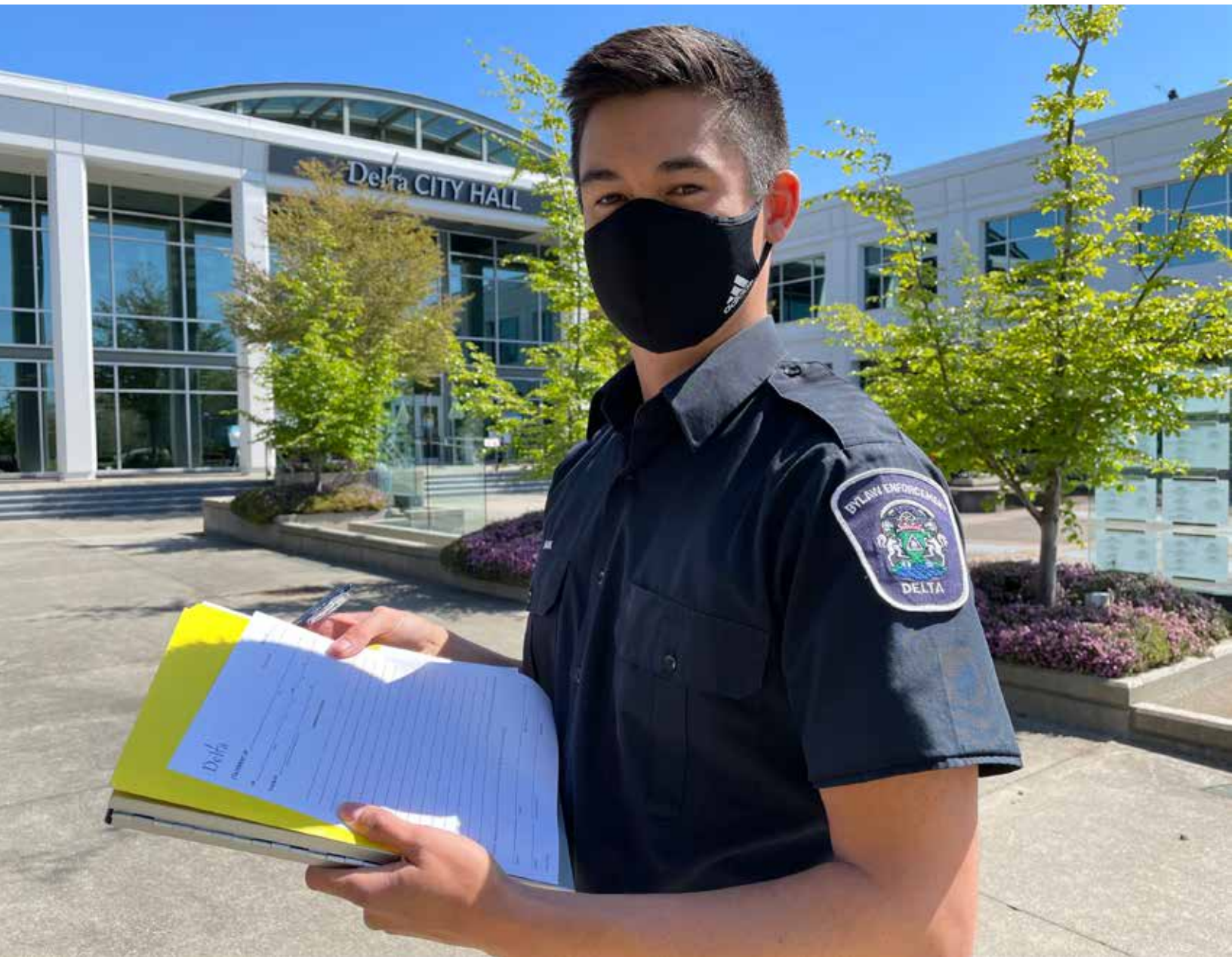
Delivered the annual mosquito control and invasive plant management programs.



Participated in six environmental assessment processes for proposed Delta projects, including the Tilbury LNG Marine Jetty and Tilbury LNG Phase 2 Expansion projects, and projects to expand container terminal capacity at Roberts Bank.



PROPERTY USE & COMPLIANCE



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 endeavors 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

2021 Achievements / Outcomes

| | |
|---|--|
|  <p>Staff responded to over 7,783 calls for service in 2021.</p> | <p>Bylaw Inspectors continued to provide services seven days a week and 14 hours a day.</p>  |
| <p>Bylaw Inspectors responded to approximately 141 COVID-19 related non-compliance to Health Order calls.</p>  |  <p>Bylaw Inspectors identified approximately 240 unauthorized secondary suites.</p> |
| <p>Business Licence compliance and revenue increased by \$154,736 to \$1,979,555, with an increase of 253 license to 9,596 licenses in 2021.</p>  | <p>Bylaw Inspectors helped in the aid and rescue of two harbour seals.</p>  |
| <p>The adjudication system which included screening officer process presently used for Bylaw disputes continued to serve the city well in resolving residents' concerns with very few complaints.</p>  | <p>Despite limited public access due to COVID-19, the Delta Community Animal Shelter (DCAS) provided care for over 600 animals and wildlife in 2021 while DCAS social media Facebook & Instagram channels: @DeltaAnimalShelterBC combined now total over 15,000 followers.</p>   |
| <p>DCAS manager continues to host the Lower Mainland Animal Control Managers working group, dealing with COVID-19 issues and contingency plans across the region.</p>  | <p>The seasonal Parks Patrol initiative saw an increase of two officers for a total of six in order to address increased usage at our recreational areas as a result of COVID-19 restrictions.</p>  |

OFFICE OF THE CITY CLERK



DEPARTMENTAL OBJECTIVES

Objectives:

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

Measuring Objectives:

- Administer City Council and Committee meetings with integrity and transparency
- Prepare complete meeting agenda materials and record accurate meeting minutes
- Ensure legislative process is adhered to in accordance with the *Community Charter* and *Local Government Act* as it relates to meeting protocol, bylaw readings, public notification and statutory advertisements
- Conduct successful General Local Elections every four years, including any by-elections or referenda



WHO WE ARE

The Office of the City Clerk serves as the Secretariat for Council and its various appointed bodies. We are dedicated to providing the highest level of professional service to Council, staff, and the residents of Delta. The Office of the City Clerk strives to provide legislative services expeditiously while ensuring the City of Delta meets all legislative requirements of the *Community Charter*, *Local Government Act*, and *Freedom of Information and Protection of Privacy Act*.



WHAT WE DO

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

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

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



WHAT WE'RE PROUD OF

2021 Achievements / Outcomes

Developed and implemented new protocols for the conduct of virtual Public Hearings including adapting meeting conventions, and public participation processes to meet evolving provincial health order requirements.



Completed 22 Regular Council Meetings, 21 Executive Meetings, 2 Special Council Meetings, and 14 Public Hearings, totaling over 92 of hours of meetings.



Launched new webpages for the Office of the City Clerk as part of the corporate website upgrade.



Conducted complex Public Hearings, including the mail out of over 17,416 notices to residents.



Managed and distributed 2,733 pieces of external correspondence.

Completed 92 Freedom of Information and Protection of Privacy requests, totaling over 50,000 pages of records.



COMMUNITY PLANNING & DEVELOPMENT



DEPARTMENTAL OBJECTIVES

Objectives:

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

Measuring Objectives:

- Prepare the Official Community Plan and associated area and neighbourhood plans
- Prepare plans, policies and strategies relating to significant community issues, including housing, heritage, agriculture, and sustainable development
- Coordinate applications, zonings, permits, land use issues, building 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 for the public and to 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

2021 Achievements / Outcomes

Issued 1,895 building and plumbing permits, representing a construction value of over \$384 million, which was the highest of the last five years.



Received and processed 190 land use applications, representing a 20% increase from 2020.



Obtained a \$500,000 provincial grant for development application process improvements.

Updated Delta’s secondary suites program with amendments to Delta’s zoning bylaw to enable secondary suites on single detached properties regardless of lot width.



Initiated work on a new Agricultural Plan for Delta, working closely with the Agricultural Advisory Committee.

Engaged with the community on Ladner Village Revitalization efforts, culminating in the adoption of Ladner Area Plan amendments. Council also



endorsed a waterfront concept and plans to transform the Seven Seas site into a new public space.

Conducted over 12,500 building inspections, representing an increase of 15% from 2020.



Application Centre provided fast and friendly service to customers, including virtual and on-line services, by responding to over 29,000 phone calls and email enquiries.



Following up on Delta’s Housing Needs Assessment, Council adopted Delta’s first Housing Action Plan, which includes eight strategies and associated actions to address Delta’s housing needs over the next five years.



Continued to assist with COVID-19 recovery through the hospitality adjustment plan, including patio opportunities in all of Delta’s communities.



Continued work on major development projects, including Southlands Village, Marina Gardens, completion of the Sunstone Community, and approvals for significant new affordable housing and market residential projects in all of Delta’s communities.



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 & Customer Services
- Design & Construction
- Operations
- Special Projects
- Transportation
- Utilities



WHAT WE DO

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

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

Operations is responsible for providing a range of public works, maintenance, and construction services, including horticultural and tree services, parks and sports field maintenance, and snow and ice control.

Special Projects liaises with external agencies regarding the delivery of key engineering infrastructure projects and provides assistance with engineering requirements for land developments and building permit projects.

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

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



WHAT WE'RE PROUD OF

2021 Achievements / Outcomes

Completed the Bridge Street Sidewalk Reconstruction Project, improving pedestrian safety and installed new trees for street beautification.



The Central Avenue Crosswalk Project includes overhead, side mounted flashing beacons and a raised crosswalk to enhance pedestrian safety.



Installed 700m of buffered bike lanes along 12 Avenue, providing connectivity with the existing cycling lanes in the Boundary Bay neighbourhood.



Installed a new watermain and completed roadway improvements at Graham Drive, south of Nixon Avenue.



Atmospheric River Flood Response. Applied for and successfully received grants for the Ladner Waterfront Flood Protection Strategy and the Beach Grove Seawall Assessment.



Completed the 36 Avenue Road Reconstruction Project, improving roadway safety by installing traffic calming measures.



Completed 300 m of new concrete sidewalk along Cliveden Avenue, significantly enhancing pedestrian safety and improving accessibility.



The Ladner Trunk Road Safety Improvements Project includes posted speed reduction, enhanced road markings with rumble strips, delineators, improved street lighting, speed radar signs, paving patching and emergency pull-outs.



Completed Steep Slope Inspections at the 0-200 block of English Bluff Road, which includes inspecting 1,500 m of sanitary sewer, 2,080 m of storm sewer and 520 m of perforated trench drain.



Responded to calls regarding frozen water services, crews worked around the clock during the Christmas snow & ice event to keep roads cleared and salted.



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

2021 Achievements / Outcomes



Streamlined budget process to complete the 2022 budget four months earlier than 2021.

Posted 196 open public bidding opportunities on BC Bid to ensure competitive pricing and trade agreement compliance.



Launched online billing for Business and Dog Licenses, Property Tax and Utility Bills.



Conducted 2021 and 2022 budget consultations using Let's Talk Delta and increased responses from residents and businesses by over 500%.



Introduced Chatbot technology to provide information on City services to residents.

Maintained more than 200 contracts that protected the City from price increases and provided a secure supply.



Conducted 17 key IT projects to modernize and maintain infrastructure including Public Wi-Fi, servers and network equipment.



Implemented online paystubs for over 400 City staff.



Conducted a cyber simulation drill and delivered annual training for all staff.

PARKS, RECREATION & CULTURE



DEPARTMENTAL OBJECTIVES

Objectives:

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

Measuring Objectives:

- Operate and manage public facilities with a high standard of care to ensure the health and safety of patrons
- 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 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, Luminary Festival, as well supports Delta's three community festivals.



WHAT WE'RE PROUD OF

2021 Achievements / Outcomes

Completed the installation of the North Delta Community Track, and opened it to the public on August 14.



Began construction on a new covered lacrosse box that will extend dry floor opportunities year-round.



Provided 21,670 wellness / check-in calls to Delta Seniors.

Replaced and installed a new multi-sport synthetic turf field at Winskill Park.



Installed 20 additional Level 2 electric vehicle charging stations.

Planted approximately 800 trees throughout the City.



Approved and implemented a new Fees and Charges Bylaw in September that supports the Delta Families First initiative and provides free admission to youth and seniors aged 75+.



Delivered drop-in and registered programs to over 190,000 participants; provided rapid service responses when COVID-19 restrictions were constantly changing; and supported community organizations.



Implemented a successful Responsible Drinking in Delta Parks Pilot Project in three parks throughout the summer months.



Constructed new washroom facilities at both Delview and Chalmers Parks.

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 & 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 & Emergency Services is comprised of the following four divisions:

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



WHAT WE DO

Finance, Administration & Training supplies human resources administration and payroll support for 199 Fire & Emergency Services personnel, as well as supports the Fire Chief, and Delta's Finance and Human Resources Departments with the annual budget and labour management relations.

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

Fire Protection Services is responsible for meeting fire and life 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 38-39.



WHAT WE'RE PROUD OF

2021 Achievements / Outcomes



Maintained pre-pandemic service levels through 2021 despite the ongoing challenges that COVID-19 presented.

Provided staffing and equipment for multiple province-wide wildfire deployments.



Delivered FireSmart information to residents and businesses bordering wildland interface areas in July to assist them with implementing FireSmart principles on their properties.



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



Delta firefighters provided ongoing support to COVID-19 vaccination centres in Delta.

Maintained the EOC at an operational state throughout the year due to the ongoing COVID-19 pandemic as well as environmental emergency events (heat dome, atmospheric river, flooding).



Completed 2,927 fire safety inspections at commercial, industrial, daycares, schools, care/group homes, and multitenant buildings to ensure fire code compliance.



Completed year six of providing enhanced pre-hospital care service to the citizens of Delta.



Completed the elevator simulation room in the burn building.

Delta Fire participated in multiple emergency exercises internally and externally (DeltaPort and Boundary Bay Airport).



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 (EMO) 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 Management Committee – a committee comprising the Mayor, City Manager, Fire Chief, Police Chief, and Directors.



WHAT WE DO

EMO 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

2021 Achievements / Outcomes



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

Shifted our community outreach emergency preparedness educational programs to e-learning.



Supported the City's response efforts during COVID-19, Spring Freshet, Extreme Heat, Wildfire Risk, Severe Rain, Storm Surge and Extreme Cold events.



Supported the delivery of Incident Command System, Emergency Operation Centre and other Emergency Management Training and Education for city staff and agency partners.



Adapted a recently acquired Emergency Management trailer to support the storage and delivery of Emergency Support Services resources during a response.



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



Coordinated the support of dedicated emergency management volunteers for:

- Emergency Radio Communications,
- Emergency Support Services, and
- Delta Lifeboat Society.

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



Supported the development & training of a Damage Assessment – Facility Assessment Process for facility managers.

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

Investing in our Community:

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

Investing in our Team:

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

For the Community Safety and Well-Being Plan, visit deltapolice.ca.



WHO WE ARE

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

Learn more about the DPD at deltapolice.ca/about.



WHAT WE DO


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

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



WHAT WE'RE PROUD OF

2021 Achievements / Outcomes

| | |
|---|---|
|  <p>Implemented the Violence Suppression Team, to interdict gang members and associates in Delta.</p> | <p>Developed and implemented a new strategic plan (2022-2025 Community Safety and Well-Being Plan).</p>  |
| <p>Recorded a 12% reduction in the 2020 Crime Severity Index, in comparison to the previous year.</p>  |  <p>Increased performance on 10/12 key policing services and returned over \$1 million to the City from the 2021 budget.</p> |
|  <p>Recorded a 13% reduction in property crime over a five-year period (2021 vs. 2016).</p> | <p>Recorded a 6% reduction in violent crime over a five-year year period (2021 vs. 2016).</p>  |
| <p>Piloted body-worn cameras for the Violence Suppression Team and expanded to the Traffic Team.</p>  |  <p>DPD named as one of BC's Top Employers for the third year in a row.</p> |
|  <p>Developed and delivered an anti-gang and anti-child exploitation presentation to over 1,000 high-school students in Delta.</p> | <p>Became the first police department in BC to conduct an EDI review through an independent third party.</p>  |

2021 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

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, 2021 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, 2021;
- 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 cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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

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

Independence

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

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

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

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



as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Vancouver, British Columbia
April 25, 2022

Consolidated Statement of Financial Position

As at December 31, 2021 with comparative figures for 2020

| As at December 31 | 2021 | 2020 |
|---|-------------------------|-------------------------|
| Financial Assets | | |
| Cash and cash equivalents (note 2) | \$ 82,370,405 | \$ 152,018,423 |
| Restricted cash and cash equivalents (note 3) | 32,639,698 | 27,690,469 |
| Accounts receivable (note 4) | 22,525,485 | 30,816,509 |
| Portfolio investments (note 5) | 197,789,529 | 120,090,789 |
| | 335,325,117 | 330,616,190 |
| Liabilities | | |
| Accounts payable (note 6) | 24,085,372 | 51,644,468 |
| Other liabilities (note 7) | 25,843,484 | 25,240,587 |
| Accrued employee future benefits (note 8) | 9,452,700 | 9,266,900 |
| Deferred revenues (note 9) | 7,752,065 | 6,223,011 |
| Restricted revenues (note 10) | 48,181,822 | 46,336,499 |
| Refundable performance deposits (note 11) | 32,639,698 | 27,690,469 |
| Long term debt (note 12) | 313,328 | 925,065 |
| | 148,268,469 | 167,326,999 |
| Net Financial Assets | 187,056,648 | 163,289,191 |
| Non Financial Assets | | |
| Tangible capital assets (note 15) | 967,137,335 | 960,044,274 |
| Inventories | 937,278 | 970,646 |
| Prepays | 1,147,255 | 976,110 |
| Other assets (note 13) | 1,201,641 | 1,104,588 |
| Accumulated Surplus (note 16) | \$ 1,157,480,157 | \$ 1,126,384,809 |
| Commitments and contingencies (note 17) | | |



Melanie Kerr, CPA CA
Director of Finance

Consolidated Statement of Operations

Year ended December 31, 2021 with comparative figures for 2020

| For the years ended December 31 | 2021 Budget | 2021 | 2020 |
|--|-------------------------|-------------------------|-------------------------|
| Revenues | | | |
| Taxation and grants in lieu (note 14) | \$ 164,520,500 | \$ 165,290,049 | \$ 158,768,733 |
| Government transfers (schedule 1) | 7,171,250 | 6,736,336 | 14,198,896 |
| Sale of services (schedule 2) | 73,313,000 | 77,265,337 | 72,570,202 |
| Licenses, permits, fees and penalties (schedule 3) | 7,294,000 | 10,337,020 | 8,990,080 |
| Contributions (schedule 4) | 4,488,000 | 6,362,116 | 3,709,332 |
| Investment income | 1,673,000 | 2,591,088 | 3,426,880 |
| Actuarial earnings on debt | - | 363,747 | 334,617 |
| Development cost charges (note 10) | 5,502,000 | 552,500 | 627,000 |
| Landfill royalties | 3,730,000 | 4,137,168 | 3,885,407 |
| Contributed tangible capital assets (note 15) | 22,309,000 | 7,496,580 | 13,662,002 |
| MFA Surplus Distribution | 79,000 | 82,048 | - |
| Other (schedule 5) | 4,023,500 | 2,050,316 | 2,058,128 |
| | 294,103,250 | 283,264,305 | 282,231,277 |
| Expenses | | | |
| General government | 31,438,000 | 27,228,896 | 24,852,300 |
| Library services | 3,980,000 | 3,979,244 | 3,912,304 |
| Fire services | 35,178,000 | 35,479,903 | 34,243,348 |
| Police services | 49,684,000 | 49,159,342 | 47,535,034 |
| Other protective services | 3,487,000 | 3,183,468 | 3,101,289 |
| Water services | 27,622,500 | 29,042,864 | 26,210,908 |
| Sewer services | 15,385,000 | 15,577,532 | 15,009,407 |
| Engineering | 12,200,500 | 11,747,219 | 12,148,867 |
| Drainage | 7,922,000 | 8,156,529 | 6,933,873 |
| Road and traffic safety | 19,102,000 | 18,965,677 | 18,218,602 |
| Environmental health | 1,005,500 | 901,081 | 814,319 |
| Solid waste | 7,808,500 | 6,799,872 | 6,754,408 |
| Community planning and development | 7,311,500 | 6,619,035 | 6,109,209 |
| Parks, recreation and culture | 34,617,500 | 34,457,896 | 32,130,061 |
| Loss on disposal of tangible capital assets | - | 870,399 | 3,653,688 |
| | 256,742,000 | 252,168,957 | 241,627,617 |
| Annual Surplus | 37,361,250 | 31,095,348 | 40,603,660 |
| Accumulated Surplus, beginning of year | 1,126,384,809 | 1,126,384,809 | 1,085,781,149 |
| Accumulated Surplus, end of year | \$ 1,163,746,059 | \$ 1,157,480,157 | \$ 1,126,384,809 |

Consolidated Statement of Net Financial Assets

Year ended December 31, 2021 with comparative figures for 2020

| For the years ended December 31 | 2021 Budget | 2021 | 2020 |
|--|----------------------|-----------------------|-----------------------|
| Annual Surplus | \$ 37,361,250 | \$ 31,095,348 | \$ 40,603,660 |
| Amortization of tangible capital assets (note 15) | 28,000,000 | 28,167,988 | 27,694,381 |
| Acquisition of contributed tangible capital assets (note 15) | (22,309,000) | (7,496,580) | (13,662,002) |
| Acquisition of tangible capital assets | (109,214,500) | (28,899,380) | (47,476,412) |
| Loss on disposal of tangible capital assets | - | 870,399 | 3,653,688 |
| Proceeds from disposal of tangible capital assets | - | 264,511 | 109,203 |
| Changes in inventories | - | 33,368 | (202,717) |
| Changes in prepaid | - | (171,144) | 31,098 |
| Changes in other assets | - | (97,053) | (79,450) |
| Increase (Decrease) in Net Financial Assets | (66,162,250) | 23,767,457 | 10,671,449 |
| Net Financial Assets, beginning of year | 163,289,191 | 163,289,191 | 152,617,742 |
| Net Financial Assets, end of year | \$ 97,126,941 | \$ 187,056,648 | \$ 163,289,191 |

Consolidated Statement of Cashflows

Year ended December 31, 2021 with comparative figures for 2020

| For the years ended December 31 Cash provided by (used in): | 2021 | 2020 |
|--|----------------------|-----------------------|
| Operating Transactions | | |
| Annual Surplus | \$ 31,095,348 | \$ 40,603,660 |
| Non-cash charges to operations | | |
| Amortization of tangible capital assets (note 15) | 28,167,988 | 27,694,381 |
| Contribution of tangible capital assets (note 15) | (7,496,580) | (13,662,002) |
| Loss on disposal of tangible capital assets | 870,399 | 3,653,688 |
| | 21,541,807 | 17,686,067 |
| Changes in non-cash working capital | | |
| Accounts receivable | 8,291,025 | (7,869,202) |
| Accounts payable | (27,559,096) | 33,750,833 |
| Other liabilities | 602,897 | 413,921 |
| Accrued employee future benefits | 185,800 | 330,000 |
| Prepays, inventories and other assets | (234,830) | (251,068) |
| Restricted revenues | (539,110) | 44,272 |
| Restricted cash and cash equivalents | (4,949,229) | (244,064) |
| Refundable performance deposits | 4,949,229 | 244,064 |
| Deferred development cost charges used | (552,500) | (627,000) |
| Deferred revenues | 1,529,054 | (728,043) |
| | (18,276,760) | 25,063,713 |
| Net change in cash from operating transactions | 34,360,395 | 83,353,440 |
| Capital Transactions | | |
| Acquisition of tangible capital assets | (28,899,380) | (47,476,412) |
| Proceeds from disposal of tangible capital assets | 264,511 | 109,203 |
| Cash used in capital transactions | (28,634,869) | (47,367,209) |
| Investing Transactions | | |
| Proceeds from sale of portfolio investments | 70,243,753 | 154,143,101 |
| Purchase of portfolio investments | (147,942,493) | (97,463,431) |
| Cash provided by (used in) investing transactions | (77,698,740) | 56,679,670 |
| Financing Transactions | | |
| Long term debt retired | (611,737) | (582,606) |
| Deferred development cost charges interest earned | 443,722 | 663,137 |
| Deferred development cost charges collected | 2,493,211 | 3,202,835 |
| Cash provided by financing transactions | 2,325,196 | 3,283,366 |
| (Decrease) Increase in Cash and Cash Equivalents | (69,648,018) | 95,949,267 |
| Cash and Cash Equivalents, beginning of year | 152,018,423 | 56,069,156 |
| Cash and Cash Equivalents, end of year | \$ 82,370,405 | \$ 152,018,423 |
| Supplemental cash flow information, interest paid | \$ 120,950 | \$ 143,500 |

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

1. Significant Accounting Policies

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

a) Basis of Consolidation

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

b) Basis of Accounting

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

c) Government Transfers

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

d) Cash and Cash Equivalents

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

e) Portfolio Investments

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

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

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

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

f) Accounts Receivable

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

g) Development Cost Charges

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

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, 2021 with comparative figures for 2020

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, 2021.

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 2021 - 2025 Financial Plan Bylaw No. 8027, 2021 adopted April 12, 2021. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

2. Cash and Cash Equivalents

| | <u>2021</u> | <u>2020</u> |
|--|----------------------|-----------------------|
| Canadian dollar accounts (effective interest .71% to .96%) | \$ 47,906,444 | \$ 98,192,204 |
| Chartered banks and credit union term deposits (effective interest .21% to .24%) | 32,724,097 | 52,013,448 |
| US dollar account | 1,739,864 | 1,812,771 |
| | <u>\$ 82,370,405</u> | <u>\$ 152,018,423</u> |

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2021 - 2025 Financial Plan Bylaw No. 8027, 2021 adopted April 12, 2021. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

3. Restricted Cash and Cash Equivalents

| | <u>2021</u> | <u>2020</u> |
|--|---------------|---------------|
| Chartered banks and credit union term deposits (effective interest .21% to .24%) | \$ 32,639,698 | \$ 27,690,469 |

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>2021</u> | <u>2020</u> |
|--|----------------------|----------------------|
| Taxes | \$ 3,801,415 | \$ 4,915,379 |
| Utilities | 7,286,623 | 6,951,544 |
| Local improvements (non-interest bearing; repayment term - 15 years) | 244,012 | 278,257 |
| Trade | 11,270,529 | 18,788,323 |
| | <u>22,602,579</u> | <u>30,933,503</u> |
| Less: allowance for doubtful accounts | (77,094) | (116,994) |
| | <u>\$ 22,525,485</u> | <u>\$ 30,816,509</u> |

5. Portfolio Investments

Portfolio Investments as at December 31 comprise:

| | <u>2021</u> | <u>2020</u> |
|--|-----------------------|-----------------------|
| Chartered banks (effective interest rate .21% to 3.17%, maturing 2022 to 2026) | \$ 182,862,698 | \$ 104,234,549 |
| Provincial government bonds (effective interest rate 2.15% to 3.59% maturing 2022 to 2028) | 9,839,415 | 10,856,240 |
| Credit unions (effective interest rate 1.25% to 2%, maturing 2022 to 2024) | 5,087,416 | 5,000,000 |
| | <u>\$ 197,789,529</u> | <u>\$ 120,090,789</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% (2020 - .21% to 3.59%). In 2021, the average rate of return was 1% (2020 - 1.6%). The maturity dates of the investments range from January 2022 to 2028.

6. Accounts Payable

| | <u>2021</u> | <u>2020</u> |
|------------------|----------------------|----------------------|
| Trade | \$ 19,791,535 | \$ 16,842,218 |
| Holdback | 1,223,811 | 2,648,974 |
| Other government | 3,070,026 | 32,153,276 |
| | <u>\$ 24,085,372</u> | <u>\$ 51,644,468</u> |

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

7. Other Liabilities

| | <u>2021</u> | <u>2020</u> |
|--------------------------|----------------------|----------------------|
| Wages and benefits | \$ 2,065,495 | \$ 2,886,464 |
| Accrued benefits | 8,738,573 | 8,305,348 |
| Legal liabilities | 1,288,744 | 562,000 |
| Prepaid utilities | 1,195,372 | 1,223,871 |
| Prepaid taxes | 12,532,151 | 12,250,814 |
| Other | 24,521 | 13,810 |
| Due (from) to cemeteries | (1,372) | (1,720) |
| | <u>\$ 25,843,484</u> | <u>\$ 25,240,587</u> |

8. Employee Benefit Plans

| | <u>2021</u> | <u>2020</u> |
|--|---------------------|---------------------|
| Accrued benefit liability, beginning of year | \$ 9,266,900 | \$ 8,936,900 |
| Service cost | 800,900 | 734,300 |
| Interest cost | 267,000 | 279,700 |
| Benefit payments | (877,700) | (730,800) |
| Amortization of actuarial loss | (4,400) | 46,800 |
| Accrued benefit liability, end of year | <u>\$ 9,452,700</u> | <u>\$ 9,266,900</u> |
| Unamortized net actuarial loss (gain) | (324,100) | (328,500) |
| Accrued benefit obligation, end of year | <u>\$ 9,128,600</u> | <u>\$ 8,938,400</u> |

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

| | <u>2021</u> | <u>2020</u> |
|---|-------------|-------------|
| Discount rates | 3.0% | 3.0% |
| Expected compensation increases | 3.1% | 3.1% |
| Estimated average remaining service life of employees | 13 | 13 |

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

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

9. Deferred Revenues

| | <u>2021</u> | <u>2020</u> |
|---------------------------|---------------------|---------------------|
| Local improvements | \$ 244,012 | \$ 278,257 |
| Government transfers | 3,238,050 | 2,136,372 |
| Prepaid recreational fees | 577,579 | 299,166 |
| Prepaid business licenses | 988,069 | 987,534 |
| Deferred development fees | 1,379,790 | 651,379 |
| Other | 1,324,565 | 1,870,303 |
| | <u>\$ 7,752,065</u> | <u>\$ 6,223,011</u> |

Deferred revenue represents funds that are: 1) are collected but not earned as of December 31, 2021. 2) are funds received from external parties for specified purposes. These funds are recognized as revenue in the period when the eligible related expenditures or restrictions have been met.

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

10. Restricted Revenues

| | <u>2021</u> | <u>2020</u> |
|--|----------------------|----------------------|
| Deferred development cost charges "DCC" | \$ 45,781,538 | \$ 43,397,105 |
| Boundary Bay Airport maintenance account | 2,400,284 | 2,939,394 |
| | <u>\$ 48,181,822</u> | <u>\$ 46,336,499</u> |

| DCC's for capital costs related to: | <u>2021</u> | <u>2020</u> |
|-------------------------------------|----------------------|----------------------|
| Drainage | \$ 4,991,712 | \$ 4,549,404 |
| Roads | 18,636,974 | 18,065,468 |
| Open Space | 13,294,785 | 12,207,025 |
| Water | 3,932,791 | 3,785,276 |
| Sewer | 4,925,276 | 4,789,932 |
| | <u>\$ 45,781,538</u> | <u>\$ 43,397,105</u> |

| | | |
|---------------------------------------|----------------------|----------------------|
| Deferred DCC's, beginning of the year | \$ 43,397,105 | \$ 40,158,133 |
| Transfers to revenue | (552,500) | (627,000) |
| DCC's levied for the year | 2,493,211 | 3,202,835 |
| Interest allocated | 443,722 | 663,137 |
| Deferred DCC's, end of the year | <u>\$ 45,781,538</u> | <u>\$ 43,397,105</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.

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

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, 2021 was \$313,328 with various rates of interest (as at December 31, 2020 - \$925,065).

| Bylaw | Rate | Maturity | Original Debenture | Equity in Sinking Fund | Balance, December 31, 2020 | Balance, December 31, 2021 | Interest Paid during the Year |
|-----------------------------|---------|----------|-----------------------|---------------------------|----------------------------------|----------------------------------|-------------------------------------|
| Sungod Rec (5760) | various | 2022 | \$ 6,200,000 | \$ (5,963,093) | \$ 699,440 | \$ 236,907 | \$ 91,450 |
| Sungod Rec (5761) | various | 2022 | 2,000,000 | (1,923,579) | 225,625 | 76,421 | 29,500 |
| Total Long Term Debt | | | \$ 8,200,000 | \$ (7,886,672) | \$ 925,065 | \$ 313,328 | \$ 120,950 |

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

| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|------------------------|-------------|-------------|-------------|-------------|-------------|
| Sungod Recreation Debt | \$ 159,871 | \$ - | \$ - | \$ - | \$ - |

13. Other Assets

| | <u>2021</u> | <u>2020</u> |
|-------------------------------|--------------|--------------|
| Ladner Harbour Infrastructure | \$ 1,201,641 | \$ 1,104,588 |

14. Taxation Revenue

| | <u>2021</u> | <u>2020</u> |
|--|----------------|----------------|
| General taxation and debt levy | \$ 153,523,130 | \$ 147,485,610 |
| Collections for other taxing authorities | 104,137,788 | 71,791,022 |
| Special assessments | 434,628 | 434,456 |
| Payments in lieu | 4,854,204 | 4,499,862 |
| Utilities and ports compensation | 628,847 | 646,386 |
| Tsawwassen Business Improvement Association | 146,311 | 142,168 |
| Other taxes | 5,702,929 | 5,560,251 |
| Subtotal | 269,427,837 | 230,559,755 |
| Transfer to: | | |
| Province of BC - school taxes | (79,913,924) | (49,849,438) |
| Greater Vancouver Regional District | (3,441,833) | (2,918,751) |
| Municipal Finance Authority | (12,442) | (11,503) |
| BC Assessment Authority | (2,734,522) | (2,561,071) |
| Greater Vancouver Transportation Authority | (18,035,067) | (16,450,259) |
| Total collections for other taxing authorities | (104,137,788) | (71,791,022) |
| General taxation and debt levy | \$ 165,290,049 | \$ 158,768,733 |

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

15. Tangible Capital Assets

| | Balance Dec 31, 2020 | Additions | Disposals | Balance Dec 31, 2021 |
|---------------------------------------|-------------------------|----------------------|-----------------------|-------------------------|
| Cost | | | | |
| Buildings | \$ 164,439,106 | \$ 4,870,390 | \$ (569,649) | \$ 168,739,847 |
| Drainage infrastructure | 270,532,184 | 2,332,595 | (18,616) | 272,846,163 |
| Land | 238,161,497 | 379,359 | - | 238,540,856 |
| Land improvements | 32,760,050 | 2,097,727 | (264,409) | 34,593,368 |
| Leased assets | 439,033 | 6,283,492 | - | 6,722,525 |
| Machinery and equipment | 11,702,591 | 769,993 | (52,649) | 12,419,935 |
| Pooled assets | 49,800,332 | 5,087,776 | (2,510,851) | 52,377,257 |
| Roads infrastructure | 344,580,984 | 6,779,998 | (2,013,490) | 349,347,492 |
| Sewer mains | 129,073,256 | 4,675,222 | (188,976) | 133,559,502 |
| Vehicles | 29,295,229 | 130,384 | (418,315) | 29,007,298 |
| Waterworks | 151,020,710 | 3,187,473 | (182,711) | 154,025,472 |
| Work in progress | 18,714,634 | (198,449) | (117,198) | 18,398,987 |
| Total Cost | \$ 1,440,519,606 | \$ 36,395,960 | \$ (6,336,864) | \$ 1,470,578,702 |
| Accumulated Amortization | | | | |
| Buildings | \$ 56,475,091 | \$ 5,352,375 | \$ (454,704) | \$ 61,372,762 |
| Drainage infrastructure | 87,567,163 | 3,573,334 | (14,234) | 91,126,263 |
| Land improvements | 14,165,365 | 1,274,639 | (142,557) | 15,297,447 |
| Leased assets | 86,055 | 112,162 | - | 198,217 |
| Machinery and equipment | 7,180,002 | 721,321 | (38,174) | 7,863,149 |
| Pooled assets | 18,439,056 | 3,704,424 | (2,510,851) | 19,632,629 |
| Roads infrastructure | 178,818,112 | 7,210,553 | (1,450,616) | 184,578,049 |
| Sewer mains | 51,745,478 | 1,914,267 | - | 53,659,745 |
| Vehicles | 17,524,937 | 2,177,256 | (412,779) | 19,289,414 |
| Waterworks | 48,474,073 | 2,127,657 | (178,038) | 50,423,692 |
| Total Accumulated Amortization | \$ 480,475,332 | \$ 28,167,988 | \$ (5,201,953) | \$ 503,441,367 |
| Net Book Value | | | | |
| Buildings | \$ 107,964,015 | \$ (481,985) | \$ (114,945) | \$ 107,367,085 |
| Drainage infrastructure | 182,965,021 | (1,240,739) | (4,382) | 181,719,900 |
| Land | 238,161,497 | 379,359 | - | 238,540,856 |
| Land improvements | 18,594,685 | 823,088 | (121,852) | 19,295,921 |
| Leased assets | 352,978 | 6,171,330 | - | 6,524,308 |
| Machinery and equipment | 4,522,589 | 48,672 | (14,475) | 4,556,786 |
| Pooled assets | 31,361,276 | 1,383,352 | - | 32,744,628 |
| Roads infrastructure | 165,762,872 | (430,555) | (562,874) | 164,769,443 |
| Sewer mains | 77,327,778 | 2,760,955 | (188,976) | 79,899,757 |
| Vehicles | 11,770,292 | (2,046,872) | (5,536) | 9,717,884 |
| Waterworks | 102,546,637 | 1,059,816 | (4,673) | 103,601,780 |
| Work in progress | 18,714,634 | (198,449) | (117,198) | 18,398,987 |
| Total Net Book Value | \$ 960,044,274 | \$ 8,227,972 | \$ (1,134,911) | \$ 967,137,335 |

- a) Assets under construction (Work in Progress) having a value of \$18,398,987 (2020 - \$18,714,634) have not been amortized. Amortization of these assets will commence when the assets are put into service.
- b) There have been no write-downs of tangible capital assets during the year.
- c) Contributed assets have been recognized at fair market value at the date of contribution.

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

15. Tangible Capital Assets (continued):

The value of the Contributed Assets received is as follows:

| | 2021 | 2020 |
|---------------|---------------------|----------------------|
| Buildings | \$ 1,148,130 | \$ 2,387,829 |
| Land | 500,000 | - |
| Pooled assets | 858,457 | 1,044,855 |
| Drainage | 67,068 | 3,334,235 |
| Roads | 1,971,362 | 2,705,823 |
| Water | - | 1,848,888 |
| Sewer | 2,951,563 | 2,340,372 |
| | <u>\$ 7,496,580</u> | <u>\$ 13,662,002</u> |

16. Accumulated Surplus

| | 2021 | 2020 |
|--|-------------------------|-------------------------|
| Equity in Tangible Capital Assets | \$ 966,824,007 | \$ 959,119,208 |
| General | 36,094,415 | 32,607,605 |
| Water | 9,191,408 | 8,904,243 |
| Sewer | 8,166,320 | 7,244,873 |
| Solid waste | 5,304,586 | 4,283,762 |
| Total Unappropriated Surplus | 58,756,729 | 53,040,483 |
| Capital projects | 4,401,847 | 4,317,939 |
| Equipment replacement | 17,007,539 | 12,880,698 |
| Ladner parking | 463,916 | 390,016 |
| Operating | 374,765 | 370,361 |
| Parks and public lands | 5,312,715 | 3,523,014 |
| Tax sale | 144,299 | 142,870 |
| Total Statutory Reserves | 27,705,081 | 21,624,898 |
| Designated capital (work in progress) | 55,989,799 | 44,958,826 |
| Development | 3,625,482 | 3,669,541 |
| Drainage and irrigation | 2,598,282 | 2,577,027 |
| Emergency | 1,000,000 | 500,000 |
| Environment | 1,869,350 | 1,834,465 |
| Insurance | 3,520,000 | 3,520,000 |
| Landfill | 628,108 | 628,108 |
| Landscaping | 1,653,940 | 1,575,216 |
| Other | 4,084,241 | 3,302,683 |
| Payroll benefits and allowances | 2,432,362 | 2,432,362 |
| Recreation | 4,494,977 | 4,451,718 |
| Recycling and solid waste | 716,220 | 716,220 |
| Road restoration | 5,374,874 | 6,114,049 |
| Sewer | 9,446,473 | 9,569,773 |
| Water | 6,760,232 | 6,750,232 |
| Total Non-Statutory Reserves | 104,194,340 | 92,600,220 |
| Total Reserves (schedule 7) | 131,899,421 | 114,225,118 |
| Total Accumulated Surplus | \$ 1,157,480,157 | \$ 1,126,384,809 |

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The City of Delta paid \$13,170,956 (2020-\$12,750,969) for employer contributions while employees contributed \$10,538,295 (2020 - \$9,446,483) to the plan in fiscal 2021.

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, 2021, the demand notes total \$225,297 (2020 - \$443,122).

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

18. Basis of Segmented Reporting

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

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

Administration and Fiscal

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

Finance

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

Police

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

Fire

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

Other Protective Services

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

Engineering, Public Works and Transportation

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

Community Planning and Development

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

Parks, Recreation and Culture

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

Environmental Health and Solid Waste

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

Water and Sewer Utilities

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

19. Segmented Information

| | Admin | Finance | Community Planning and Development | Environmental Health | Fire | Police |
|--|-----------------------|----------------------|--|-------------------------|-----------------------|-----------------------|
| Taxation and grants in lieu (note 14) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Government transfers (schedule 1) | 50,744 | 500,000 | 20,922 | 61,989 | 15,400 | 2,170,018 |
| Sale of services (schedule 2) | 719,446 | 348 | 84,280 | - | 573,025 | 7,359,938 |
| Licenses, permits, fees and penalties (schedule 3) | 6,120 | 411,061 | 4,191,415 | 2,575 | 11,879 | 759,923 |
| Contributions (schedule 4) | 138,178 | 21,857 | 10,934 | - | - | 69,350 |
| Investment income | - | - | - | - | - | - |
| Actuarial earnings on debt | - | - | - | - | - | - |
| Development cost charges (note 10) | - | - | - | - | - | - |
| Landfill royalties | - | - | - | - | - | - |
| Contributed tangible capital assets (note 15) | - | - | - | - | - | - |
| MFA Surplus Distribution | - | - | - | - | - | - |
| Other (schedule 5) | 213,956 | 185,578 | - | - | 9,786 | 195,194 |
| Total Revenue | 1,128,444 | 1,118,844 | 4,307,551 | 64,564 | 610,090 | 10,554,423 |
| Wages, salaries and benefits | 7,367,847 | 6,806,978 | 5,817,793 | 779,087 | 30,491,773 | 40,421,077 |
| Materials and supplies | 385,034 | 123,431 | 98,679 | 2,174 | 1,052,287 | 1,944,227 |
| Repairs and maintenance | 59,338 | 1,108,910 | 24,292 | 933 | 236,194 | 638,198 |
| Services | 750,263 | 421,299 | 419,275 | 87,460 | 67,842 | 1,892,010 |
| Leases and rentals | 6,179 | - | 822 | - | 2,826 | 771,279 |
| Library | - | - | - | - | - | - |
| ECOMM | - | - | - | - | 949,780 | 1,767,335 |
| Utilities | 39,142 | 228,565 | 14,795 | 4,479 | 170,345 | 354,250 |
| Garbage and recycling | - | 323 | 700 | - | 1,372 | 13,094 |
| Regional district charges | - | - | - | - | - | - |
| Other | 770,153 | 361,841 | 44,778 | 7,443 | 130,876 | 393,566 |
| Insurance and claims | 2,829,646 | - | - | - | - | - |
| Municipal equipment charges | (201,159) | 128,760 | 197,901 | 19,505 | 1,110,482 | 964,306 |
| Amortization of tangible capital assets (note 15) | - | - | - | - | 1,266,126 | - |
| Interest charges | - | - | - | - | - | - |
| Loss on disposal of tangible capital assets | - | - | - | - | - | - |
| Total Expenses | 12,006,443 | 9,180,107 | 6,619,035 | 901,081 | 35,479,903 | 49,159,342 |
| (Deficiency) Excess of Revenues over Expenses | \$(10,877,999) | \$(8,061,263) | \$(2,311,484) | \$(836,517) | \$(34,869,813) | \$(38,604,919) |

| Property Use and Compliance | Engineering, Roads and Drainage | Parks, Recreation and Culture | Water | Sewer | Solid Waste | Fiscal | Year ending December 31, 2021 | Year ending December 31, 2020 |
|-----------------------------|---------------------------------|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------------|-------------------------------|
| \$ - | \$ - | \$ - | \$ 13,350 | \$ 17,160 | \$ - | \$ 165,259,539 | \$ 165,290,049 | \$ 158,768,733 |
| - | 729,037 | 176,967 | - | - | - | 3,011,259 | 6,736,336 | 14,198,896 |
| 28,084 | 3,350,306 | 4,115,831 | 32,252,448 | 19,641,412 | 7,820,696 | 1,319,523 | 77,265,337 | 72,570,202 |
| 2,549,891 | 885,372 | 255 | 14,081 | - | - | 1,504,448 | 10,337,020 | 8,990,080 |
| 154,700 | 27,750 | 100,267 | 20,327 | - | - | 5,818,753 | 6,362,116 | 3,709,332 |
| - | - | - | - | - | - | 2,591,088 | 2,591,088 | 3,426,880 |
| - | - | - | - | - | - | 363,747 | 363,747 | 334,617 |
| - | 485,000 | 49,000 | - | 18,500 | - | - | 552,500 | 627,000 |
| - | - | - | - | - | - | 4,137,168 | 4,137,168 | 3,885,407 |
| - | 2,896,887 | 500,000 | - | 2,951,563 | - | 1,148,130 | 7,496,580 | 13,662,002 |
| - | - | - | - | - | - | 82,048 | 82,048 | - |
| 27 | 443,012 | 788,995 | - | - | - | 213,768 | 2,050,316 | 2,058,128 |
| 2,732,702 | 8,817,364 | 5,731,315 | 32,300,206 | 22,628,635 | 7,820,696 | 185,449,471 | 283,264,305 | 282,231,277 |
| 2,741,704 | 14,602,172 | 23,520,870 | 2,232,652 | 1,418,386 | 141,258 | 3,146,408 | 139,488,005 | 131,809,954 |
| 79,821 | 3,487,593 | 1,507,676 | 727,156 | 383,505 | 80,211 | 59,001 | 9,930,795 | 9,857,093 |
| 37,888 | 3,109,252 | 2,199,802 | 178,298 | 812,939 | - | 434,202 | 8,840,246 | 7,860,200 |
| 64,848 | 1,385,592 | 408,137 | 262,309 | 316,521 | - | 38,779 | 6,114,335 | 5,872,674 |
| 7,793 | 1,401,321 | 443,526 | 249,678 | 380,192 | 1,425 | 26,972 | 3,292,013 | 2,642,652 |
| - | - | - | - | - | - | 3,979,244 | 3,979,244 | 3,912,304 |
| - | - | - | - | - | - | - | 2,717,115 | 2,570,444 |
| 40,986 | 1,853,337 | 2,209,378 | 127,505 | 212,572 | - | 3,025 | 5,258,379 | 4,843,853 |
| 32,941 | 66,756 | 6,165 | 57,761 | 50,436 | 6,570,461 | 525 | 6,800,534 | 6,647,325 |
| - | - | - | 21,095,393 | 8,982,964 | - | - | 30,078,357 | 27,647,199 |
| 5,217 | 649,575 | 515,054 | 6,148 | 27,544 | - | 236,132 | 3,148,327 | 3,562,062 |
| - | - | 4,400 | - | 3,766 | - | 25,000 | 2,862,812 | 2,292,021 |
| 172,270 | (1,106,289) | 1,948,017 | 1,146,151 | 1,074,440 | 6,517 | (4,951,779) | 509,122 | 618,267 |
| - | 13,420,116 | 1,694,871 | 2,959,814 | 1,914,267 | - | 6,912,794 | 28,167,988 | 27,694,381 |
| - | - | - | - | - | - | 111,346 | 111,346 | 143,500 |
| - | - | - | - | - | - | 870,339 | 870,339 | 3,653,688 |
| 3,183,468 | 38,869,425 | 34,457,896 | 29,042,865 | 15,577,532 | 6,799,872 | 10,891,988 | 252,168,957 | 241,627,617 |
| \$(450,766) | \$(30,052,061) | \$(28,726,581) | \$3,257,341 | \$7,051,103 | \$1,020,824 | \$174,557,483 | \$31,095,348 | \$40,603,660 |

Notes to the Consolidated Financial Statements

Year ended December 31, 2021 with comparative figures for 2020

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 2021 - 2025 Revised Financial Plan Bylaw No. 8028, 2021 adopted April 12, 2021. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and consolidated statement of net financial assets.

| | <u>2021</u> | <u>2020</u> |
|---|-----------------------|-----------------------|
| Revenues per the financial plan | \$ 348,830,500 | \$ 336,130,500 |
| Contributed assets included in bylaw | 22,309,000 | 20,000,000 |
| Fund transfers | (1,100,000) | (1,100,000) |
| Reserves used | (83,439,500) | (82,509,500) |
| Revenues per bylaw | 286,600,000 | 272,521,000 |
| Fund transfers | 1,100,000 | 1,100,000 |
| Adjustment for capital plan revenues | 6,403,250 | - |
| Revenues per financial statements | \$ 294,103,250 | \$ 273,621,000 |
| Expenses per financial plan | \$ 348,830,500 | \$ 336,130,500 |
| Capital plan | (115,834,500) | (112,527,000) |
| Non capital expenditures included in capital plan | 6,170,000 | 4,887,500 |
| Depreciation included in bylaw | 28,000,000 | 27,000,000 |
| Fund transfers | (1,100,000) | (1,100,000) |
| Reserves contributions | (8,206,500) | (7,914,000) |
| Principal payments | (248,000) | (248,000) |
| Expenses per bylaw | 257,611,500 | 246,229,000 |
| Fund transfers | 1,100,000 | 1,100,000 |
| Adjustment of non capital expenditures budget | (1,969,500) | - |
| Expenses per financial statements | \$ 256,742,000 | \$ 247,329,000 |

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. To ensure full transparency, the City is required to report on the funds received annually until the funds are fully drawn down.

| | <u>2021</u> | <u>2020</u> |
|--|-------------|---------------------|
| Funds received from the Province of BC during 2020 | \$ - | \$ 7,059,000 |
| Funds carry forward, January 1, 2021 | 1,551,166 | 0 |
| Uses: | | |
| Addressing revenue shortfalls | (915,629) | (2,570,800) |
| Bylaw and protective services | (29,646) | (141,154) |
| Computer and electronics | (288,503) | (60,201) |
| Emergency planning and response costs | (114,301) | (146,013) |
| Facility reopening and response costs | (203,087) | (2,589,665) |
| Grant deferred at end of year | \$ - | \$ 1,551,166 |

Supplementary Information

| For the years ended December 31, | 2021 Budget | 2021 | 2020 |
|--|----------------------|----------------------|----------------------|
| Schedule 1 - Revenue from Government Transfers | | | |
| Federal grants | \$ 478,000 | \$ 779,452 | \$ 119,287 |
| Provincial grants | 3,093,250 | 5,659,079 | 13,366,527 |
| Regional grants | 3,600,000 | 297,805 | 713,082 |
| | <u>\$ 7,171,250</u> | <u>\$ 6,736,336</u> | <u>\$ 14,198,896</u> |
| Schedule 2 - Revenue from Sale of Services | | | |
| Water | \$ 30,644,500 | \$ 32,252,448 | \$ 31,529,630 |
| Sewer | 18,607,000 | 19,641,412 | 19,084,848 |
| Solid waste | 7,808,500 | 7,820,696 | 6,956,832 |
| Recreational services | 3,726,000 | 4,157,306 | 2,914,974 |
| Recoverable services | 6,607,500 | 7,256,306 | 6,327,324 |
| Other | 5,919,500 | 6,137,169 | 5,756,594 |
| | <u>\$ 73,313,000</u> | <u>\$ 77,265,337</u> | <u>\$ 72,570,202</u> |
| Schedule 3 - Revenue from Licenses, Permits, Fees & Penalties | | | |
| Business licenses | \$ 1,725,000 | \$ 1,957,840 | \$ 1,837,502 |
| Dog licenses | 220,000 | 224,400 | 210,651 |
| Building permits and inspection fee | 2,167,000 | 3,171,245 | 2,904,099 |
| Bylaw infractions | 330,000 | 341,912 | 312,966 |
| Animal control fees and fines | 37,500 | 25,739 | 32,119 |
| Penalties and interest on taxes and utilities | 1,210,000 | 1,504,448 | 1,039,809 |
| Soil deposit and highway use fee | 397,000 | 803,236 | 659,901 |
| Development application fee | 413,500 | 936,194 | 862,587 |
| Protective service fee | 200,000 | 733,123 | 577,537 |
| Information and administrative fee | 500,000 | 524,098 | 458,661 |
| Other | 94,000 | 114,785 | 94,248 |
| | <u>\$ 7,294,000</u> | <u>\$ 10,337,020</u> | <u>\$ 8,990,080</u> |
| Schedule 4 - Revenue from Contributions | | | |
| Contributions | \$ 3,594,500 | \$ 4,128,951 | \$ 2,210,515 |
| Other cost recoveries | 335,000 | 1,185,194 | 731,256 |
| Donations and fundraising | 83,500 | 213,704 | 202,916 |
| Other | 475,000 | 834,267 | 564,645 |
| | <u>\$ 4,488,000</u> | <u>\$ 6,362,116</u> | <u>\$ 3,709,332</u> |
| Schedule 5 - Other Revenue | | | |
| Rentals | \$ 982,500 | \$ 1,073,704 | \$ 1,109,661 |
| Disposal of capital assets | 2,705,500 | 12,505 | 28,627 |
| Cemetery | 145,000 | 293,231 | 230,960 |
| Other | 190,500 | 670,876 | 688,880 |
| | <u>\$ 4,023,500</u> | <u>\$ 2,050,316</u> | <u>\$ 2,058,128</u> |
| Schedule 6 - Trust Funds | | | |
| North Delta Cemetery Trust Fund | | \$ 50,076 | \$ 38,537 |
| South Delta Cemetery Trust Fund | | 1,195,729 | 1,138,189 |
| | | <u>\$ 1,245,805</u> | <u>\$ 1,176,726</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, 2020 | Contributions Received | Internal Transfers | Capital Purposes | Operating Uses | Interest Allocated | Balance, December 31, 2021 |
|--|----------------------------------|---------------------------|-----------------------|---------------------|-------------------|-----------------------|----------------------------------|
| Statutory Reserves | | | | | | | |
| Capital projects | \$ 4,317,939 | \$ 40,325 | \$ - | \$ - | \$ - | \$ 43,583 | \$ 4,401,847 |
| Equipment replacement | 12,880,698 | - | 4,504,682 | (545,250) | - | 167,409 | 17,007,539 |
| Ladner parking | 390,016 | - | 70,000 | - | - | 3,900 | 463,916 |
| Operating | 370,361 | - | - | - | - | 4,404 | 374,765 |
| Parks and public lands | 3,523,014 | 1,737,100 | - | - | - | 52,601 | 5,312,715 |
| Tax sale | 142,870 | - | - | - | - | 1,429 | 144,299 |
| Total Statutory Reserves | 21,624,898 | 1,777,425 | 4,574,682 | (545,250) | - | 273,326 | 27,705,081 |
| Non-Statutory Reserves | | | | | | | |
| Designated capital (work in progress) | 44,958,826 | - | - | 11,030,973 | - | - | 55,989,799 |
| Development | 3,669,541 | (59) | - | (44,000) | - | - | 3,625,482 |
| Drainage and irrigation | 2,577,027 | 21,255 | - | - | - | - | 2,598,282 |
| Emergency | 500,000 | - | 500,000 | - | - | - | 1,000,000 |
| Environment | 1,834,465 | 242,983 | - | (181,614) | (26,484) | - | 1,869,350 |
| Insurance | 3,520,000 | - | - | - | - | - | 3,520,000 |
| Landfill | 628,108 | - | - | - | - | - | 628,108 |
| Landscaping | 1,575,216 | 678,724 | - | (600,000) | - | - | 1,653,940 |
| Other | 3,302,683 | 1,377,581 | 8,968 | (571,204) | (33,787) | - | 4,084,241 |
| Payroll benefits and allowances | 2,432,362 | - | - | - | - | - | 2,432,362 |
| Recreation | 4,451,718 | 249,375 | 515,500 | (721,616) | - | - | 4,494,977 |
| Recycling and solid waste | 716,220 | - | - | - | - | - | 716,220 |
| Road restoration | 6,114,049 | 962,325 | - | (1,701,500) | - | - | 5,374,874 |
| Sewer | 9,569,773 | 56,700 | 70,000 | (250,000) | - | - | 9,446,473 |
| Water | 6,750,232 | - | 80,000 | (70,000) | - | - | 6,760,232 |
| Total Non-Statutory Reserves | 92,600,220 | 3,588,884 | 1,174,468 | 6,891,039 | (60,271) | - | 104,194,340 |
| Total Reserves (note 16) | \$114,225,118 | \$5,366,309 | \$5,749,150 | \$6,345,789 | \$(60,271) | \$273,326 | \$131,899,421 |

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

| For the year ended December 31, 2021 | Budget | General | Water | Sewer | Solid Waste | Total |
|--|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Revenues | | | | | | |
| Taxation and grants in lieu (note 14) | \$ 164,520,500 | \$ 165,259,539 | \$ 13,350 | \$ 17,160 | \$ - | \$ 165,290,049 |
| Government transfers (schedule 1) | 7,171,250 | 6,736,336 | - | - | - | 6,736,336 |
| Sale of services (schedule 2) | 73,313,000 | 17,550,781 | 32,252,448 | 19,641,412 | 7,820,696 | 77,265,337 |
| Licenses, permits, fees and penalties (schedule 3) | 7,294,000 | 10,322,939 | 14,081 | - | - | 10,337,020 |
| Contributions (schedule 4) | 4,488,000 | 6,341,789 | 20,327 | - | - | 6,362,116 |
| Investment income | 1,673,000 | 2,591,088 | - | - | - | 2,591,088 |
| Actuarial earnings on debt | - | 363,747 | - | - | - | 363,747 |
| Development cost charges (note 10) | 5,502,000 | 534,000 | - | 18,500 | - | 552,500 |
| Landfill royalties | 3,730,000 | 4,137,168 | - | - | - | 4,137,168 |
| Contributed tangible capital assets (note 15) | 22,309,000 | 4,545,017 | - | 2,951,563 | - | 7,496,580 |
| MFA Surplus Distribution | 79,000 | 82,048 | - | - | - | 82,048 |
| Other (schedule 5) | 4,023,500 | 2,050,316 | - | - | - | 2,050,316 |
| | 294,103,250 | 220,514,768 | 32,300,206 | 22,628,635 | 7,820,696 | 283,264,305 |
| Expenses | | | | | | |
| General government | 31,438,000 | 27,228,896 | - | - | - | 27,228,896 |
| Library services | 3,980,000 | 3,979,244 | - | - | - | 3,979,244 |
| Fire services | 35,178,000 | 35,479,903 | - | - | - | 35,479,903 |
| Police services | 49,684,000 | 49,159,342 | - | - | - | 49,159,342 |
| Other protective services | 3,487,000 | 3,183,468 | - | - | - | 3,183,468 |
| Water services | 27,622,500 | - | 29,042,864 | - | - | 29,042,864 |
| Sewer services | 15,385,000 | - | - | 15,577,532 | - | 15,577,532 |
| Engineering | 12,200,500 | 11,747,219 | - | - | - | 11,747,219 |
| Drainage | 7,922,000 | 8,156,529 | - | - | - | 8,156,529 |
| Road and traffic safety | 19,102,000 | 18,965,677 | - | - | - | 18,965,677 |
| Environmental health | 1,005,500 | 901,081 | - | - | - | 901,081 |
| Solid waste | 7,808,500 | - | - | - | 6,799,872 | 6,799,872 |
| Community planning and development | 7,311,500 | 6,619,035 | - | - | - | 6,619,035 |
| Parks, recreation and culture | 34,617,500 | 34,457,896 | - | - | - | 34,457,896 |
| Loss on Disposal | - | 870,399 | - | - | - | 870,399 |
| | 256,742,000 | 200,748,689 | 29,042,864 | 15,577,532 | 6,799,872 | 252,168,957 |
| Excess of Revenues over Expenses | 37,361,250 | 19,766,079 | 3,257,342 | 7,051,103 | 1,020,824 | 31,095,348 |
| Change in Equity in Tangible Capital Assets | | | | | | |
| Tangible capital assets acquired (note 15) | (109,582,750) | (28,533,265) | \$(3,187,473) | (4,675,222) | - | (36,395,960) |
| Amortization of tangible capital assets (note 15) | 28,000,000 | 23,293,907 | 2,959,814 | 1,914,267 | - | 28,167,988 |
| Loss on disposal of tangible capital assets | - | 870,399 | - | - | - | 870,399 |
| Proceeds from disposal of tangible capital assets | - | 264,511 | - | - | - | 264,511 |
| Actuarial earning on debt | - | (363,747) | - | - | - | (363,747) |
| Debt payments | (247,500) | (247,989) | - | - | - | (247,989) |
| Increase in Investment in tangible capital assets | (81,830,250) | (4,716,184) | (227,659) | (2,760,955) | - | (7,704,798) |
| Decrease (increase) in reserves | 35,808,500 | (11,563,085) | (2,742,518) | (3,368,701) | - | (17,674,304) |
| Net increase (decrease) in operating surplus | (8,660,500) | 3,486,810 | 287,165 | 921,447 | 1,020,824 | 5,716,246 |
| Unappropriated Surplus, beginning of year | 53,040,483 | 32,607,605 | 8,904,243 | 7,244,873 | 4,283,762 | 53,040,483 |
| Unappropriated Surplus, end of year | \$44,379,983 | \$36,094,415 | \$9,191,408 | \$8,166,320 | \$5,304,586 | \$58,756,729 |

Permissive Tax Exemptions – 2021

| Organization | Address | Total Delta Taxes |
|--|-------------------------------|-------------------|
| 828 Hurricane Squadron Royal Canadian Air Cadets | 1720 56 Street | 450 |
| Ahmadiyya Muslim Jama'at Canada Inc. | 9570 River Road | 155,750 |
| Benediction Lutheran Church | 5575 6 Avenue | 23,750 |
| Boys and Girls Clubs of South Coast BC (Errol Wintemute) | 4727 Arthur Drive | 18,150 |
| Boys and Girls Clubs of South Coast BC (Hillside) | 11339 84 Avenue | 12,200 |
| Boys and Girls Clubs of South Coast BC (Winskill) | 5575 9 Avenue | 2,450 |
| British Columbia Conference of Mennonite Brethren Churches (Cedar Park Church) | 5300 44 Avenue | 38,400 |
| British Columbia Conference of Mennonite Brethren Churches (New Hope Christian Church) | 11838 88 Avenue | 28,200 |
| British Columbia Guide Dog Services | 7061 Ladner Trunk Road | 4,600 |
| British Columbia Waterfowl Society | 5191 Robertson Road | 59,000 |
| British Columbia Waterfowl Society | Waterlot | 22,600 |
| Christian and Missionary Alliance - Canadian Pacific District (Fraser Valley Alliance Church) | 6897 120 Street | 12,950 |
| Christian and Missionary Alliance - Canadian Pacific District (Tsawassen Alliance Church) | 4965 12 Avenue | 24,050 |
| Columbus Charities Association (Columbus Lodge) | 8850 118A Street | 9,700 |
| Delta Branch No. 61 of The Royal Canadian Legion | 4896 Delta Street | 6,850 |
| Delta Chamber of Commerce | 6201 60 Avenue | 7,800 |
| Delta Community Living Society | 3800 72 Street | 16,550 |
| Delta Community Living Society | 3810 72 Street | 8,800 |
| Delta Community Living Society | 4917 Delta Street | 17,200 |
| Delta Community Music School | 4705 Arthur Drive | 2,000 |
| Delta Gymnastics Society | 4680 Clarence Taylor Crescent | 31,300 |
| Delta Hospital Auxiliary Society | 4816 Delta Street | 6,400 |
| Delta Hospital Auxiliary Society | 4824 Delta Street | 8,700 |
| Delta Hospital Auxiliary Society | 4830 Delta Street | 7,950 |
| Delta Lodge #21, Independent Order of Oddfellows | 5425 Ladner Trunk Road | 25,450 |
| Delta Pentecostal Tabernacle (Delta Church) | 7696 112 Street | 24,950 |
| Delta Pentecostal Tabernacle (Delta Church) | 77 Ave (No Access) | 100 |
| Delta Police Department (Training Facility) | 4990 104 Street | 600 |
| Delta Rockhounds Society | 1720 56 Street | 350 |
| Delta Thistle Curling Club | 11415 84 Avenue | 2,800 |
| Deltassist Family and Community Services Society | 9067 120 Street | 41,450 |
| Dogwood Holdings Society | 4590 51 Street | 2,600 |
| Dogwood Holdings Society | 4603 Evergreen Lane | 27,900 |
| Dogwood Holdings Society | 4649 Evergreen Lane | 14,650 |
| Evangelical Free Church of North Delta (Northside Community Church) | 11300 84 Avenue | 22,550 |
| Fellowship of Evangelical Baptist Churches in BC & Yukon (Nordel Multicultural Christian Church) | 7940 118 Street | 39,550 |
| Foursquare Gospel Church of Canada (Sunshine Hills Foursquare Church) | 6749 120 Street | 79,700 |
| KinVillage Association | 5430 10 Avenue | 14,600 |
| Kirkland House Foundation | 4140 Arthur Drive | 3,050 |
| Ladner Christian Reformed Church | 4594 54A Street | 38,100 |
| Ladner Congregation of the United Church of Canada (Ladner United Church) | 4960 48 Avenue | 48,400 |
| Ladner Fishermen's Co-Operative Association | 4467 Savoy Street | 2,150 |
| Ladner Fishermen's Co-Operative Association | 4473 Savoy Street | 2,150 |
| Ladner Fishermen's Co-Operative Association | 4481 Savoy Street | 6,850 |
| Ladner Gospel Assembly | 4979 44A Avenue | 9,600 |
| Ladner Lawn Bowling Club | 5128 47 Avenue | 31,450 |

Permissive Tax Exemptions – 2021 (continued)

| | | |
|---|-------------------------|------------------|
| Ladner Minor Baseball Association | 4907 42B Avenue | 550 |
| Ladner Regular Baptist Church of Ladner, British Columbia (Ladner Baptist Church) | 5624 Ladner Trunk Road | 28,050 |
| Ladner Tennis Club | 5151 56 Street | 1,200 |
| Lighthouse Harbour Ministries | 9551 Gunderson Road | 9,500 |
| McKee Athletic Association (East Delta Community Hall) | 10379 Ladner Trunk Road | 18,750 |
| Navy League of Canada | Annacis Channel | 8,400 |
| North Delta Baseball Association | 10900 82 Avenue | 1,600 |
| North Delta Community Police Station | 11910 80 Avenue | 3,500 |
| North Delta Football Club (Soccer) | 10900 82 Avenue | 1,250 |
| North Delta Potters Guild | 11415 84 Avenue | 1,250 |
| Parish of St. Cuthbert (St. Cuthbert's Anglican Church) | 11601 82 Avenue | 29,700 |
| Reach Child and Youth Development Society (Delta Early Years Centre) | 11415 84 Avenue | 1,600 |
| Reach Child and Youth Development Society (Developmental Preschool North) | 10921 82 Avenue | 2,200 |
| Reach Child and Youth Development Society (Lois E. Jackson Kinsmen Centre for Children) | 5050 47 Avenue | 38,600 |
| Saviour Lutheran Church Society | 4737 57 Street | 16,150 |
| Scott Congregation of Jehovah's Witnesses | 11955 90 Avenue | 67,800 |
| Sources Community Resources Society | 4807 Georgia Street | 4,800 |
| Sources Community Resources Society | 4812 Georgia Street | 3,650 |
| Sources Community Resources Society (Chestnut House) | 4576 55B Street | 2,350 |
| South Delta Artists Guild | 1710 56 Street | 2,300 |
| South Delta Baptist Church | 1880 56 Street | 7,850 |
| South Delta Baptist Church | 1988 56 Street | 102,700 |
| South Delta Library | 1321A 56 Street | 9,950 |
| South Delta Little House Society | 5061 12 Avenue | 7,250 |
| South Delta Rams Football Club | 755 53 Street | 1,650 |
| South Delta United Soccer Club | 5755 Mountain View Blvd | 1,800 |
| St. Joseph Damascene Antiochian Orthodox Church | 11706 96 Avenue | 33,450 |
| Sunshine Hills Parent Participation Preschool | 6750 Carncross Crescent | 3,500 |
| Sunshine Hills Tennis Club | 11195 Bond Blvd | 28,200 |
| The Centre for Child Development of the Lower Mainland (Lookout Preschool) | 11405 84 Avenue | 2,550 |
| The Delta Potters Association | 1720 56 Street | 1,100 |
| The Nature Trust of British Columbia | Harlock Island | 300 |
| The Nature Trust of British Columbia | Riparian Habitat Area | 11,000 |
| The Pentacostal Assemblies of Canada (Lighthouse Church) | 5545 Ladner Trunk Road | 25,850 |
| The Roman Catholic Archdiocese of Vancouver (Immaculate Conception Church) | 8840 119 Street | 227,450 |
| The Roman Catholic Archdiocese of Vancouver (Sacred Heart Church) | 3900 Arthur Drive | 24,200 |
| The Sidekick Players Club | 1172 56 Street | 2,300 |
| The Synod of the Diocese of New Westminster | Address not given | 2,300 |
| The Synod of the Diocese of New Westminster (Abbeyfield House - St. David's Society) | 1117 51A Street | 8,750 |
| The Synod of the Diocese of New Westminster (St. David's Anglican Church) | 1115 51A Street | 87,600 |
| The Synod of the Diocese of New Westminster (The Parish of All Saints, Ladner) | 4735 Arthur Drive | 14,100 |
| The Trustees of the Congregation of the Crossroads United Church | 7655 120 Street | 68,000 |
| The Trustees of the Congregation of Tsawwassen United Church | 683 53 Street | 30,900 |
| The Trustees of the Tsawwassen Congregation of Jehovah's Witnesses | 705 53 Street | 9,100 |
| Then India Sanmarga Ikya Sangam Educational and Cultural Society | 9326 116 Street | 23,000 |
| Trustees of the Congregation of Trinity Evangelical Lutheran Church | 11040 River Road | 11,100 |
| Tsawwassen Lawn Bowling Club | 1057 56 Street | 29,600 |
| Tsawwassen Tennis Club | 286 English Bluff Road | 13,600 |
| Tunnel Town Curling Club | 1720 56 Street | 8,100 |
| Watershed Artworks Society | 11415 84 Avenue | 600 |
| Total | | 2,005,850 |

COMMUNITY BANNER CONTEST

2021 Winners

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

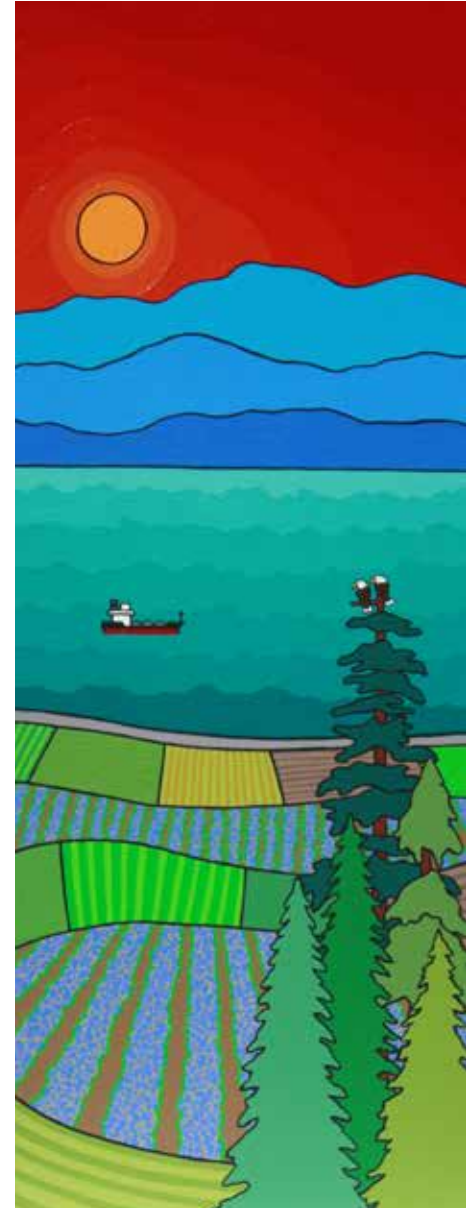
Congratulations to the 2021 Community Banner Contest winners!



Our Historic Airways and Waterways

Dorothy Jean Hobbs

category: Delta Heritage



The View from Here

Leanne Trepke

category: Discover Delta



Deas Island View

Regina Lee

category: Emerging Artist



Simply Fishing at Sunset

Samantha Neufeld

category: Aspiring Artist



Delta's Beauty

Priya Sharma

category: Honourable Mention

EARTH DAY PHOTO CONTEST

Grand Prize Winner



We were thrilled with the overwhelming support of residents participating in the 13th Annual Earth Day Photo Contest, which had the theme *Gardens for Nature*. For the first time, contest entries were submitted through and displayed on Let's Talk Delta. We received 87 submissions that demonstrated a variety of interpretations on theme, including brightly coloured flowers, bees and other pollinators, and different types of gardens.

Congratulations to Chris McVittie, 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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