

# Delta

## 2026 FINANCIAL PLAN



**CITY OF DELTA**  
**2026 FINANCIAL PLAN**  
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**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

**EXPENDITURES SUMMARY**

**2025  
BUDGET  
RESTATED**  
\$

**2026  
BUDGET**  
\$

**INCREASE  
(DECREASE)**  
\$

**OPERATING**

Corporate Administration	9,389,000	10,234,500	845,500
Corporate Services	8,968,500	8,857,500	(111,000)
Development	9,251,000	9,301,500	50,500
Engineering	28,666,500	29,084,000	417,500
Facilities and Major Projects	14,746,000	15,420,000	674,000
Finance	12,765,500	13,820,500	1,055,000
Fire and Emergency Services	41,897,000	42,082,000	185,000
Parks, Recreation and Culture	30,056,500	31,505,500	1,449,000
Police	61,289,500	60,794,000	(495,500)
Property Use and Compliance	3,724,500	3,948,000	223,500
	<u>220,754,000</u>	<u>225,047,500</u>	<u>4,293,500</u>
Fiscal and Contingency	36,616,000	43,121,500	6,505,500
<b>General Operating</b>	<b>257,370,000</b>	<b>268,169,000</b>	<b>10,799,000</b>
<b>Utilities Operating</b>	<b>66,761,500</b>	<b>71,239,500</b>	<b>4,478,000</b>
<b>Total Operating Expenditures</b>	<b>324,131,500</b>	<b>339,408,500</b>	<b>15,277,000</b>

**CAPITAL**

Civic Buildings	68,630,000	68,915,000	285,000
Climate Action and Environment	1,040,000	605,000	(435,000)
Engineering	57,975,500	38,190,000	(19,785,500)
Finance / Technology	3,179,000	1,632,000	(1,547,000)
Fire and Emergency Services	4,492,000	4,930,000	438,000
Parks, Recreation and Culture	17,335,000	8,910,000	(8,425,000)
Police	484,000	1,214,000	730,000
<b>New Capital Projects</b>	<b>153,135,500</b>	<b>124,396,000</b>	<b>(28,739,500)</b>
Corporate Provision	20,000,000	20,000,000	-
Capital Projects Carried Forward Provision	55,000,000	55,000,000	-
<b>Total Capital Expenditures</b>	<b>228,135,500</b>	<b>199,396,000</b>	<b>(28,739,500)</b>
<b>TOTAL EXPENDITURES</b>	<b>552,267,000</b>	<b>538,804,500</b>	<b>(13,462,500)</b>

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

**REVENUES SUMMARY**

**2025  
BUDGET  
RESTATED**  
\$

**2026  
BUDGET**  
\$

**INCREASE  
(DECREASE)**  
\$

**OPERATING**

Corporate Administration	470,500	1,046,500	576,000
Corporate Services	1,301,000	1,430,500	129,500
Development	4,338,000	6,006,500	1,668,500
Engineering	4,398,500	4,524,000	125,500
Finance	408,000	447,000	39,000
Fire and Emergency Services	1,406,500	1,706,500	300,000
Parks, Recreation and Culture	9,417,000	10,734,500	1,317,500
Police	9,735,000	9,401,500	(333,500)
Property Use and Compliance	2,636,000	2,636,000	-
	34,110,500	37,933,000	3,822,500
Fiscal and Contingency	39,637,500	39,106,000	(531,500)
<b>General Operating</b>	<b>73,748,000</b>	<b>77,039,000</b>	<b>3,291,000</b>
<b>Utilities Operating</b>	<b>66,761,500</b>	<b>71,239,500</b>	<b>4,478,000</b>
Total Operating Revenues	140,509,500	148,278,500	7,769,000

**CAPITAL**

Civic Buildings	63,461,500	63,746,500	285,000
Climate Action and Environment	985,000	550,000	(435,000)
Engineering	46,025,500	26,240,000	(19,785,500)
Finance / Technology	2,891,000	1,354,000	(1,537,000)
Fire and Emergency Services	4,242,000	4,680,000	438,000
Parks, Recreation and Culture	13,963,500	5,538,500	(8,425,000)
Police	306,000	1,056,000	750,000
<b>New Capital Projects</b>	<b>131,874,500</b>	<b>103,165,000</b>	<b>(28,709,500)</b>
Corporate Provision	20,000,000	20,000,000	-
Capital Projects Carried Forward Provision	55,000,000	55,000,000	-
<b>Total Capital Revenues</b>	<b>206,874,500</b>	<b>178,165,000</b>	<b>(28,709,500)</b>

<b>REVENUES BEFORE TAX DRAW</b>	<b>347,384,000</b>	<b>326,443,500</b>	<b>(20,940,500)</b>
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<b>TAX DRAW</b>	<b>204,883,000</b>	<b>212,361,000</b>	<b>7,478,000</b>
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<b>TOTAL REVENUES</b>	<b>552,267,000</b>	<b>538,804,500</b>	<b>(13,462,500)</b>
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**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

TAX DRAW	2025 BUDGET RESTATE \$	2026 BUDGET \$	INCREASE (DECREASE) \$
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**OPERATING**

Corporate Administration	8,918,500	9,188,000	269,500
Corporate Services	7,667,500	7,427,000	(240,500)
Development	4,913,000	3,295,000	(1,618,000)
Engineering	24,268,000	24,560,000	292,000
Facilities and Major Projects	14,746,000	15,420,000	674,000
Finance	12,357,500	13,373,500	1,016,000
Fire and Emergency Services	40,490,500	40,375,500	(115,000)
Parks, Recreation and Culture	20,639,500	20,771,000	131,500
Police	51,554,500	51,392,500	(162,000)
Property Use and Compliance	1,088,500	1,312,000	223,500
	186,643,500	187,114,500	471,000
Fiscal and Contingency	(3,021,500)	4,015,500	7,037,000
<b>Total Operating Tax Draw</b>	<b>183,622,000</b>	<b>191,130,000</b>	<b>7,508,000</b>

**CAPITAL**

Civic Buildings	5,168,500	5,168,500	-
Climate Action and Environment	55,000	55,000	-
Engineering	11,950,000	11,950,000	-
Finance / Technology	288,000	278,000	(10,000)
Fire and Emergency Services	250,000	250,000	-
Parks, Recreation and Culture	3,371,500	3,371,500	-
Police	178,000	158,000	(20,000)
<b>Total Capital Tax Draw</b>	<b>21,261,000</b>	<b>21,231,000</b>	<b>(30,000)</b>

<b>TOTAL TAX DRAW</b>	<b>204,883,000</b>	<b>212,361,000</b>	<b>7,478,000</b>
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**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

**CORPORATE ADMINISTRATION**

**2025  
BUDGET  
RESTATED**  
\$

**2026  
BUDGET**  
\$

**INCREASE  
(DECREASE)**  
\$

**OPERATING**

**Expenditures**

Mayor and Council	1,115,500	1,115,500	-
Office of the City Manager	1,381,500	1,381,500	-
Communications	1,667,000	1,681,500	14,500
Human Resources <b>(Note 1)</b>	3,045,500	3,396,500	351,000
Office of the City Clerk <b>(Note 2)</b>	2,179,500	2,659,500	480,000
<b>Total Expenditures</b>	<b>9,389,000</b>	<b>10,234,500</b>	<b>845,500</b>

**Revenues**

WorkSafe BC Rebate	260,000	356,000	96,000
CUPE Recoverable	204,500	204,500	-
Election <b>(Note 2)</b>	-	480,000	480,000
Board of Variance	6,000	6,000	-
<b>Total Revenues</b>	<b>470,500</b>	<b>1,046,500</b>	<b>576,000</b>
<b>Operating Tax Draw</b>	<b>8,918,500</b>	<b>9,188,000</b>	<b>269,500</b>

**Note 1:** Health & Safety Advisor, Learning & Development Mgr, and Talent Acquisition Mgr positions added

**Note 2:** Increase for 2026 election (\$480K funding from reserves)

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

**CORPORATE SERVICES**

**2025  
BUDGET  
RESTATED**

**2026  
BUDGET**

**INCREASE  
(DECREASE)**

**\$**

**\$**

**\$**

**OPERATING**

**Expenditures**

Corporate Planning ( <b>Note 1</b> )	1,078,500	882,000	(196,500)
Climate Action and Environment	1,048,500	1,052,000	3,500
Legal Services/Risk Management	4,901,000	4,925,000	24,000
Lands Management	593,500	638,000	44,500
Community Grants	200,000	200,000	-
Social Services	902,000	915,500	13,500
Special Projects	214,500	214,500	-
Boundary Bay Airport	30,500	30,500	-

<b>Total Expenditures</b>	<b>8,968,500</b>	<b>8,857,500</b>	<b>(111,000)</b>
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**Revenues**

Grants	80,000	80,000	-
Legal Services Recovered	200,000	200,000	-
Insurance Premiums Recovered	131,500	131,500	-
Land and Building Leases	727,000	856,500	129,500
Boundary Bay Airport	93,000	93,000	-
Other	40,000	40,000	-
Transfer from Reserve	29,500	29,500	-

<b>Total Revenues</b>	<b>1,301,000</b>	<b>1,430,500</b>	<b>129,500</b>
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<b>Operating Tax Draw</b>	<b>7,667,500</b>	<b>7,427,000</b>	<b>(240,500)</b>
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**CAPITAL**

<b>Expenditures</b>	<b>1,040,000</b>	<b>605,000</b>	<b>(435,000)</b>
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<b>Revenues</b>	<b>985,000</b>	<b>550,000</b>	<b>(435,000)</b>
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<b>Capital Tax Draw</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>
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<b>Tax Draw</b>	<b>7,722,500</b>	<b>7,482,000</b>	<b>(240,500)</b>
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**Note 1:** Position transfer to Parks, Recreation & Culture (Manager, Corporate Events & Initiatives)

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

DEVELOPMENT	2025 BUDGET RESTATE \$	2026 BUDGET \$	INCREASE (DECREASE) \$
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**OPERATING**

**Expenditures (Note 1)**

Application Centre	1,310,500	1,163,000	(147,500)
Development Services	3,093,000	2,739,000	(354,000)
Information and Administrative Services	830,000	825,000	(5,000)
Planning	4,017,500	4,574,500	557,000
<b>Total Expenditures</b>	<b>9,251,000</b>	<b>9,301,500</b>	<b>50,500</b>

**Revenues (Note 2)**

Application Fees	770,000	1,012,500	242,500
Building and Plumbing Permits, and Other	3,568,000	4,994,000	1,426,000
<b>Total Revenues</b>	<b>4,338,000</b>	<b>6,006,500</b>	<b>1,668,500</b>
<b>Operating Tax Draw</b>	<b>4,913,000</b>	<b>3,295,000</b>	<b>(1,618,000)</b>

**Note 1:** Staff transfers between Development sections

**Note 2:** Fees and charges increase



**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

<b>ENGINEERING</b>	<b>2025 BUDGET RESTATE \$</b>	<b>2026 BUDGET \$</b>	<b>INCREASE (DECREASE) \$</b>
<b>OPERATING</b>			
<b>Expenditures</b>			
<b>Engineering Administration</b>			
Customer Service	1,455,000	1,507,000	52,000
Design and Construction	1,693,000	1,674,000	(19,000)
Roads	1,323,500	1,290,000	(33,500)
Special Projects	339,000	339,000	-
Survey and Drafting	662,000	679,000	17,000
Utilities	650,500	532,000	(118,500)
	<u>6,123,000</u>	<u>6,021,000</u>	<u>(102,000)</u>
<b>Engineering Operations (Note 1)</b>			
Administration	1,127,000	1,127,000	-
Drainage	3,158,500	3,379,000	220,500
Dikes Maintenance	134,500	120,500	(14,000)
Irrigation	705,000	808,000	103,000
Labour and Supervision	4,934,000	4,922,000	(12,000)
Weed Control	88,000	92,500	4,500
Urban Reforestation	2,795,500	2,891,500	96,000
Roads and Street Maintenance	5,748,500	5,751,500	3,000
Yards and Building Maintenance	507,000	555,500	48,500
	<u>19,198,000</u>	<u>19,647,500</u>	<u>449,500</u>
<b>TransLink</b>	1,743,000	1,813,000	70,000
<b>Recoverable Services</b>	<u>1,602,500</u>	<u>1,602,500</u>	<u>-</u>
	3,345,500	3,415,500	70,000
<b>Total Expenditures</b>	<u><b>28,666,500</b></u>	<u><b>29,084,000</b></u>	<u><b>417,500</b></u>

**Note 1:** Increase in Engineering Operations maintenance costs and Engineering Project Technologist position added (self-funded)

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

<b>ENGINEERING</b>	<b>2025 BUDGET RESTATE \$</b>	<b>2026 BUDGET \$</b>	<b>INCREASE (DECREASE) \$</b>
<b>OPERATING</b>			
<b>Revenues</b>			
<b>Engineering</b>			
Customer Service	20,000	20,000	-
Filming Fees	50,000	50,000	-
Highway Use Permits	30,000	30,000	-
Telecommunications Agreements	208,000	223,500	15,500
Street Furniture	84,000	95,000	11,000
Other	18,000	18,000	-
	<u>410,000</u>	<u>436,500</u>	<u>26,500</u>
<b>TransLink</b>	1,743,000	1,813,000	70,000
<b>Recoverable Services</b>	<u>2,245,500</u>	<u>2,274,500</u>	<u>29,000</u>
	3,988,500	4,087,500	99,000
<b>Total Revenues</b>	<u><b>4,398,500</b></u>	<u><b>4,524,000</b></u>	<u><b>125,500</b></u>
<b>Operating Tax Draw</b>	<u><b>24,268,000</b></u>	<u><b>24,560,000</b></u>	<u><b>292,000</b></u>
<b>CAPITAL</b>			
<b>Expenditures</b>	<u><b>57,975,500</b></u>	<u><b>38,190,000</b></u>	<u><b>(19,785,500)</b></u>
<b>Revenues</b>	<u><b>46,025,500</b></u>	<u><b>26,240,000</b></u>	<u><b>(19,785,500)</b></u>
<b>Capital Tax Draw</b>	<u><b>11,950,000</b></u>	<u><b>11,950,000</b></u>	<u><b>-</b></u>
<b>Tax Draw</b>	<u><u><b>36,218,000</b></u></u>	<u><u><b>36,510,000</b></u></u>	<u><u><b>292,000</b></u></u>

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

<b>FACILITIES AND MAJOR PROJECTS</b>	<b>2025 BUDGET RESTATED \$</b>	<b>2026 BUDGET \$</b>	<b>INCREASE (DECREASE) \$</b>
<b>OPERATING</b>			
<b>Expenditures</b>			
Administration	232,000	277,000	45,000
Asset Management ( <b>Note 1</b> )	418,000	526,500	108,500
Facilities ( <b>Note 2</b> )	13,120,500	13,627,500	507,000
Project Management	975,500	989,000	13,500
<b>Total Expenditures</b>	<b>14,746,000</b>	<b>15,420,000</b>	<b>674,000</b>
<b>Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Tax Draw</b>	<b>14,746,000</b>	<b>15,420,000</b>	<b>674,000</b>
<b>CAPITAL</b>			
<b>Expenditures</b>	<b>68,630,000</b>	<b>68,915,000</b>	<b>285,000</b>
<b>Revenues</b>	<b>63,461,500</b>	<b>63,746,500</b>	<b>285,000</b>
<b>Capital Tax Draw</b>	<b>5,168,500</b>	<b>5,168,500</b>	<b>-</b>
<b>Tax Draw</b>	<b>19,914,500</b>	<b>20,588,500</b>	<b>674,000</b>

**Note 1:** Investment in Asset Management Program (building condition assessment)

**Note 2:** Supplies, maintenance and increased auxiliary coverage

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

FINANCE	2025 BUDGET RESTATE \$	2026 BUDGET \$	INCREASE (DECREASE) \$
<b>OPERATING</b>			
<b>Expenditures</b>			
Administration	477,500	485,000	7,500
Financial Services	3,100,500	3,143,500	43,000
Financial Planning	2,994,500	2,920,000	(74,500)
Information Services (Note 1)	6,193,000	7,272,000	1,079,000
<b>Total Expenditures</b>	<b>12,765,500</b>	<b>13,820,500</b>	<b>1,055,000</b>
<b>Revenues</b>			
Administration Fees	236,000	255,000	19,000
Tax Information Fees	100,000	100,000	-
Other Revenue	72,000	92,000	20,000
<b>Total Revenues</b>	<b>408,000</b>	<b>447,000</b>	<b>39,000</b>
<b>Operating Tax Draw</b>	<b>12,357,500</b>	<b>13,373,500</b>	<b>1,016,000</b>
<b>CAPITAL</b>			
<b>Expenditures</b>	<b>3,179,000</b>	<b>1,632,000</b>	<b>(1,547,000)</b>
<b>Revenues</b>	<b>2,891,000</b>	<b>1,354,000</b>	<b>(1,537,000)</b>
<b>Capital Tax Draw</b>	<b>288,000</b>	<b>278,000</b>	<b>(10,000)</b>
<b>Tax Draw</b>	<b>12,645,500</b>	<b>13,651,500</b>	<b>1,006,000</b>

**Note 1:** Increase in software maintenance costs

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

**FIRE AND EMERGENCY SERVICES**

**2025  
BUDGET  
RESTATED**  
\$

**2026  
BUDGET**  
\$

**INCREASE  
(DECREASE)**  
\$

**OPERATING**

**Expenditures**

Administration	1,901,500	2,002,000	100,500
Building	623,000	673,000	50,000
Emergency Measures	555,000	526,000	(29,000)
Equipment	2,780,000	2,834,000	54,000
Hazardous Material Response Program	73,000	73,000	-
Prevention	811,500	816,500	5,000
Suppression <b>(Note 1)</b>	32,240,500	32,053,500	(187,000)
Training	1,347,000	1,398,500	51,500
E-Comm	1,565,500	1,705,500	140,000

<b>Total Expenditures</b>	<b>41,897,000</b>	<b>42,082,000</b>	<b>185,000</b>
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**Revenues**

Prevention and Training Recovery	31,000	31,000	-
TFN Service Agreement	1,300,000	1,600,000	300,000
Transfer from Reserves	75,500	75,500	-

<b>Total Revenues</b>	<b>1,406,500</b>	<b>1,706,500</b>	<b>300,000</b>
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<b>Operating Tax Draw</b>	<b>40,490,500</b>	<b>40,375,500</b>	<b>(115,000)</b>
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**CAPITAL**

<b>Expenditures</b>	<b>4,492,000</b>	<b>4,930,000</b>	<b>438,000</b>
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<b>Revenues</b>	<b>4,242,000</b>	<b>4,680,000</b>	<b>438,000</b>
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<b>Capital Tax Draw</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
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<b>Tax Draw</b>	<b>40,740,500</b>	<b>40,625,500</b>	<b>(115,000)</b>
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**Note 1:** Fire member retirements, partially offset by progressions

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

**PARKS, RECREATION AND CULTURE**

**2025  
BUDGET  
RESTATED**  
\$

**2026  
BUDGET**  
\$

**INCREASE  
(DECREASE)**  
\$

**OPERATING**

**Expenditures**

Administration <b>(Note 1)</b>	3,274,000	3,385,500	111,500
Culture and Community Development <b>(Note 2)</b>	2,779,000	2,816,000	37,000
Community Recreation Services <b>(Note 2)</b>	16,384,500	17,023,500	639,000
Parks and Planning Services <b>(Note 2)</b>	7,619,000	8,280,500	661,500
<b>Total Expenditures</b>	<b>30,056,500</b>	<b>31,505,500</b>	<b>1,449,000</b>

**Revenues (Note 2)**

Culture and Community Development	283,000	386,000	103,000
Community Recreation Services	8,293,500	9,342,000	1,048,500
Parks and Planning Services	750,000	906,000	156,000
Other	40,500	50,500	10,000
Transfer from Reserve	50,000	50,000	-
<b>Total Revenues</b>	<b>9,417,000</b>	<b>10,734,500</b>	<b>1,317,500</b>

<b>Operating Tax Draw</b>	<b>20,639,500</b>	<b>20,771,000</b>	<b>131,500</b>
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**CAPITAL**

<b>Expenditures</b>	<b>17,335,000</b>	<b>8,910,000</b>	<b>(8,425,000)</b>
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<b>Revenues</b>	<b>13,963,500</b>	<b>5,538,500</b>	<b>(8,425,000)</b>
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<b>Capital Tax Draw</b>	<b>3,371,500</b>	<b>3,371,500</b>	<b>-</b>
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<b>Tax Draw</b>	<b>24,011,000</b>	<b>24,142,500</b>	<b>131,500</b>
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**Note 1:** Position transfer from Corporate Services (Manager, Corporate Events & Initiatives)

**Note 2:** Increased funding for auxiliary staff for recreational programming and park maintenance, partially offset by revenue increases. Functional Application Support Specialist position added

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

POLICE	2025 BUDGET RESTATE \$	2026 BUDGET \$	INCREASE (DECREASE) \$
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**OPERATING**

**Expenditures (Note 1)**

Department Support Services	18,330,500	18,840,000	509,500
Community Policing - Patrol	17,226,000	16,644,000	(582,000)
Community Policing - Community Support	11,261,500	11,267,000	5,500
Investigations Bureau	6,871,500	6,494,000	(377,500)
Police Secondments (Note 2)	4,007,500	3,682,500	(325,000)
E-Comm	3,592,500	3,866,500	274,000
<b>Total Expenditures</b>	<b>61,289,500</b>	<b>60,794,000</b>	<b>(495,500)</b>

**Revenues**

Fees	560,000	560,000	-
Grants	145,500	145,500	-
Recoverables	398,000	389,500	(8,500)
TFN Service Agreement	3,000,000	3,000,000	-
Traffic Fine Revenue Sharing Program	1,624,000	1,624,000	-
Police Secondments (Note 2)	4,007,500	3,682,500	(325,000)
<b>Total Revenues</b>	<b>9,735,000</b>	<b>9,401,500</b>	<b>(333,500)</b>
<b>Operating Tax Draw</b>	<b>51,554,500</b>	<b>51,392,500</b>	<b>(162,000)</b>

**CAPITAL**

<b>Expenditures</b>	<b>484,000</b>	<b>1,214,000</b>	<b>730,000</b>
<b>Revenues</b>	<b>306,000</b>	<b>1,056,000</b>	<b>750,000</b>
<b>Capital Tax Draw</b>	<b>178,000</b>	<b>158,000</b>	<b>(20,000)</b>
<b>Tax Draw</b>	<b>51,732,500</b>	<b>51,550,500</b>	<b>(182,000)</b>

**Note 1:** Staff transfers between Police sections, member retirements, vacancy provision, and Department Support Services civilian position added

**Note 2:** Decrease to Police secondments, offsetting revenues

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

PROPERTY USE AND COMPLIANCE	2025 BUDGET RESTATE \$	2026 BUDGET \$	INCREASE (DECREASE) \$
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**OPERATING**

**Expenditures (Note 1)**

Business Licences	88,500	88,500	-
Bylaw Enforcement	2,331,500	2,704,000	372,500
Animal Control	1,304,500	1,155,500	(149,000)

<b>Total Expenditures</b>	<b>3,724,500</b>	<b>3,948,000</b>	<b>223,500</b>
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**Revenues**

Business Licences	2,055,000	2,055,000	-
Bylaw Enforcement	240,000	240,000	-
Animal Control	341,000	341,000	-

<b>Total Revenues</b>	<b>2,636,000</b>	<b>2,636,000</b>	<b>-</b>
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<b>Operating Tax Draw</b>	<b>1,088,500</b>	<b>1,312,000</b>	<b>223,500</b>
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**Note 1:** Staff transfers between the Property Use and Compliance sections



**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

FISCAL	2025 BUDGET RESTATE	2026 BUDGET	INCREASE (DECREASE)
	\$	\$	\$

**OPERATING**

**Expenditures**

Council Contingency	300,000	300,000	-
Fraser Valley Regional Library	4,690,000	4,894,000	204,000
Special Projects and Requirements	15,165,000	22,514,500	7,349,500
Interest	1,823,000	1,574,000	(249,000)
Business Improvement Association of Tsawwassen	155,000	155,000	-
Computer Replacement Contribution (Note 1)	888,500	288,500	(600,000)
Transfer to Reserves (Note 2)	13,594,500	13,395,500	(199,000)
<b>Total Expenditures</b>	<b>36,616,000</b>	<b>43,121,500</b>	<b>6,505,500</b>

**OPERATING**

**Revenues**

Community Works Fund	260,000	414,000	154,000
Payments-In-Lieu of Taxes	7,190,000	7,711,500	521,500
Ports Properties Compensation	440,500	443,000	2,500
Special Assessments	370,000	400,000	30,000
Investment Interest	13,115,500	10,908,000	(2,207,500)
Casino Revenue	1,500,000	1,200,000	(300,000)
Penalties and Interest on Taxes	1,840,000	2,030,000	190,000
Landfill	4,410,000	5,110,000	700,000
Other			
Cash-in-Lieu Contributions	600,000	600,000	-
Payroll Recoveries	373,000	373,000	-
Utility Overhead Recovery	1,600,000	1,900,000	300,000
Property and Other Sales	2,680,000	2,575,000	(105,000)
Other	103,500	286,500	183,000
Business Improvement Association of Tsawwassen	155,000	155,000	-
Transfer from Reserves	5,000,000	5,000,000	-
<b>Total Revenues</b>	<b>39,637,500</b>	<b>39,106,000</b>	<b>(531,500)</b>
<b>Operating Tax Draw</b>	<b>(3,021,500)</b>	<b>4,015,500</b>	<b>7,037,000</b>

**Note 1:** Transfer to Finance for software maintenance

**Note 2:** Transfer to reserves include provisions for land and equipment sales, recreation capital investments, grant and casino revenue, facilities life-cycle maintenance, cash-in-lieu and interest revenue allocation

**CITY OF DELTA**  
**2026 FINANCIAL PLAN**

UTILITIES	2025 BUDGET	2026 BUDGET	INCREASE (DECREASE)
	\$	\$	\$
<b>OPERATING</b>			
<b>Expenditures</b>			
Sewer Utility	24,371,000	25,901,000	1,530,000
Solid Waste Utility	10,126,500	10,940,500	814,000
Water Utility	32,264,000	34,398,000	2,134,000
<b>Total Operating Expenditures (Note 1)</b>	<b>66,761,500</b>	<b>71,239,500</b>	<b>4,478,000</b>
<b>Revenues</b>			
Sewer Utility	24,371,000	25,901,000	1,530,000
Solid Waste Utility	10,126,500	10,940,500	814,000
Water Utility	32,264,000	34,398,000	2,134,000
<b>Total Operating Revenues (Note 2)</b>	<b>66,761,500</b>	<b>71,239,500</b>	<b>4,478,000</b>
<b>Operating Tax Draw</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 1:** Sewer utility provides a sanitary system and funding to Metro Vancouver for wastewater treatment  
Solid waste utility provides curbside collection and disposal services for garbage, green waste and recycling  
Water utility provides a water distribution system and funding to purchase water from Metro Vancouver  
**Note 2:** Utility revenues are mainly from utility flat and metered fees, recycling revenues, and recoveries

CITY OF DELTA 2026 CAPITAL PLAN											
2026 CAPITAL PLAN SUMMARY NEW CAPITAL PROJECTS LISTED BY DEPARTMENT		FUNDING SOURCES									
		2026 Tax Draw				2026 Utility Rates		Reserves		Other Funding	
	Total	Roads	Roads - NRIP	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
CIVIC BUILDINGS	68,915,000				5,168,500			600,000	2,589,500	557,000	60,000,000
CLIMATE ACTION AND ENVIRONMENT	605,000				55,000				550,000		
ENGINEERING	38,190,000	3,992,000	4,921,000	3,037,000		7,003,000	6,489,500		8,031,500	2,302,000	2,414,000
FINANCE / INFORMATION SERVICES	1,632,000				278,000				1,354,000		
FIRE AND EMERGENCY SERVICES	4,930,000				250,000				4,680,000		
PARKS, RECREATION AND CULTURE	8,910,000				3,371,500			680,000	1,713,500	3,120,000	25,000
POLICE	1,214,000				158,000				1,056,000		
TOTAL 2026 NEW CAPITAL PROJECTS	124,396,000	3,992,000	4,921,000	3,037,000	9,281,000	7,003,000	6,489,500	1,280,000	19,974,500	5,979,000	62,439,000
CORPORATE PROVISION	20,000,000								20,000,000		
CAPITAL PROJECTS CARRIED FORWARD PROVISION	55,000,000								55,000,000		
TOTAL 2026 CAPITAL PROJECTS	199,396,000	3,992,000	4,921,000	3,037,000	9,281,000	7,003,000	6,489,500	1,280,000	94,974,500	5,979,000	62,439,000

**CITY OF DELTA 2026 CAPITAL PLAN**

2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
CIVIC BUILDINGS											
BLDG - 1	Roof, Electrical, Envelope and Mechanical System Replacements	3,820,000			3,820,000						
BLDG - 2	Building Retrofits and Upgrades	800,000			300,000				500,000 Community Works Fund		
BLDG - 3	Mechanical Upgrades and Renewals	490,000			490,000						
BLDG - 4	Emerging Building Issues	250,000			250,000						
BLDG - 5	Building Design Development	100,000			100,000						
BLDG - 6	Mackie Park Fieldhouse	1,000,000			58,500				50,000 Reserve (CWFF-General)  334,500 Reserve	557,000 DCC (P-006)	
BLDG - 7	Delta Libraries - Interior Maintenance and Experience Updates	100,000			50,000				50,000 Library Reserve		
BLDG - 8	Facilities Parking Lot Renewal (Brandrith Park and Designs for Other)	400,000			100,000				300,000 Reserve (BLDG - Other)		
BLDG - 9	Works Yard Upgrades	600,000						600,000			
BLDG - 10	Winskill Aquatic and Fitness Centre (multi-year project, total cost \$130M) (Note 1)	60,000,000									60,000,000 Capital Borrowing
BLDG - 11	Tilbury Ice Arena Mechanical Systems Upgrade	1,305,000							1,305,000 Reserve		
BLDG - 12	Ladner Harbour Dock Removal	50,000							50,000 Ladner Harbour Reserve		
TOTAL CIVIC BUILDINGS		68,915,000			5,168,500			600,000	2,589,500	557,000	60,000,000

**Note 1:** Potential funding sources, such as grants and Development Cost Charges (DCC's), may be applied to the project as needed.

CITY OF DELTA 2026 CAPITAL PLAN											
2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
CLIMATE ACTION AND ENVIRONMENT											
CAE - 1	Burns Bog Improvement Works	85,000			55,000				30,000 Carbon Tax Reserve		
CAE - 2	Urban Forest Inventory	75,000							75,000 Reserve (Trees)		
CAE - 3	Natural Areas Ecological Restoration	50,000							50,000 Carbon Tax Reserve		
CAE - 4	Fleet Electric Vehicle Charging Stations	285,000							285,000 Carbon Tax Reserve		
CAE - 5	Chillukthan Slough Sensor	30,000							30,000 Carbon Tax Reserve		
CAE - 6	Community Energy and Emissions Plan (CEEP) Implementation	80,000							80,000 Carbon Tax Reserve		
TOTAL CLIMATE ACTION AND ENVIRONMENT		605,000			55,000				550,000		

CITY OF DELTA 2026 CAPITAL PLAN												
2026 Capital Plan			FUNDING SOURCES									
			2026 Tax Draw				2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Roads - NRIP	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
ENGINEERING												
ROADS - 1	Neighbourhood Road Improvements Program - Design	300,000	100,000	200,000								
ROADS - 2	Rural Road Improvements Program (88 Street and 28 Avenue)	850,000	850,000									
ROADS - 3	Road Rehabilitation (Paving) (116 Street and 112 Street, 75A Avenue and Other)	3,117,500	601,500	2,516,000								
ROADS - 4	Roads Capital Project Development and Programming	88,000	88,000									
ROADS - 5	Bridge, Culvert and Retaining Wall Maintenance	200,000	200,000									
ROADS - 6	Cycle Infrastructure (See also Roads - 13)	212,000	212,000									
ROADS - 7	Transit Infrastructure Improvements	550,000	375,000	100,000								75,000 TransLink (TRRIP) *
ROADS - 8	Street Lighting Improvements	370,000	370,000									
ROADS - 9	Neighbourhood Traffic Management and Crosswalks	470,000	250,000	220,000								
ROADS - 10	Traffic Control - Signals and Devices (56 Street and 16 Avenue Traffic Signal, 116 Street and 90 Avenue Traffic Signal, and Nordel Way Safety Upgrades)	1,750,000		1,050,000								700,000 TransLink (O&M) *
ROADS - 11	Roads Right-of-Way Program	50,000	50,000									
ROADS - 12	Sidewalk Improvements Program (112A Street and 88 Avenue, 85A Avenue and 116A Street)	780,000	460,000							300,000 Soil Deposit 20,000 Cash in Lieu		
ROADS - 13	Industrial Areas Infrastructure Improvements (72 Street Paving, River Road Protected Cycle Lanes, Bus Shelters and Benches, and Derwent Way Sidewalk)	1,821,000	135,500	835,000							111,500 DCC (R-014)	554,000 TransLink (BICCs) * 185,000 TransLink (WITT) *
ROADS - 14	Ongoing and Emerging Traffic Management	300,000	300,000									
ROADS SUBTOTAL		10,858,500	3,992,000	4,921,000						320,000	111,500	1,514,000

\*TransLink Grant Programs:

BICCs - Bicycle Infrastructure Capital Cost Share

TRRIP - Transit Related Road Infrastructure Program

O&M - Operations and Maintenance of the Major Road Network

WITT - Walking Infrastructure to Transit

CITY OF DELTA 2026 CAPITAL PLAN												
2026 Capital Plan			FUNDING SOURCES									
			2026 Tax Draw				2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Roads - NRIP	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
ENGINEERING												
DRAINAGE - 1	Infrastructure Renewal Program	300,000			300,000							
DRAINAGE - 2	Increased Capacity and Facility Improvements	650,000			501,500						148,500 DCC (D-006)	
DRAINAGE - 3	Drainage Storm Main Expansion	800,000			800,000							
DRAINAGE - 4	BMP Implementation and Drainage Improvements	40,000			40,000							
DRAINAGE - 5	Capital Minor Program	225,000			225,000							
DRAINAGE - 6	Drainage Capital Project Design Development and Studies	75,000			75,000							
DRAINAGE - 7	Ongoing and Emerging Issues	200,500			200,500							
DRAINAGE SUBTOTAL		2,290,500			2,142,000						148,500	

**CITY OF DELTA 2026 CAPITAL PLAN**

2026 Capital Plan			FUNDING SOURCES									
			2026 Tax Draw				2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Roads - NRIP	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
<b>ENGINEERING</b>												
WATER - 1	82 Avenue (116 Street to 120 Street) Watermain Upgrade	1,750,000					1,750,000					
WATER - 2	Kendale Way and Kendale View Watermain Upgrade	1,262,000					1,262,000					
WATER - 3	79A Avenue and 119 Street Watermain Upgrade	435,000					435,000					
WATER - 4	12 Avenue Pressure Zone Change Along Jackson Way	200,000					100,000					100,000 Other (Private Funds)
WATER - 5	53A Street (12 Avenue to 16 Avenue) Watermain Upgrade	1,550,000					1,550,000					
WATER - 6	Tamboline Road Watermain Upgrade - Phase 2	900,000					100,000			800,000 Water Reserve		
WATER - 7	Watershed Park - Well 3 Replacement	400,000								400,000 Water Reserve		
WATER - 8	Facility Improvements – Gulf View Wynd Pressure Reducing Valve	300,000					300,000					
WATER - 9	Southlands Agricultural Amenity – Bulk Water Filling Station	150,000								150,000 Southlands Amenity Fund Reserve		
WATER - 10	Water Capital Project Design Development	200,000					200,000					
WATER - 11	Flow Tests, Hydrant Changeovers and New Hydrants	50,000					50,000					
WATER - 12	Water Meters, Meter Replacement and Conservation Program	850,000					850,000					
WATER - 13	Ongoing and Emerging Issues	186,000					186,000					
<b>WATER SUBTOTAL</b>		<b>8,233,000</b>					<b>6,783,000</b>			<b>1,350,000</b>		<b>100,000</b>



**CITY OF DELTA 2026 CAPITAL PLAN**

2026 Capital Plan			FUNDING SOURCES									
			2026 Tax Draw				2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Roads - NRIP	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
<b>ENGINEERING</b>												
SEWER - 1	Shepherd Way (Taylor Way to Nordel Way) Sewer Upgrade	3,062,000						2,666,500		395,500 Sewer Reserve		
SEWER - 2	84 Avenue (110 Street to 112 Street) Sewer Upgrade	1,500,000						757,500			742,500 DCC (S-009)	
SEWER - 3	48B Avenue and 57A Street Sewer Upgrade	750,000						214,500		324,500 Cash in Lieu	211,000 DCC (S-014)	
SEWER - 4	53 Street (48A Avenue to Linden Drive) Sewer Upgrade	2,000,000								1,010,000 Sewer Reserve	990,000 DCC (S-014)	
SEWER - 5	Manor South Pump Station Upgrades	1,725,000						1,100,000		625,000 Sewer Reserve		
SEWER - 6	Sewer Capital Project Design Development	625,000			100,000			426,500			37,000 DCC (S-016) 24,500 DCC (S-009) 37,000 DCC (S-022)	
SEWER - 7	Minor Pump Station Improvements	300,000						300,000				
SEWER - 8	Sanitary Sewer Studies and Inventory	50,000						50,000				
SEWER - 9	Sanitary Inflow / Infiltration Program	150,000						150,000				
SEWER - 10	Ongoing and Emerging Issues	204,500						204,500				
<b>SEWER SUBTOTAL</b>		<b>10,366,500</b>			<b>100,000</b>			<b>5,869,500</b>		<b>2,355,000</b>	<b>2,042,000</b>	

**CITY OF DELTA 2026 CAPITAL PLAN**

2026 Capital Plan			FUNDING SOURCES									
			2026 Tax Draw				2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Roads - NRIP	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
<b>ENGINEERING</b>												
PROJ CU - 1	CCTV Inspection and Repair Program	500,000			100,000			400,000				
PROJ CU - 2	Utilities Right-of-Way Program	90,000			30,000		30,000	30,000				
PROJ CU - 3	Archaeology Inventory	105,000			35,000		35,000	35,000				
PROJ CU - 4	Steep Slopes Ongoing and Emerging Issues	120,000			60,000		30,000	30,000				
PROJ CU - 5	Utilities Modelling	50,000					25,000	25,000				
PROJ CU - 6	Utilities SCADA Upgrades	250,000			50,000		100,000	100,000				
IRRIGATION - 1	Irrigation / Drainage Program	320,000			218,000 Drainage 102,000 Irrigation							
IRRIGATION - 2	Second Irrigation Intake and Conveyance Upgrades	1,600,000			200,000					500,000 Drainage and Irrigation Reserves  100,000 Reserve (CWFF- Drainage)		800,000 Agriculture Water Infrastructure Program Grant
ENG EQUIP - 1	Equipment Replacement	2,981,500								2,981,500 Equipment Reserve		
ENG OTHER - 1	Urban Reforestation	425,000								425,000 Reserve (Trees)		
<b>OTHER SUBTOTAL</b>		<b>6,441,500</b>			<b>795,000</b>		<b>220,000</b>	<b>620,000</b>		<b>4,006,500</b>		<b>800,000</b>
<b>TOTAL ENGINEERING</b>		<b>38,190,000</b>	<b>3,992,000</b>	<b>4,921,000</b>	<b>3,037,000</b>		<b>7,003,000</b>	<b>6,489,500</b>		<b>8,031,500</b>	<b>2,302,000</b>	<b>2,414,000</b>

CITY OF DELTA 2026 CAPITAL PLAN											
2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
FINANCE / INFORMATION SERVICES											
FIN - 1	Data Processing Facilities and Equipment	278,000			278,000						
FIN - 2	City Information Systems Updates	954,000							954,000 Equipment Reserve		
FIN - 3	Delta Police Information Systems Updates	400,000							400,000 Equipment Reserve		
TOTAL FINANCE / INFORMATION SERVICES		1,632,000			278,000				1,354,000		

CITY OF DELTA 2026 CAPITAL PLAN											
2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
FIRE AND EMERGENCY SERVICES											
FIRE - 1	Vehicle and Equipment Replacement	4,680,000							4,680,000 Equipment Reserve		
FIRE - 2	Firefighter Turnout Gear	200,000			200,000						
FIRE - 3	Minor Equipment, Office Equipment and Furniture	50,000			50,000						
TOTAL FIRE AND EMERGENCY SERVICES		4,930,000			250,000				4,680,000		

**CITY OF DELTA 2026 CAPITAL PLAN**

2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
PARKS, RECREATION AND CULTURE											
PR&C - 1	Parks Branch Repair Capital - Fencing, Fixed Amenities and Other	560,000			560,000						
PR&C - 2	Recreation Facilities - Space Upgrades and Equipment	510,000							370,000 Reserve (Life Cycle Replacement) 140,000 Reserve (Facility Refurbishment)		
PR&C - 3	Playground Renewal Program (Sunshine Hills Park, Ladner Harbour Park and Design for Other)	700,000			700,000						
PR&C - 4	Sports Field Lighting Renewal - North Delta Community Park	500,000			500,000						
PR&C - 5	Enclosed Off-Leash Dog Parks (Scott Road 72 Park Reserve and Design for Other)	300,000			300,000						
PR&C - 6	Parks Drainage and Irrigation	500,000			411,500				88,500 Reserve (PRC - Other)		
PR&C - 7	Mobility and Accessibility	200,000			200,000						
PR&C - 8	Public Art Program	125,000			125,000						
PR&C - 9	Community Collaboration and Cost Sharing Projects	100,000			75,000						25,000 Other (Private Funds)
PR&C - 10	Emerging Priorities	500,000							500,000 Reserve (PRC - Other)		
PR&C - 11	Delta School District Playground Partnership	75,000							75,000 Reserve (PRC - Other)		
PR&C - 12	Synthetic Turf Replacement Program - Dugald Morrison Park (multi-year project, total cost \$1.5M)	500,000			500,000						
PR&C - 13	Park Renewal and Upgrades - Annieville Park (multi-year project, total cost \$7M)	4,200,000						680,000	400,000 Community Amenity Contribution	3,120,000 DCC (P-006)	
PR&C - 14	Dennison Park - Pickleball Court Expansion	140,000							140,000 Reserve (PRC - Other)		
TOTAL PARKS, RECREATION AND CULTURE		8,910,000			3,371,500			680,000	1,713,500	3,120,000	25,000

CITY OF DELTA 2026 CAPITAL PLAN											
2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
POLICE											
POLICE - 1	Police Vehicle Replacements	1,056,000							1,056,000 Equipment Reserve		
POLICE - 2	Office and Computer Equipment and Furniture	68,000			68,000						
POLICE - 3	Protective Vests and Police Equipment	90,000			90,000						
TOTAL POLICE		1,214,000			158,000				1,056,000		

CITY OF DELTA 2026 CAPITAL PLAN											
2026 Capital Plan			FUNDING SOURCES								
			2026 Tax Draw			2026 Utility Rates		Reserves		Other Funding	
Ref#	Project	Total	Roads	Drainage	Other	Water	Sewer	Surplus	Other	DCC	Other
CORPORATE											
CORP - 1	Capital Contingency	10,000,000							10,000,000 Provision		
CORP - 2	Land Acquisitions	10,000,000							10,000,000 Provision		
TOTAL CORPORATE		20,000,000							20,000,000		