

CITY OF DELTA
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

(in compliance with the *Financial Information Act* of British Columbia, Chapter 140)

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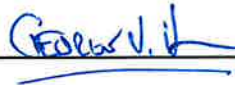
CITY OF DELTA

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the *Financial Information Regulation, Schedule 1, subsection 9(2)*, approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Navin Chand, CPA, CMA
General Manager, Finance
June 11, 2024



Delta City Council
Date:

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 (PSAB) 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 accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on these 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,



Navin Chand, CPA, CMA
General Manager, 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, 2023 and the results of its operations, changes in its net debt, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

What we have audited

The City's consolidated financial statements comprise:

- the consolidated statement of financial position as at December 31, 2023;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of net financial assets for the year then ended;
- the consolidated statement of cashflows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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

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

Independence

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

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

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

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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
May 6, 2024

Consolidated Statement of Financial Position

As at December 31, 2023 with comparative figures for 2022

As at December 31	2023	2022 (restated)
Financial Assets		
Cash and cash equivalents (note 2)	\$ 172,439,168	\$ 59,633,402
Restricted cash and cash equivalents (note 3)	37,781,835	34,263,721
Accounts receivable (note 4)	30,635,371	30,751,470
Portfolio investments (note 5)	138,715,598	219,017,977
	<u>379,571,972</u>	<u>343,666,570</u>
Liabilities		
Accounts payable (note 6)	29,547,531	28,482,861
Other liabilities (note 7)	29,606,095	29,661,676
Accrued employee future benefits (note 8)	9,769,700	9,573,800
Deferred revenues (note 9)	10,560,727	7,663,987
Restricted revenues (note 10)	47,397,110	46,479,036
Refundable performance deposits (note 11)	37,781,835	34,263,721
	<u>164,662,998</u>	<u>156,125,081</u>
Net Financial Assets	214,908,974	187,541,489
Non Financial Assets		
Tangible capital assets (note 14)	1,012,806,991	991,497,319
Inventories	1,028,710	1,039,178
Prepays	1,300,392	1,274,931
Other assets (note 12)	1,326,507	1,256,906
Accumulated Surplus (note 15)	\$ 1,231,371,574	\$ 1,182,609,823
Commitments and contingencies (note 16)		



Navin Chand, General Manager, Finance



Consolidated Statement of Operations

Year ended December 31, 2023 with comparative figures for 2022

For the years ended December 31	2023 Budget	2023	2022 (restated)
Revenues			
Taxation and grants in lieu (note 13)	\$ 181,402,000	\$ 182,971,054	\$ 171,732,727
Government transfers (schedule 1)	3,163,000	20,939,754	7,606,330
Sale of services (schedule 2)	85,968,500	84,845,399	83,532,547
Licenses, permits, fees and penalties (schedule 3)	8,875,000	11,194,021	10,050,868
Contributions (schedule 4)	2,065,500	6,466,379	5,445,791
Investment income	5,873,500	14,692,087	6,629,647
Actuarial earnings on debt	-	-	189,334
Development cost charges (note 10)	3,215,500	1,110,500	3,085,500
Landfill royalties	3,730,000	4,443,283	4,080,853
Contributed tangible capital assets (note 14)	21,448,000	4,438,593	957,746
MFA Surplus Distribution	-	-	79,823
Other (schedule 5)	5,226,500	8,222,309	2,912,914
	<u>320,967,500</u>	<u>339,323,379</u>	<u>296,304,080</u>
Expenses			
General government	32,580,500	32,365,393	30,302,439
Library services	4,216,000	4,214,807	4,083,720
Fire services	39,603,500	41,353,317	37,063,228
Police services	54,564,000	55,476,806	51,082,613
Other protective services	3,628,000	3,547,392	3,397,475
Water services	31,197,000	30,773,389	27,690,701
Sewer services	19,080,000	19,402,699	16,453,348
Engineering	13,032,000	13,144,631	12,178,774
Drainage	8,135,500	8,707,012	8,963,313
Road and traffic safety	20,393,500	21,347,626	20,599,900
Environmental health	1,020,500	876,061	974,737
Solid waste	9,122,500	8,177,592	7,594,231
Community planning and development	8,220,500	7,600,775	6,884,216
Parks, recreation and culture	43,267,000	42,745,888	40,229,228
Loss on disposal of tangible capital assets	-	828,240	1,261,777
	<u>288,060,500</u>	<u>290,561,628</u>	<u>268,759,700</u>
Annual Surplus	32,907,000	48,761,751	27,544,380
Accumulated Surplus, beginning of year	1,182,609,823	1,182,609,823	1,155,065,443
Accumulated Surplus, end of year	\$ 1,215,516,823	\$ 1,231,371,574	\$ 1,182,609,823

Consolidated Statement of Net Financial Assets

Year ended December 31, 2023 with comparative figures for 2022

For the years ended December 31	2023 Budget	2023	2022 (restated)
Annual Surplus	\$ 32,907,000	\$ 48,761,751	\$ 27,544,380
Amortization of tangible capital assets (note 14)	29,000,000	30,319,288	29,080,097
Acquisition of contributed tangible capital assets (note 14)	(21,448,000)	(4,438,593)	(957,746)
Acquisition of tangible capital assets	(106,316,500)	(48,568,928)	(53,478,900)
Loss on disposal of tangible capital assets	-	828,240	1,261,777
Proceeds from disposal of tangible capital assets	-	550,321	253,253
Changes in inventories	-	10,467	(101,901)
Changes in prepaid	-	(25,460)	(127,675)
Changes in other assets	-	(69,601)	(55,265)
Increase (Decrease) in Net Financial Assets	(65,857,500)	27,367,485	3,418,020
Net Financial Assets, beginning of year	187,541,489	187,541,489	184,123,469
Net Financial Assets, end of year	\$ 121,683,989	\$ 214,908,974	\$ 187,541,489

Consolidated Statement of Cashflows

Year ended December 31, 2023 with comparative figures for 2022

For the years ended December 31	2023	2022
Cash provided by (used in):		
Operating Transactions		
Annual Surplus	\$ 48,761,751	\$ 27,544,380
Non-cash charges to operations		
Amortization of tangible capital assets (note 14)	30,319,288	29,080,097
Contribution of tangible capital assets (note 14)	(4,438,593)	(957,746)
Loss on disposal of tangible capital assets	828,240	1,261,777
	26,708,935	29,384,128
Changes in non-cash working capital		
Accounts receivable	116,100	(8,225,984)
Accounts payable	1,064,670	4,397,489
Other liabilities	(55,581)	885,013
Accrued employee future benefits	195,900	121,100
Prepays, inventories and other assets	(84,594)	(284,841)
Restricted revenues	(1,840,725)	(559,559)
Restricted cash and cash equivalents	(3,518,114)	(1,624,023)
Refundable performance deposits	3,518,114	1,624,023
Deferred development cost charges used	(1,110,500)	(3,085,500)
Deferred revenues	2,896,739	(88,079)
	1,182,009	(6,840,361)
Net change in cash from operating transactions	76,652,695	50,088,147
Capital Transactions		
Acquisition of tangible capital assets	(48,568,928)	(53,478,900)
Proceeds from disposal of tangible capital assets	550,321	253,253
Cash used in capital transactions	(48,018,607)	(53,225,647)
Investing Transactions		
Proceeds from sale of portfolio investments	199,474,324	313,028,717
Purchase of portfolio investments	(119,171,945)	(334,257,165)
Cash provided (used) in investing transactions	80,302,379	(21,228,448)
Financing Transactions		
Long term debt retired	-	(313,328)
Deferred development cost charges interest earned	2,041,024	1,045,677
Deferred development cost charges collected	1,828,275	896,596
Cash provided by financing transactions	3,869,299	1,628,945
Increase (Decrease) in Cash and Cash Equivalents	112,805,766	(22,737,003)
Cash and Cash Equivalents, beginning of year	59,633,402	82,370,405
Cash and Cash Equivalents, end of year	\$ 172,439,168	\$ 59,633,402
Supplemental cash flow information, interest paid	\$ -	\$ 13,325

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*.

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.

m) Use of Estimates

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

n) Basis of Segmentation (Notes 17 and 18)

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

o) Employee Future Benefits (Notes 8 and 16)

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

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

p) Contaminated Sites

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

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

Management has assessed its potential liabilities under the standard including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time; therefore no liability was recognized at December 31, 2023.

q) Budget Figures (Note 19)

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2023 - 2027 Financial Plan Bylaw No. 8195, 2022 adopted December 12, 2022. Adjustments to the budgeted amounts are required to comply with Canadian public sector accounting standards for inclusion in the consolidated statement of operations and the consolidated statement of net financial assets.

r) Asset Retirement Obligation (Note 7 & 21)

Effective January 1, 2023, the City adopted PS 3280 Asset Retirement Obligations using the modified retroactive approach resulting in the comparative periods being restated. PS 3280 defines and establishes standards for recognition, measurement, presentation and disclosure of key legal obligations associated with the retirement of tangible capital assets. The City has completed an assessment of obligations within the scope of PS 3280. Its asset retirement activities include primarily the abatement of hazardous materials in buildings. The asset retirement obligation at the financial statement date is measured based on the City's estimate of the amount required to retire its tangible capital assets at the statement of financial position date.

s) Risk Management

The City is exposed to various risks related to its financial instruments. It is management's opinion that the City is not exposed to significant market, liquidity or credit risk arising from these financial instruments.

The City's risk management objective when it invests in financial instruments is to ensure that any investments are in quality securities, so as to safely guard the assets, and enable the City to continue operations as a going concern.

Market Risk - Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates, will affect The City's income or the value of its financial instruments. The City's exposure to currency risk is related only to the value of foreign exchange transactions in the normal course of business, and the City manages this risk by minimizing the amount of transactions in foreign funds.

Interest Rate Risk - The City is not subject to interest rate risk as the City has no long-term debt.

Liquidity Risk - Liquidity risk is the risk that the City will have difficulty in meeting its financial obligations when they come due. The City manages liquidity risk by continually monitoring cash flows and through the receipt of grants and borrowed funds.

All financial liabilities are current and expected to mature within one year.

Credit Risk - Credit risk is the risk of financial loss to the City if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The City's exposure to credit risk is related only to the value of accounts receivable in its normal course of business, and the City manages this risk by minimizing the amount of transactions that require recovery. The City continually monitors and manages the collection of receivables, while adding provisions where collection of balances is less likely.

t) Financial Instruments

The City's financial instruments consist of cash and cash equivalents, restricted cash and cash equivalents, accounts receivable, portfolio investments, and accounts payable and other liabilities. All financial instruments are carried at cost or amortized cost in the financial statements. All financial assets are assessed annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

u) New accounting standards adopted

Effective January 1, 2023, the City adopted below accounting standards issued by the Public Sector Accounting Board,

- PS 3280 – Asset Retirement Obligations
- PS 3450 – Financial instruments
- PS 1201 – Financial Statements Presentation
- PS 2601 – Foreign Currency Translation
- PS 3401 – Portfolio Investments

2. Cash and Cash Equivalents

	<u>2023</u>	<u>2022</u>
Canadian dollar accounts (effective interest rate 5.29% to 5.70%)	\$ 114,316,679	\$ 39,043,292
Chartered banks and credit union term deposits (effective interest 5.15% to 5.21%)	56,646,648	18,942,509
US dollar account	1,475,841	1,647,601
	<u>\$ 172,439,168</u>	<u>\$ 59,633,402</u>

Cash and cash equivalents as at December 31, 2023 is comprised of Canadian dollar accounts and one US dollar credit union account, chartered bank high interest savings accounts and short term deposits. The accounts are interest bearing and term deposits mature within 90 days of purchase.

3. Restricted Cash and Cash Equivalents

	<u>2023</u>	<u>2022</u>
Chartered banks, credit unions (effective interest 5.29 to 5.70%)	\$ 37,781,835	\$ 34,263,721

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>2023</u>	<u>2022</u>
Taxes	\$ 5,796,523	\$ 4,343,344
Utilities	8,056,763	7,765,800
Local improvements (interest bearing prime + 1%; repayment term - 15 years)	193,207	213,118
Trade	17,152,479	18,512,284
	<u>31,198,972</u>	<u>30,834,546</u>
Less: allowance for doubtful accounts	(563,601)	(83,076)
	<u>\$ 30,635,371</u>	<u>\$ 30,751,470</u>

5. Portfolio Investments

Portfolio investments as at December 31 comprise:

	<u>2023</u>	<u>2022</u>
Chartered banks (effective interest rate 1.26% to 6.21%, maturing 2024 to 2028)	\$ 113,785,764	\$ 182,035,447
Provincial government bonds (effective interest rate 2.15% to 4.54%, maturing 2024 to 2028)	11,596,330	13,159,201
Federal government bonds	-	14,710,260
Credit unions term deposits (effective interest rate 2% to 6.4%, maturing 2024-2026)	13,333,504	9,113,069
	<u>\$ 138,715,598</u>	<u>\$ 219,017,977</u>

Portfolio investments include provincial backed bonds and notes; chartered bank bonds, notes, banker's acceptances and strip coupons, guaranteed investment certificates (GIC's) and Credit Union term deposits. The effective interest rates range from 1.26% to 6.21% (2022 - .8% to 5.15%). In 2023, the average rate of return was 4.5% (2022 - 2.34%). The maturity dates of the investments range from January 2024 to 2028.

6. Accounts Payable

	<u>2023</u>	<u>2022</u>
Trade	\$ 24,072,761	\$ 22,955,411
Holdback	1,689,360	1,843,173
Other government	3,785,410	3,684,277
	<u>\$ 29,547,531</u>	<u>\$ 28,482,861</u>

7. Other Liabilities

	<u>2023</u>	<u>2022</u>
Wages and benefits	\$ 2,380,809	\$ 3,496,756
Accrued benefits	9,708,676	8,959,102
Legal liabilities	602,000	770,517
Prepaid utilities	1,245,447	1,209,557
Prepaid taxes	12,328,543	12,237,489
Other	409,164	56,110
Asset Retirement Obligation	2,933,179	2,933,179
Due (from) to cemeteries	(1,723)	(1,034)
	<u>\$ 29,606,095</u>	<u>\$ 29,661,676</u>

8. Employee Benefit Plans

	<u>2023</u>	<u>2022</u>
Accrued benefit liability, beginning of year	\$ 9,573,800	\$ 9,452,700
Service cost	945,100	830,900
Interest cost	439,400	271,700
Benefit payments	(1,234,700)	(977,100)
Amortization of actuarial loss (gain)	46,100	(4,400)
Accrued benefit liability, end of year	\$ 9,769,700	\$ 9,573,800
Unamortized net actuarial loss (gain)	290,300	336,400
Accrued benefit obligation, end of year	\$ 10,060,000	\$ 9,910,200
Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:	<u>2023</u>	<u>2022</u>
Discount rates	3%-4.5%	3%-4.5%
Expected compensation increases	3%-9.5%	3%-9.5%
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, 2022. The next valuation will be performed as at December 31, 2024.

9. Deferred Revenues

	<u>2023</u>	<u>2022</u>
Local improvements	\$ 193,207	\$ 213,118
Government transfers	4,660,134	3,662,658
Prepaid recreational fees	1,429,242	1,113,106
Prepaid business licenses	991,041	991,018
Deferred development fees	652,027	1,189,013
Other	2,635,076	495,074
	\$ 10,560,727	\$ 7,663,987

Deferred revenue represents funds that are: 1) are collected but not earned as of December 31, 2023. 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>2023</u>	<u>2022</u>
Deferred development cost charges "DCC"	\$ 47,397,110	\$ 44,638,311
Boundary Bay Airport maintenance account	-	1,840,725
	\$ 47,397,110	\$ 46,479,036
DCC's for capital costs related to:		
Drainage	\$ 5,080,721	\$ 5,213,770
Roads	19,421,774	17,865,854
Open Space	14,420,182	13,405,386
Water	4,391,399	4,077,230
Sewer	4,083,034	4,076,071
	47,397,110	44,638,311

10. Restricted Revenues (con't)

	<u>2023</u>	<u>2022</u>
Deferred DCC's, beginning of the year	\$ 44,638,311	\$ 45,781,538
Transfers to revenue	(1,110,500)	(3,085,500)
DCC's levied for the year	1,828,275	896,596
Interest allocated	2,041,024	1,045,677
Deferred DCC's, end of the year	<u>\$ 47,397,110</u>	<u>\$ 44,638,311</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. The funds were fully expended as at December 31, 2023.

11. Refundable Performance Deposits

The City holds cash deposits received from depositors as security to ensure the satisfactory completion of works and other obligations. These deposits are refundable upon meeting the terms and conditions outlined in the respective agreements or contracts.

12. Other Assets

	<u>2023</u>	<u>2022</u>
Land held for resale (tax sale)	\$ 16,374	\$ -
Ladner Harbour Infrastructure	1,310,133	1,256,906
	<u>\$ 1,326,507</u>	<u>\$ 1,256,906</u>

13. Taxation Revenue

	<u>2023</u>	<u>2022</u>
General taxation	\$ 170,677,030	\$ 159,950,654
Tsawwassen Business Improvement Association	150,363	143,696
Drainage and irrigation levy	5,613,575	5,430,141
Other government payments in lieu	591,076	571,920
Special assessments	36,320	178,067
TFN Services Levy	351,558	338,287
Utility companies payment in lieu	2,398,905	1,988,751
Utility companies special assessments	2,300,438	2,137,624
Vancouver Ports Authority	851,789	993,588
Collections for other taxing authorities	135,111,377	116,547,503
Subtotal	<u>318,082,431</u>	<u>288,280,231</u>
Transfer to:		
Province of BC - school taxes	(104,128,623)	(89,244,456)
Greater Vancouver Regional District	(4,920,147)	(4,115,384)
Municipal Finance Authority	(19,350)	(15,979)
BC Assessment Authority	(3,541,760)	(3,076,304)
Greater Vancouver Transportation Authority	(22,501,498)	(20,095,380)
Total collections for other taxing authorities	<u>(135,111,378)</u>	<u>(116,547,503)</u>
General taxation and debt levy	<u>\$ 182,971,054</u>	<u>\$ 171,732,727</u>

14. Tangible Capital Assets

	Balance (restated) December 31, 2022	Additions	Disposals	Balance December 31, 2023
Cost				
Buildings	\$ 180,248,279	\$ 4,433,122	\$ 409,395	\$ 184,272,006
Drainage infrastructure	275,302,809	3,178,636	101,622	278,379,823
Land	238,821,910	-	478	238,821,432
Land improvements	36,271,701	3,243,577	1,794,135	37,721,143
Leased assets	6,722,525	-	-	6,722,525
Machinery and equipment	12,996,435	927,625	320,358	13,603,702
Pooled assets	54,944,578	4,704,564	2,954,342	56,694,800
Roads infrastructure	365,829,718	15,766,792	2,667,345	378,929,165
Sewer mains	142,323,766	2,784,055	21,123	145,086,698
Vehicles	32,405,304	3,256,916	1,894,195	33,768,025
Waterworks	158,995,751	6,515,775	323,898	165,187,628
Work in progress	13,030,957	8,196,459	441,574	20,785,842
Total Cost	\$ 1,517,893,733	\$ 53,007,521	\$ 10,928,465	\$ 1,559,972,789
Accumulated Amortization				
Buildings	\$ 67,226,926	\$ 5,856,443	\$ 366,061	\$ 72,717,308
Drainage infrastructure	94,724,610	3,641,678	73,476	98,292,812
Land improvements	16,450,544	1,416,669	1,794,135	16,073,078
Leased assets	569,085	370,868	-	939,953
Machinery and equipment	8,024,954	833,152	315,171	8,542,935
Pooled assets	20,565,005	3,990,278	2,954,342	21,600,941
Roads infrastructure	190,325,536	7,854,535	1,920,456	196,259,615
Sewer mains	55,516,816	1,964,871	10,665	57,471,022
Vehicles	20,646,939	2,178,603	1,861,335	20,964,207
Waterworks	52,345,999	2,212,191	254,263	54,303,927
Total Accumulated Amortization	\$ 526,396,414	\$ 30,319,288	\$ 9,549,904	\$ 547,165,798
Net Book Value				
Buildings	\$ 113,021,353	\$ (1,423,321)	\$ 43,334	\$ 111,554,698
Drainage infrastructure	180,578,199	(463,042)	28,146	180,087,011
Land	238,821,910	-	478	238,821,432
Land improvements	19,821,157	1,826,908	-	21,648,065
Leased assets	6,153,440	(370,868)	-	5,782,572
Machinery and equipment	4,971,481	94,473	5,187	5,060,767
Pooled assets	34,379,573	714,286	-	35,093,859
Roads infrastructure	175,504,182	7,912,257	746,889	182,669,550
Sewer mains	86,806,950	819,184	10,458	87,615,676
Vehicles	11,758,365	1,078,313	32,860	12,803,818
Waterworks	106,649,752	4,303,584	69,635	110,883,701
Work in progress	13,030,957	8,196,459	441,574	20,785,842
Total Net Book Value	\$ 991,497,319	\$ 22,688,233	\$ 1,378,561	\$ 1,012,806,991

- a) Assets under construction (Work in Progress) having a value of \$20,785,842 (2022 - \$13,030,957) 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.

14. Tangible Capital Assets (continued):

The value of the Contributed Assets received is as follows:

	<u>2023</u>	<u>2022</u>
Land Improvements	522,505	
Pooled assets	111,995	-
Drainage	260,635	-
Roads	1,406,270	-
Water	1,377,498	824,746
Sewer	759,690	133,000
	<u>\$ 4,438,593</u>	<u>\$ 957,746</u>

15. Accumulated Surplus

	<u>2023</u>	<u>2022 (restated)</u>
Equity in Tangible Capital Assets	\$ 1,012,806,991	\$ 991,497,319
General	33,461,837	31,841,656
Water	13,605,846	11,935,107
Sewer	8,220,394	8,754,969
Solid waste	6,767,172	5,724,718
Total Unappropriated Surplus	<u>62,055,249</u>	<u>58,256,450</u>
Capital projects	4,707,936	4,505,202
Community Amenity	438,992	230,265
Equipment replacement	15,739,980	15,409,261
Growing Communities Fund	15,910,100	-
Ladner parking	450,723	403,134
Operating	341,069	240,257
Parks and public lands	7,449,084	6,377,615
Tax sale	154,320	147,675
Total Statutory Reserves	<u>45,192,204</u>	<u>27,313,409</u>
Casino	2,387,297	551,871
Designated capital (work in progress)	55,822,938	52,746,067
Development	3,612,643	3,612,643
Drainage and irrigation	3,732,953	3,783,381
Emergency	1,000,000	1,000,000
Environment	4,107,116	2,591,139
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	2,499,344	1,957,936
Other	4,663,270	4,209,135
Payroll benefits and allowances	2,882,362	2,882,362
Recreation	4,220,332	4,876,881
Recycling and solid waste	716,220	716,220
Road restoration	6,534,398	5,862,677
Sewer	7,812,341	9,420,758
Water	7,177,808	7,183,467
Total Non-Statutory Reserves	<u>111,317,130</u>	<u>105,542,645</u>
Total Reserves (Schedule 7)	<u>156,509,334</u>	<u>132,856,054</u>
Total Accumulated Surplus	<u>\$ 1,231,371,574</u>	<u>\$ 1,182,609,823</u>

16. Commitments and Contingencies

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

b) The City of Delta and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The City of Delta paid \$13,581,455 (2022-\$12,736,864) for employer contributions while employees contributed \$11,363,026 (2022-\$10,590,662) to the plan in fiscal year 2023.

The next valuation will be as at December 31, 2024.

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

c) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-appropriation insurance reserve (note 15 and schedule 7). Based on estimates, this appropriation reasonably provides for all outstanding claims.

17. 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, 2023 with comparative figures for 2022

18. Segmented Information

	General Government	Community Planning and Development	Environmental Health	Fire	Police
Taxation and grants in lieu (note 13)	\$ 182,934,734	\$ -	\$ -	\$ -	\$ -
Government transfers (schedule 1)	17,379,636	55,850	-	224,363	1,872,457
Sale of services (schedule 2)	1,606,303	40,201	-	563,102	6,659,919
Licenses, permits, fees and penalties (schedule 3)	2,200,679	4,881,822	900	8,700	605,294
Contributions (schedule 4)	6,167,770	1,392	-	2,188	15,470
Investment income	14,692,087	-	-	-	-
Actuarial earnings on debt	-	-	-	-	-
Development cost charges (note 10)	-	-	-	-	-
Landfill royalties	4,443,283	-	-	-	-
Contributed tangible capital assets (note 14)	-	-	-	-	-
MFA Surplus Distribution	-	-	-	-	-
Other (schedule 5)	6,586,031	-	-	11,770	36,005
Total Revenue	236,010,523	4,979,265	900	810,123	9,189,145
Wages, salaries and benefits	18,861,390	6,804,959	752,108	35,283,809	44,639,932
Materials and supplies	663,000	46,196	5,252	1,403,183	2,050,803
Repairs and maintenance	2,208,869	46,807	7,625	517,139	870,631
Services	1,904,614	303,031	80,156	314,325	2,622,814
Leases and rentals	46,752	400	-	540	915,755
Library	4,214,807	-	-	-	-
ECOMM	-	-	-	1,140,317	2,525,547
Utilities	252,783	10,992	2,316	182,246	328,075
Garbage and recycling	28,979	-	-	21,898	20,360
Regional district charges	-	-	-	-	-
Other	2,997,259	181,444	7,861	68,987	537,305
Insurance and claims	2,828,811	-	-	-	-
Municipal equipment charges	(5,082,875)	206,946	20,743	1,209,399	965,584
Amortization of tangible capital assets (note 14)	7,655,811	-	-	1,211,474	-
Interest charges	-	-	-	-	-
Loss on disposal of tangible capital assets	828,240	-	-	-	-
Total Expenses	37,408,440	7,600,775	876,061	41,353,317	55,476,806
(Deficiency) Excess of Revenues over Expenses	\$ 198,602,083	\$ (2,621,510)	\$ (875,161)	\$ (40,543,194)	\$ (46,287,661)

Notes to the Consolidated Financial Statements
Year ended December 31, 2023 with comparative figures for 2022

Property Use and Compliance	Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Year ended December 31, 2023	Year ended December 31, 2022
\$ -	\$ -	\$ -	\$ 15,594	\$ 20,726	\$ -	\$ 182,971,054	\$ 171,732,727
-	1,135,754	265,694	6,000	-	-	20,939,754	7,606,330
29,412	3,446,620	7,808,738	35,130,490	20,340,568	9,220,046	84,845,399	83,532,547
2,646,697	826,683	6,502	16,744	-	-	11,194,021	10,050,868
133,445	3,690	142,424	-	-	-	6,466,379	5,445,791
-	-	-	-	-	-	14,692,087	6,629,647
-	-	-	-	-	-	-	189,334
-	847,500	20,000	-	243,000	-	1,110,500	3,085,500
-	-	-	-	-	-	4,443,283	4,080,853
-	1,778,900	522,505	1,377,498	759,690	-	4,438,593	957,746
-	-	-	-	-	-	-	79,823
-	601,009	984,101	2,751	642	-	8,222,309	2,912,914
2,809,554	8,640,156	9,749,964	36,549,077	21,364,626	9,220,046	339,323,379	296,304,080
3,009,739	15,777,343	28,716,773	2,279,435	1,514,283	101,794	157,741,565	146,561,521
106,290	4,342,581	2,474,359	941,616	564,141	170,608	12,768,029	11,777,146
53,548	4,575,650	2,513,474	424,938	2,372,809	-	13,591,490	12,640,651
121,009	1,521,059	831,106	495,027	671,911	1,259	8,866,311	7,410,374
-	1,788,423	619,442	466,971	714,034	1,886	4,554,203	4,167,672
-	-	-	-	-	-	4,214,807	4,083,720
-	-	-	-	-	-	3,665,864	2,942,854
39,017	1,724,452	2,551,898	127,288	177,605	-	5,396,672	5,701,266
19,034	136,924	29,131	75,104	54,148	7,895,721	8,281,299	7,364,517
-	-	-	21,776,111	10,135,516	-	31,911,627	29,167,668
4,779	239,212	866,641	3,703	95,417	-	5,002,608	3,547,090
-	910	5,714	-	3,415	-	2,838,850	2,437,200
193,976	(1,309,542)	2,084,581	1,151,091	1,134,548	6,324	580,775	593,218
-	14,402,257	2,052,769	3,032,105	1,964,872	-	30,319,288	29,080,097
-	-	-	-	-	-	-	22,929
-	-	-	-	-	-	828,240	1,261,777
3,547,392	43,199,269	42,745,888	30,773,389	19,402,699	8,177,592	290,561,628	268,759,700
\$ (737,838)	\$ (34,559,113)	\$ (32,995,924)	\$ 5,775,688	\$ 1,961,927	\$ 1,042,454	\$ 48,761,751	\$ 27,544,380

Notes to the Consolidated Financial Statements

Year ended December 31, 2023 with comparative figures for 2022

19. Budget Figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as 2023 - 2027 Financial Plan Bylaw No. 8195, 2022 adopted December 12, 2022. 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>2023</u>	<u>2022</u>
Revenues per the financial plan	\$ 389,226,000	\$ 357,939,000
Contributed assets included in bylaw	21,448,000	23,000,000
Fund transfers	(1,100,000)	(1,100,000)
Reserves used	(89,706,500)	(81,557,500)
Revenues per bylaw	319,867,500	298,281,500
Fund transfers	1,100,000	1,100,000
Adjustment for capital plan revenues	-	11,368,500
Revenues per financial statements	\$ 320,967,500	\$ 310,750,000
Expenses per financial plan	\$ 389,226,000	\$ 357,939,000
Capital plan	(127,021,500)	(113,741,500)
Non capital expenditures included in capital plan	10,352,500	5,403,000
Depreciation included in bylaw	29,000,000	29,000,000
Fund transfers	(1,100,000)	(1,100,000)
Reserves contributions	(10,279,000)	(8,226,500)
Principal payments	-	(124,000)
Expenses per bylaw	290,178,000	269,150,000
Fund transfers	1,100,000	1,100,000
Adjustment of non capital TCA expenditures budget	(3,217,500)	1,030,000
Expenses per financial statements	\$ 288,060,500	\$ 271,280,000

20. Growing Communities Reserve Fund

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The City of Delta received \$16,060,000 of GCF funding in March 2023.

	<u>2023</u>
Balance, beginning of year	\$ -
Receipt, March 2023	16,060,000
Interest earned on fund	350,100
Eligible Costs, Mackie Park artificial turf field design and preparation	(500,000)
Balance, end of year	\$ 15,910,100

The City of Delta, in collaboration with the Province of BC, is installing a state-of-the-art synthetic turf field at Mackie Park. The new synthetic turf field will replace the gravel field behind Gray Elementary, making way for a second turf field at Mackie Park which will allow for soccer and high school football.

Notes to the Consolidated Financial Statements
Year ended December 31, 2023 with comparative figures for 2022

21. Prior Period Adjustment related to the adoption of PS 3280 (Asset Retirement Obligation)

The City of Delta retroactively adopted the provisions of PS 3280. The impact of the adoption was as follows:

Accumulated Surplus, January 1, 2022	\$ 1,157,480,157
Recognition of ARO liability	(2,933,179)
Increase in Equity in Tangible Capital Assets	518,465
Restated Accumulated Surplus, January 1, 2022	\$ 1,155,065,443
Tangible Capital Assets, January 1, 2022	\$ 967,137,335
Increase in Asset Cost	1,167,164
Increase in Asset Amortization	(648,699)
Restated Tangible Capital Assets, January 1, 2022	\$ 967,655,800
Net Financial Assets, January 1, 2022	\$ 187,056,648
Less: Asset Retirement Obligation (ARO)	(2,933,179)
Restated Net Financial Assets, January 1, 2022	\$ 184,123,469

Supplementary Information

For the years ended December 31,	2023 Budget	2023	2022
Schedule 1 - Revenue from Government Transfers			
Federal grants	\$ 4,500	\$ 724,875	\$ 975,251
Provincial grants	2,009,500	18,998,137	1,566,404
Regional grants	1,149,000	1,216,742	5,064,675
	<u>\$ 3,163,000</u>	<u>\$ 20,939,754</u>	<u>\$ 7,606,330</u>
Schedule 2 - Revenue from Sale of Services			
Water	\$ 33,692,500	\$ 35,130,490	\$ 33,336,314
Sewer	20,407,000	20,340,568	19,916,165
Solid waste	8,922,500	9,220,046	8,014,363
Recreational services	8,512,000	7,745,926	6,367,089
Recoverable services	6,901,500	6,385,546	6,920,159
Other	7,533,000	6,022,823	8,978,457
	<u>\$ 85,968,500</u>	<u>\$ 84,845,399</u>	<u>\$ 83,532,547</u>
Schedule 3 - Revenue from Licenses, Permits, Fees and Penalties			
Business licenses	\$ 2,055,000	\$ 2,092,691	\$ 2,026,103
Dog licenses	220,000	229,418	242,574
Building permits and inspection fee	2,956,500	3,908,116	3,232,444
Bylaw Infractions	330,000	304,820	364,570
Animal control fees and fines	28,500	19,768	21,593
Penalties and interest on taxes and utilities	1,470,000	1,834,698	1,583,051
Soil deposit and highway use fee	120,000	653,824	594,133
Development application fee	723,000	889,436	732,466
Protective service fee	350,000	586,936	608,161
Information and administrative fee	107,000	533,636	527,623
Other	515,000	140,678	118,150
	<u>\$ 8,875,000</u>	<u>\$ 11,194,021</u>	<u>\$ 10,050,868</u>
Schedule 4 - Revenue from Contributions			
Contributions	\$ 680,000	\$ 5,014,416	\$ 3,897,656
Other cost recoveries	693,500	1,182,644	1,106,162
Donations and fundraising	212,500	209,341	325,411
Other	479,500	59,978	116,562
	<u>\$ 2,065,500</u>	<u>\$ 6,466,379</u>	<u>\$ 5,445,791</u>
Schedule 5 - Other Revenue			
Rentals	\$ 1,073,500	\$ 1,155,404	\$ 1,199,759
Disposal of capital assets	2,705,500	35,421	31,088
Cemetery	145,000	337,302	330,150
Casino	1,000,000	1,835,426	551,871
Other	302,500	4,858,756	800,046
	<u>\$ 5,226,500</u>	<u>\$ 8,222,309</u>	<u>\$ 2,912,914</u>
Schedule 6 - Trust Funds			
North Delta Cemetery Trust Fund		\$ 65,236	\$ 59,376
South Delta Cemetery Trust Fund		1,420,132	1,278,516
		<u>\$ 1,485,368</u>	<u>\$ 1,337,892</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, 2022	Contributions Received	Internal Transfers	Capital Purposes	Operating Uses	Interest Allocated	Balance, December 31, 2023	Balance, December 31, 2022
Statutory Reserves								
Capital projects	\$ 4,505,202	\$ -	\$ -	\$ -	\$ -	202,734	\$ 4,707,936	\$ 4,505,202
Community Amenity	230,265	194,000	-	-	-	14,727	438,992	230,265
Equipment replacement	15,409,261	63,268	4,489,377	(4,907,243)	-	685,317	15,739,980	15,409,261
Growing Communities Fund (GCF)	-	16,060,000	-	(500,000)	-	350,100	15,910,100	-
Ladner parking	403,134	28,800	-	-	-	18,789	450,723	403,134
Operating	240,257	-	90,000	-	-	10,812	341,069	240,257
Parks and public lands	6,377,615	767,219	-	-	-	304,250	7,449,084	6,377,615
Tax sale	147,675	-	-	-	-	6,645	154,320	147,675
Total Statutory Reserves	27,313,409	17,113,287	4,579,377	(5,407,243)	-	1,593,374	45,192,204	27,313,409
Non-Statutory Reserves								
Casino Revenue	551,871	1,835,426	-	-	-	-	2,387,297	551,871
Designated capital (work in progress)	52,746,067	-	-	3,076,871	-	-	55,822,938	52,746,067
Development	3,612,643	-	-	-	-	-	3,612,643	3,612,643
Drainage and irrigation	3,783,381	21,563	-	(71,991)	-	-	3,732,953	3,783,381
Emergency	1,000,000	-	-	-	-	-	1,000,000	1,000,000
Environment	2,591,139	1,811,567	-	(295,590)	-	-	4,107,116	2,591,139
Insurance	3,520,000	-	-	-	-	-	3,520,000	3,520,000
Landfill	628,108	-	-	-	-	-	628,108	628,108
Landscaping	1,957,936	1,167,989	-	(626,581)	-	-	2,499,344	1,957,936
Other	4,209,135	581,474	-	-	(127,339)	-	4,663,270	4,209,135
Payroll benefits and allowances	2,882,362	-	-	-	-	-	2,882,362	2,882,362
Recreation	4,876,881	175,431	489,500	(1,321,480)	-	-	4,220,332	4,876,881
Recycling and solid waste	716,220	-	-	-	-	-	716,220	716,220
Road restoration	5,862,677	1,262,314	-	(590,593)	-	-	6,534,398	5,862,677
Sewer	9,420,758	231,900	-	(1,840,317)	-	-	7,812,341	9,420,758
Water	7,183,467	-	-	(5,659)	-	-	7,177,808	7,183,467
Total Non-statutory Reserves	105,542,645	7,087,664	489,500	(1,675,340)	(127,339)	-	111,317,130	105,542,645
Total Reserves (note 15)	\$ 132,856,054	\$ 24,200,951	\$ 5,068,877	\$ (7,082,583)	\$ (127,339)	\$ 1,593,374	\$ 156,509,334	\$ 132,856,054

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

For the year ended December 31, 2023	Budget	General	Water	Sewer	Solid Waste	Total
Revenues						
Taxation and grants in lieu (note 13)	\$ 181,402,000	\$ 182,934,734	\$ 15,594	\$ 20,726	\$ -	\$ 182,971,054
Government transfers (schedule 1)	3,163,000	20,933,754	6,000	-	-	20,939,754
Sale of services (schedule 2)	85,968,500	20,154,295	35,130,490	20,340,568	9,220,046	84,845,399
Licenses, permits, fees and penalties (schedule 3)	8,875,000	11,177,277	16,744	-	-	11,194,021
Contributions (schedule 4)	2,065,500	6,466,379	-	-	-	6,466,379
Investment income	5,873,500	14,692,087	-	-	-	14,692,087
Actuarial earnings on debt	-	-	-	-	-	-
Development cost charges (note 10)	3,215,500	1,110,500	-	-	-	1,110,500
Landfill royalties	3,730,000	4,200,283	-	243,000	-	4,443,283
Contributed tangible capital assets (note 14)	21,448,000	2,301,405	1,377,498	759,690	-	4,438,593
MFA Surplus Distribution	-	-	-	-	-	-
Other (schedule 5)	5,226,500	8,218,916	2,751	642	-	8,222,309
	320,967,500	272,189,630	36,549,077	21,364,626	9,220,046	339,323,379
Expenses						
General government	32,580,500	32,365,393	-	-	-	32,365,393
Library services	4,216,000	4,214,807	-	-	-	4,214,807
Fire services	39,603,500	41,353,317	-	-	-	41,353,317
Police services	54,564,000	55,476,806	-	-	-	55,476,806
Other protective services	3,628,000	3,547,392	-	-	-	3,547,392
Water services	31,197,000	3,032,105	27,741,284	-	-	30,773,389
Sewer services	19,080,000	1,964,871	-	17,437,828	-	19,402,699
Engineering	13,032,000	13,144,631	-	-	-	13,144,631
Drainage	8,135,500	8,707,012	-	-	-	8,707,012
Road and traffic safety	20,393,500	21,347,626	-	-	-	21,347,626
Environmental health	1,020,500	876,061	-	-	-	876,061
Solid waste	9,122,500	-	-	-	8,177,592	8,177,592
Community planning and development	8,220,500	7,600,775	-	-	-	7,600,775
Parks, recreation and culture	43,267,000	42,745,888	-	-	-	42,745,888
Loss on Disposal	-	828,240	-	-	-	828,240
	288,060,500	237,204,924	27,741,284	17,437,828	8,177,592	290,561,628
Excess of Revenues over Expenses	32,907,000	34,984,706	8,807,793	3,926,798	1,042,454	48,761,751
Change in Equity in Tangible Capital Assets						
Tangible capital assets acquired (note 14)	(116,669,000)	(43,707,691)	(6,515,775.00)	(2,784,055)	-	(53,007,521)
Amortization of tangible capital assets (note 14)	29,000,000	25,322,311	3,032,105	1,964,872	-	30,319,288
Loss on Disposal of tangible capital assets	-	828,240	-	-	-	828,240
Proceeds from disposal of tangible capital assets	-	550,321	-	-	-	550,321
Increase in Investment in tangible capital assets	(87,669,000)	(17,006,819)	(3,483,670)	(819,183)	-	(21,309,672)
Decrease (increase) in reserves	45,054,000	(16,357,706)	(3,653,384)	(3,642,190)	-	(23,653,280)
Net increase (decrease) in operating surplus	(9,708,000)	1,620,181	1,670,739	(534,575)	1,042,454	3,798,799
Unappropriated Surplus, beginning of year (restated)	58,256,450	31,841,656	11,935,107	8,754,969	5,724,718	58,256,450
Unappropriated Surplus, end of year	\$ 48,548,450	\$ 33,461,837	\$ 13,605,846	\$ 8,220,394	\$ 6,767,172	\$ 62,055,249

CITY OF DELTA

SCHEDULE OF DEBTS

The City of Delta has no long term debt as at December 31, 2023.

Financial Information Regulation Schedule 1, section 4

CITY OF DELTA

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Guarantees and indemnities information for the City of Delta is included in the 2023 Consolidated Financial Statements, note 16.

Financial Information Regulation Schedule 1, section 5

CITY OF DELTA
COUNCIL REMUNERATION AND EXPENSES
January 1, 2023 to December 31, 2023

	(1)	(2)	(3)	(1) + (2) + (3)	(4)
	Council Remuneration	Car Allowance	Benefits	(\$) Total Remuneration	(\$) Expenses
Mayor G. Harvie	178,101	18,988	1,269	198,358	3,183
Councillor R. Binder	75,962	12,628	566	89,156	4,925
Councillor D. Boisvert	75,962	12,628	566	89,156	5,496
Councillor J. Dosanjh	75,962	12,628	566	89,156	780
Councillor A. Guichon	75,962	12,628	566	89,156	983
Councillor J. Johal	75,962	12,628	566	89,156	4,371
Councillor D. Kruger	93,839	12,628	566	107,033	10,408
Total	651,750	94,756	4,665	751,171	30,147

(1)(2) Council Remuneration - as per Section 168 (1)(a) of the Community Charter, for discharge of the duties of office, including any amount specified as an expense allowance

(2)(4) Car Allowance and Expenses - payments to the council member made to the council member as reimbursement for expenses incurred by the council or as an allowance that is not reported under Section 168(1)(a), as per Section 168 (1)(b) of the Community Charter

(3) Benefits - amount of any benefits, including insurance policies and policies for medical and dental services, provided to the council member or the member's dependants as per Section 168(1)(c) of the Community Charter

Financial Information Regulation Schedule 1, section 6(2)(a)

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name		Remuneration (\$)	Expenses (\$)
Harvie	George	Mayor	198,358	3,183
Binder	Rodney	Councillor	89,156	4,925
Boisvert	Daniel	Councillor	89,156	5,496
Dosanjh	Jasbir (Jessie)	Councillor	89,156	780
Guichon	Alicia	Councillor	89,156	983
Johal	Jennifer	Councillor	89,156	4,371
Kruger	Dylan	Councillor	107,033	10,408
Abulail	Samir		115,796	-
Achtemichuk	Timothy		102,826	726
Acorn	Brent		156,046	-
Ahmad	Taher		78,899	998
Albus	Jesse		153,699	-
Aldridge	Tanner		92,634	478
Alger	Elaine		81,153	-
Almrud	Robert		153,245	-
Ansell	Patrick		152,266	148
Archibald	James		87,741	757
Armstrong	Christopher		135,884	-
Arseneault	Sarah		86,287	560
Asher	Darren		120,187	-
Atkinson	Alexandra		76,941	-
Atkinson	Jordan		105,290	-
Atkinson	Kenneth		146,386	3,473
Aun	Doreen		76,954	66
Ayton	David		195,983	48
Babcock	Mark		127,950	-
Badali	James WJ		75,061	581
Bader	Tanya		90,804	-
Bains	Satwant (Sunny)		135,190	-
Balzer	Warren		142,350	-
Baron	John (Ross)		122,342	1,858
Bastian	Danine		93,789	68
Batara	Nathan		86,220	-
Bateman	Torin		126,498	387
Beaulieu	Paul (Matt)		81,793	1,079
Bedard	Dan		83,497	439
Bedard	Karina		90,589	425
Bell	Joseph		85,909	-
Belzile	Paul		116,038	-

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Bercic	James	225,140	-
Berg	Hanieh	127,021	2,397
Berwick	Steven	147,598	-
Bey	Kelly	146,558	2,248
Bhangu	Maninder	117,145	4,116
Bharaj	Bhupinder	77,594	514
Bhatti	Amol	84,753	-
Bianchini	Spencer	123,764	1,076
Biehl	Ryan	75,772	523
Biggar	Guy	121,128	-
Birk	Paul (Nathan)	91,483	779
Biro	Trevor	104,945	726
Bjarnason	Michael	147,878	-
Blake	Scott	83,808	67
Boily	Jean-Pierre	92,138	439
Bondi	Nicholas	134,700	-
Borden	Russell	160,710	459
Boswell	James	125,264	1,905
Boulet	Bryson	81,712	36
Bowman	Michael	93,735	447
Bradshaw	Jason (Scott)	75,301	464
Braslins	Drake	193,403	400
Breadon	Douglas	113,453	2,000
Brotherston	Michael	183,905	716
Bruckshaw	Daniel	82,137	320
Bugiel	Eric	139,808	1,539
Buhler	Angela	200,084	2,076
Bukowski	Jason	154,598	159
Burgi	Daniel	147,830	1,316
Burnett	Alan	76,623	157
Burns	Hayley	94,432	1,057
Burns	Marcus	83,288	350
Burnside	Gregory	76,131	157
Burr	Jarrold	138,078	720
Buttner	Geoffrey	109,968	-
Buxton	Michael	138,409	2,947
Caine	Barry	76,203	1,668
Camano	Robert	97,059	1,051
Campbell	Glen	158,397	2,499
Carpenter	Samantha	79,554	1,266

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Carr	David	140,290	239
Carter	Richard	89,249	150
Cates	Robert	86,638	-
Cauduro	Alessandro (Alex)	124,029	-
Cerf	Anthony	117,378	-
Cessford	Jamie	89,414	283
Chahal	Gurnam	183,453	3,392
Chambers	Megan	80,346	477
Chan	Kathleen	84,956	-
Chand	Karam	83,880	157
Chand	Navin	232,240	1,399
Chapman	Luke	145,323	2,300
Cheema	Dalbir	77,585	90
Cheesman	Melanie	223,908	3,392
Chen	Ellena	109,155	1,266
Chen	Qi (Kathy)	93,549	1,114
Chen	Ru	138,986	3,637
Cheng	Yet Tung (Terry)	162,045	1,529
Chow	Joanne	111,946	1,100
Choy	Pui Chi Rosaline	173,404	3,292
Christensen	Michael	151,792	154
Christiansen	Derek	172,408	-
Chrystall	Evan	110,000	1,350
Ciolfi	Romayne	108,966	-
Clarke	Colin	141,327	-
Clarke	Joshua	124,182	-
Cobby	Russ	84,439	-
Collicutt	Geoffrey	126,197	-
Colter	Thomas	105,930	179
Coman	Lucian	109,977	-
Considine	Ronan	97,242	667
Cooper	Daniel	177,943	6,564
Cornett	Brittanee	83,634	120
Coupar	Kaare	138,689	232
Cousins	Diana	135,643	544
Crang	John	131,495	-
Creer	Daniel	126,912	-
Cress	Joseph	110,562	1,100
Crisp	Michael	124,594	-
Cropley	Shawn	101,955	-

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Crosby	Anthony	76,837	66
Cruikshank	Michael	92,881	573
Cullen	Robert	136,883	1,539
Cumiford	Andrew	130,770	730
Cunard	Andy	132,726	344
Currie	Candice	88,626	1,452
Cvitkovich	Michael	131,170	1,539
Dahl	Taras	117,664	-
Dalby	Richard	94,277	440
Dannhauer	Candice	75,240	-
Davie	Michele	83,619	447
Davies	Hugh	199,302	245
Day	Daniel	91,080	67
De Kergommeaux	Colin	162,435	-
DeDios	Justin	80,491	269
DeSilva	Clifford	89,081	4,797
Dhaliwal	Hardeep	169,552	459
Diack	Dustynn	87,256	-
Dickie	Sean	98,191	344
Diver	Bethany	81,289	-
Doepker	Lisa	88,593	1,017
Dolmans	Michael	76,920	249
Donoghue	Michael	250,303	155
Dosanjh	Tarinjit	83,941	1,493
Duckworth	Scott	155,039	-
Dufresne	Yanne	112,451	-
Duval	Cameron	77,639	200
Eastman	Dave	143,788	-
Eastman	Tyler	92,017	-
Eckardt	Joseph	76,652	-
Eddy	Wade	168,210	250
Eggli	Robert	91,697	489
Ellis	Wayne	88,122	267
Emri	Michael	145,464	2,039
Erskine	Darren	157,625	-
Eslami	Asiyeh	95,390	683
Evans	Alan	145,165	1,066
Evans	Colin	142,233	344
Evans	John	136,490	-
Eyjolfson	Kenneth	142,473	-

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Fasciglione	Vito	106,230	464
Fenton	Jarrold	84,442	366
Ferguson	Brandon	142,451	-
Fidow	Jamal	95,749	-
Finlay	Bradley	126,485	-
Flemig	Trevor	127,194	-
Fletcher	Ben	98,755	-
Fortems	Clinton	106,360	-
Francois	Marika	81,884	917
Franklin	Carson	83,814	-
Fraser	Cameron	102,317	210
Fraser	Mackyla	87,469	292
Freitas	Joao (Gabriel)	89,167	345
Freudenreich	Eric	125,863	4,234
Frew	Bryton	96,499	350
Fristak	Richard	118,629	2,154
Froehler	Michael	97,934	495
Fuller	Michael	84,167	951
Fung	Yip Kwong (Raymond)	130,872	765
Gahr	Matthew	142,363	344
Gain	Logan	122,455	-
Gallen	Adam	121,440	-
Gallipeau	Steve	136,564	-
Gammer	Lev	132,191	-
Gauthier	Joseph	99,824	395
Gibb	Mitchell	79,821	439
Gill	Amrit	75,228	-
Gill	Jeffrey	125,394	-
Gill	Kamaljit	75,788	303
Gillis	Zachary (Zak)	82,455	641
Glasser	Michael	124,967	-
Glover	Cameron	81,520	-
Goldyn	Matthew	90,070	234
Gomm	Michael	130,898	231
Goodwin	Russell	100,761	20
Gotziaman	Kathleen (Kate)	135,173	2,973
Goumans	Paul	77,001	1,361
Grandison	Laura	89,785	753
Grant	Darren	206,672	-
Gray	Emily	86,073	1,386

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

Name	Remuneration (\$)	Expenses (\$)
Grazier Matthew	100,154	1,890
Greber Caitlin (Kai)	88,715	-
Green Katie	80,518	655
Greene Christopher (Ryan)	127,796	955
Grennan Gary	127,761	-
Grewal Paramjit	258,198	3,237
Grewal Sukhmeet	157,623	2,983
Gunn Tanner	143,177	-
Gustafson Tracy	103,169	-
Hagan Terry	104,725	926
Hagar Terrill	143,489	3,076
Haist Eric	131,947	-
Hall Derek	138,905	-
Hanson Jacqueline	94,939	-
Hanson Rennie	160,490	2,039
Harnish Brandon	97,209	90
Harris Bryan	135,435	-
Harris Dawson	76,296	881
Harrison Gregory	126,319	200
Hausner Jesse	136,877	1,256
Hay Graham	88,495	150
Hebein Charlotte (Michelle)	95,447	509
Hebein Gary	76,853	320
Hecker Ryan	140,641	-
Henderson Derek	128,773	-
Herbst Christopher	157,306	-
Hicks Kevin	77,081	1,015
Hik Nicholas	88,085	309
Hillairet Nash	110,675	589
Hinkkuri Carissa	102,606	1,820
Ho Jimmy	181,165	584
Hobbs Booker	133,533	-
Hofer John	178,596	-
Hogg Brian	173,309	344
Hollen Linda	82,874	307
Holt Aaron	93,661	201
Honigman Tyler	144,579	300
Houck Jackson	107,916	-
Houghton Kimberley	87,742	1,211
Howie Sarah	144,416	6,331

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Hudson	Nancy	147,528	3,233
Hughes	Michael	80,928	311
Husband	Scott	81,125	709
Husband	Travis	116,887	-
Hutchison	Craig	128,397	-
Ipsen	Timothy	199,211	400
Irwin	Douglas	138,694	400
Isfeld	Carson	141,613	2,780
Iversen	Bernita	209,504	-
Jackson	Matthew	101,107	-
Jackson	Russell	81,998	307
Jai	Brandon	129,192	1,539
James	Maxwell	86,129	-
Jang	Sang Ho	83,131	320
Jansson	Michelle	200,751	4,595
Jaswal	Gurpreet	95,074	144
Jauncey	Amanda (Breann)	86,001	382
Jin	Angela	95,033	1,100
Job	Ryan	79,925	144
Johnston	Kelly	101,808	-
Jones	Audrey	131,226	1,348
Jordon	Carson	134,911	-
Jubenville	Marc	108,890	-
Jussila	Pauli	101,210	-
Kaczmarczyk	Ewa	145,820	3,749
Kaila	Manjit	129,564	231
Kainth	Mandeep	80,837	-
Keating	Jeremy	108,319	983
Kerr	Melanie	81,656	-
Kesting	Stephan	172,806	5,653
Khan	Shayne	102,360	-
Khosla	Ricky	99,486	195
Killam	Nathan	136,227	-
Kinch	Thomas	77,162	-
King	Katherine	79,363	250
Kirkpatrick	Donald	105,043	-
Klammer	Gordon	102,883	246
Klick	Raymond	80,194	290
Kloepper	Erik	128,017	955
Klukas	James	212,230	1,301

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

Name	Remuneration (\$)	Expenses (\$)
Kobus Scott	112,502	-
Kobzos Braydon	78,845	991
Koch Alexander	134,345	-
Kokotailo Aaron	160,501	-
Kolisnek Paula	133,372	148
Konrad Martin	167,856	1,077
Kooner Mandip	140,611	-
Kosmynka Chantel	95,267	1,851
Kostyshin Ryan	133,415	344
Krayem Alain	165,613	-
Kucharczyk Bartlomiej	131,493	-
Kwan Jacqueline	81,307	920
Labounty Darrin	99,643	-
Lacroix Danielle	143,703	4,129
Lageweg Sonja	76,558	-
Laing Kayla	92,551	271
Lamphier Madeleine	142,509	4,342
Lan Steven	255,579	701
Lappin Lyn	78,891	22
Le Wa Yen Emily	109,963	389
Leclair Jeffery	80,358	320
Leelman Thomas	82,642	90
Lemon Robert	150,987	-
Lenz Rita	111,687	-
Leung Chui Shan (Jessica)	145,200	1,033
Levy Greg	96,530	-
Lewin Jacob	145,882	2,724
Lewis Ben	143,528	752
Li Kevin	102,461	-
Litchfield Trevor	172,649	-
Liu Chang (Ada)	76,801	732
Loewen Damon	135,097	-
Low Robert	142,392	4,080
Lucas Daniel	124,235	-
Lucas William (Mike)	143,669	3,826
Luis Irene	113,067	1,100
Macdonald Mark	89,523	483
MacInnes Cole	133,254	-
MacLeod Michelle	84,916	-
Mageau Danielle	75,595	1,444

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Mageau	Dwayne	206,639	-
Marcellus	Andrew	140,427	-
Marfori	Christopher	87,765	367
Margetson	Shane	139,992	1,481
Mark	Aaron	81,794	-
Mark	Christopher	122,657	-
Marra	Anthony	126,553	-
Martin	Michael	87,018	-
Martin	Reid	149,909	459
Mason	David	140,776	-
Mattice	Kenneth	176,473	-
Mayhew	Doreann	231,551	1,251
McCabe	Ian	153,970	-
McCarthy	Patrick	153,995	-
McCrum	Carson	108,817	649
McDonald	Michael	99,913	90
McGarva	Jamie	151,222	-
McGill	Sean	329,390	3,736
McKave	Frederick	124,045	-
McKenzie	Aislinn	78,492	1,149
McKintuck	Guy	292,281	1,835
McLeod	Jason	146,203	344
McMillan	Daryl	141,044	-
McMillan	Jared	140,356	-
McMillan	Michael	140,652	-
McNabb	Kevin	129,198	377
McQuade	Kevin	96,147	-
McQuade	Scott	113,605	-
McQueen	Angus (Cole)	134,152	-
McRae-Moloney	Heather	84,306	575
Meerstra	Nicholas	135,311	-
Mercier	Steven	133,378	1,077
Meredith	Tod	92,483	735
Michaluk	Christopher	159,182	459
Miller	John	118,860	80
Miller	Michelle	88,410	1,685
Millward	Mark	164,789	-
Mitchner	Tanya	153,950	4,854
Moffat	Travis	89,482	307
Moffatt	Christine	98,927	532

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Molema	Michael	161,096	1,980
Montgomery	Tory	100,168	148
Mooney	Timothy	147,633	-
Morley	Scott	88,885	552
Morrell	Joel	104,725	926
Morse	Carolina	128,582	1,100
Morton	Ron	146,174	2,308
Mukerjee	Adam	81,419	-
Munden	Lauren	105,761	302
Munro	Douglas	82,986	-
Murray	Coleen	116,733	-
Naiker	Arvind	85,753	475
Napper	Stephen	140,292	2,677
Natoc	Lisette	157,172	1,087
Neil	Mark	96,301	1,721
Nenno	Christine	83,506	-
Newitt	Scott	110,929	1,095
Newman	Greg	97,036	584
Nickel	Clayton	153,833	459
Nijjer	Talvir	76,740	400
Nunemaker	Devin	142,224	-
Nybo	Clayton	108,698	324
O'Keeffe	Madison	88,505	-
Olson	Kelly	156,834	1,769
Ondzik	Michael	136,970	-
O'Neal	Hayden	84,030	579
O'Neill	William	143,601	1,342
Ostrovsky	Yvette	111,665	1,529
Pallot	Robert	110,061	419
Papish	Elijah (Dan)	78,494	90
Pappas	Geoffrey	169,055	1,580
Parhar	Harjit	75,397	-
Parmar	Harvinder	83,946	374
Pasco	Richard	75,159	1,488
Paul	Jeffrey	134,025	-
Paul	Jerris	89,287	1,096
Payer	Dakota	75,446	90
Payer	Ryan	146,923	-
Pederson	David	164,035	-
Pengelly	Brian	165,961	-

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Penman	Jordan	121,724	377
Penny	Robert	75,563	-
Peters	David	112,021	-
Peterson	Andrea	124,357	1,622
Pfeifer	Mark	172,600	1,084
Pitcairn	Sarah	86,420	1,243
Pitman	Robert	91,822	584
Podgorski	Monika	128,927	-
Poole	Michelle	122,958	795
Porter	Lisa	89,579	1,645
Prasad	Snead	109,635	-
Purcell	Grant	89,361	99
Purewal	Gurinder PS	120,732	3,826
Pushparaj	Thanusan	83,152	-
Quinn	Michael	135,030	387
Rackett	Sean	76,542	-
Rancourt	Danielle	112,627	3,748
Randhawa	Gurjeve	142,685	-
Rasode	Justin	78,651	-
Raven	Blake	85,808	-
Rawson	Russell	174,742	-
Redman	Kenneth	134,878	501
Reid	Steven (Trent)	229,508	1,508
Reny	Colleen	75,679	1,764
Reynolds	Luke	96,438	1,205
Ribic	Sasha	93,774	574
Rickards	Ryan	179,924	2,039
Rittinger	Keegan-Michael	125,755	-
Robertson	Bruce	104,538	349
Roberts-Taylor	Shannon	79,463	121
Robinson	Darren	147,596	795
Robinson	Jordan	87,922	1,437
Rock	Dwayne	106,943	357
Rogers	Blake	134,132	-
Rosner	Colby	76,441	267
Ruskowski	Michael	160,630	126
Russell	Blake	119,711	288
Sallis	Frank	87,804	440
Salmon	Leanne	162,094	484
Sanderman	Lance	93,579	320

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

Name	Remuneration (\$)	Expenses (\$)
Sandhu Harsimranjot	75,734	-
Sanghera Amerdeep (Bobby)	97,783	383
Sangret Marcy	354,765	1,540
Sansbury Michael (Clayton)	163,206	2,039
Santoso Patricia	83,533	1,171
Saunders Deborah	129,977	1,009
Savage Ryan	136,620	-
Sayers Steven	106,159	-
Schneider Rory	79,136	-
Schofield Tyson	147,080	8,209
Schootman Todd	89,412	200
Schroeder Tory	148,054	-
Scobie Michael	125,099	-
Scott Lyle	125,259	275
Sears David	141,720	-
Selig Todd	91,244	439
Selk Chadwick	136,454	-
Semler Joseph	132,416	-
Sesto Sasha	87,969	-
Seto Deborah	154,763	1,100
Sharma Arvind	196,377	-
Sharma Kevin	78,133	-
Shcherbyna Olga	134,333	2,486
Sheehy Shawn	135,993	745
Shergill Sumandeep	178,704	534
Shiyuk Todd	159,134	-
Shortridge Ryan	77,297	-
Sim Kenny	137,889	-
Sim Stephen	75,128	259
Simihag Julius	85,467	612
Simpson Shelley	78,163	808
Singh Harminder	80,440	67
Skands Chad	150,954	-
Smith Fletcher	108,871	669
Smith Ivan	121,184	329
Smith Jarrett	89,794	-
Smith Russell	191,917	-
Smith Samantha (Pillay)	248,357	1,446
Smith Shawn	234,177	-
Sochting David	114,165	2,542

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Sochting	Sara	76,667	149
Sohn	Brian	114,766	-
Soravito	Stephen	141,427	-
Springman	Shane	111,799	-
St. Claire	Gary (Dale)	141,213	4,978
Stanger	Daniel	86,771	-
Steel	Kathleen (Kate)	111,502	700
Stene	Judith	243,302	231
Stewart	Scott	84,777	583
Stiebel	Joshua	122,549	-
Stokes	Lynda	166,157	4,752
Storey	Kristy	141,443	344
Storie	Kent	86,476	200
Sullivan	Robert	135,332	1,160
Swardh	Ted	175,176	726
Taggart	Matthew	129,202	-
Takhar	Harveer	129,262	846
Talaber	Janet	78,105	26
Tan	Gordon	89,064	-
Tarumoto	Derek	88,965	726
Tattrie	Jason	156,014	2,112
Taylor	Chad	150,077	4,837
Taylor	Michelle	80,831	1,130
Taylor	Reid	142,791	-
Taylor	Richard	100,600	156
Terpsma	David	138,508	730
Thandi	Samdeep	99,109	148
Thicke	Heather	95,797	168
Thulin	Paula	93,449	791
Tian	Chunrong (Cathy)	120,077	395
Tomayao	Mervin	148,795	1,142
Tong	Yun (Nina)	88,268	239
Townrow	Evan	105,808	1,100
Towstyka	Michelle	137,812	772
Trenholme	Christopher	136,266	-
Trithardt	Kris	104,743	726
Tuerlings	Leslie	106,425	1,200
Turner	John	170,967	459
Turner	Josh	200,331	-
Turre	Ravi	146,037	-

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
	Utsunomiya Scott	80,037	-
	Uys Cornelis	121,377	-
	van Agteren Ayla	87,673	1,297
	van Dyk Donny	105,238	15,704
	VanEssen Jonathan	101,520	726
	Veale Christopher	89,482	368
	Vollweiter Justin	140,184	344
	Voloshin Daniel	77,644	-
	Voutilainen Ryan	130,037	288
	Vranckaert Tanner	79,934	-
	Vu Chau TM	108,919	2,274
	Vuilleumier Paul	88,861	603
	Walker Ryan	81,921	-
	Walker-Grazier Jenna	90,092	383
	Ward Nigel	150,543	1,316
	Ward Rachael	108,526	-
	Warner Colin	96,210	-
	Watson Adam WA	121,205	-
	Watson Robert	77,594	67
	Waugh Christopher	85,900	1,055
	Weltzin Brian	175,133	859
	Werner Brittany	105,157	-
	West Mandy	95,161	188
	White Tavish	144,189	955
	Whittome Richard	158,575	-
	Whyte Scott	87,918	672
	Wiebe Aaron	87,018	726
	Wiebe Eli	75,226	155
	Williamson Jamie	89,804	307
	Willing Daniel	136,104	752
	Wilson Eric	129,489	1,539
	Wilson Kelly	122,350	2,824
	Wilson Kevin	92,167	-
	Wilson Scott	83,026	90
	Windblad Jason	142,976	42
	Wolfe Randall (Randy)	84,694	-
	Wong Andy Koon Hang	133,735	-
	Wong Deanie	164,952	283
	Wong Jacqueline	80,690	-
	Wong Queenie	139,299	470

CITY OF DELTA
SCHEDULE OF REMUNERATION AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Name	Remuneration (\$)	Expenses (\$)
Wong	Randy	81,493	411
Wood	David	207,619	2,478
Wood	Jason	155,205	-
Wood	Stephen	104,339	-
Woodley	Bradley	84,905	617
Woznikoski	Joel	132,775	-
Wright	Hunter (Matteo)	135,193	-
Yee	Gary	75,738	-
Yee	Hon	155,029	1,021
Yeoh	Pheng (Victor)	99,870	1,890
Young	Darin	200,347	1,179
Zakrzewski	Darren	127,648	-
Zazubek	Janet	108,264	3,017
Zerbinos	Peter	89,368	2,406
Zimmerman	Vernon	100,997	449
Zorbakis	Carmel	109,951	-
REMUNERATION OVER \$75,000		68,988,327	433,914
REMUNERATION LESS THAN \$75,000		26,193,274	61,248
TOTAL REMUNERATION AND EXPENSES		95,181,601	495,162
EMPLOYER PORTION OF CPP AND EMPLOYMENT INSURANCE		4,998,693	
TOTAL (excluding Delta Police Board Members)		100,180,294	495,162

Financial information Regulations Schedule 1, section 6 (2)

CITY OF DELTA

SCHEDULE OF SEVERANCE AGREEMENTS

There was two (2) severance agreements made between the City of Delta and its non-unionized employees during the fiscal year ended December 31, 2023. These agreements represent four (4) months each of compensation.

Financial Information Regulation Schedule 1, subsection 6(7)

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
1049170 BC Ltd	30,000
1176122 B.C Ltd	170,000
341234 B.C. Ltd dba Microserve	46,335
99 Truck Parts& Industrial Equipment Ltd	86,647
A & A Testing Ltd	85,401
Absolute Industrial Mechanical Ltd	29,837
AC Botkin Trucking	131,072
Access Info Management of Canada, ULC	53,137
Acklands-Grainger Inc	33,460
Action Electric Ltd	25,952
ADT Security Services Canada, Inc.	34,349
Advance Testing Ltd.	25,487
Advantage Asset Tracking	63,644
AdvantageOne Technology Inc	45,592
AE Concrete Products Inc	178,158
AECOM Canada Ltd.	102,995
AES Engineering Ltd	35,262
Ainsworth Inc	52,128
Alexander Holburn Beaudin & Lang LLP	75,877
All Roads Construction Ltd	1,522,330
Alpha Aviation Inc	701,647
Amazon	219,018
Ansan Industries Ltd	31,146
Aon Reed Stenhouse Inc	2,050,723
Aplin & Martin Consultants Ltd.	726,875
Apple Canada Inc	93,884
Arcadis Canada Inc	67,290
Arete Safety & Protection Inc	36,013
Arsalan Construction Ltd	4,130,755
Associated Fire Safety Equipment	238,251
Astro Turf West Distributors Ltd,	1,015,671
Astrographic Industries Ltd	32,405
Atco Structures & Logistics Ltd	43,208
AthElite Sports Academy Inc	35,889
Atlas Power Sweeping Ltd.	45,591
ATS Traffic Ltd	63,329
Aulona Painting & Restoration Ltd	27,240
Austin Metal Fabricators LP	30,427
A-Wes Enterprises	109,403
BA Blacktop Ltd.	1,605,311

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Barnes Wheaton	107,379
BC Comfort Air Conditioning Ltd	235,305
BC Employer Health Tax	2,660,169
BC Hydro	71,599
BC Hydro & Power Authority	3,601,557
BC Online	69,823
BC Pension Corporation	13,593,267
BC Plant Health Care Inc	875,044
BCD Holdings Ltd.	30,061
BCI Consulting Inc	34,356
Beaver Electrical Machinery Ltd	61,557
Bel Contracting	588,800
Bell Canada	57,912
Bell Mobility Inc	113,265
Best Buy	25,139
BioMaxx Wastewater Solutions Inc.	44,100
Black Press Group Ltd.	123,616
Blackrete Paving Ltd	49,172
Blocktivity Inc	47,250
Blue Heron Courier Inc.	29,735
Blue Pine Enterprises Ltd	60,075
Boileau Electric & Pole Line Ltd	406,550
Boys & Girls Clubs of South Coast BC	113,000
Brandt Tractor Ltd	315,335
Brett Young Seeds Ltd	29,930
British Columbia Institute of Technology	110,777
Brogan Fire & Safety	26,169
Bryan Zellweger Ltd	117,038
Cam Clark Ford	27,327
Canada Chairlines Ltd.	104,933
Canada Post Corporation	132,894
Canadian Tire	25,173
Cannepp Boiler Room Technologies Ltd	91,378
Canon Canada Inc	121,118
Canteen of Canada Ltd	25,744
CDW Canada Corp	298,294
Cedar Crest Lands (BC) Ltd.	1,175,800
Cedar Rim Nursery	49,521
Cel-Com Systems Ltd	96,624
CentralSquare Canada Software Inc	196,202

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Century Group Lands Corporation	288,013
Channay Lloyd	30,000
ChargeFWD Ltd	31,185
Cimco Refrigeration	454,825
Cintas	62,654
Citiwest Consulting Ltd	279,783
City Hoe Services Ltd	189,940
City of Surrey	349,149
City of Vancouver	115,753
Civic Legal LLP	30,820
Claymore Clothes Ltd	50,081
Cleartech Industries Inc	140,145
Clearway Construction Inc	1,777,781
Cobing Building Solutions	418,145
Cobra Electric Services Ltd	39,980
Commercial Lighting Products Ltd	53,942
Community Fire Prevention Ltd.	47,133
Concord Excavating & Contracting Ltd.	201,256
Coquitlam Ridge Constructors Ltd	848,236
Costco	29,169
Creative Transportation Solutions	33,115
Crown Contracting Ltd	1,263,041
Crucial Learning	34,526
Cullen Diesel Power Ltd	114,966
Cullen Western Star	380,598
CWPC Property Consultants Ltd.	37,590
Dams Ford Lincoln Sales Ltd	33,192
DB Perks & Associates Ltd	59,268
Dell Canada Inc	494,076
Delta Chamber of Commerce	166,456
Delta Firefighters Assoc Loc 1763	210,000
Delta School District 37	163,988
Delta School District Maintenance Dept	92,102
Deltassist Family & Community	179,000
Diamond Head Tree Care Ltd	41,639
Dinesen Nurseries Ltd.	94,721
DLA Piper (Canada) LLP	90,461
DMD & Associates Ltd	40,397
Dominion Janitors Supply Ltd	28,151
Double R Rentals Ltd	80,692

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Dougness Holdings Ltd	63,472
Dr Mark Davies	42,669
Drake Excavating (2016) Ltd	489,100
DS Tactical	280,447
Ducks Unlimited Canada	64,400
Duka Environmental Services Ltd	39,078
Dunbar Lumber Supply	85,979
Dynamic Specialty Vehicles Ltd	200,904
EastLink	69,360
EBB Environmental Consulting Inc.	160,617
Eco Health Industries Ltd	26,922
ECOMM, Emergency Communication for BC	3,675,002
Electrogas Monitors Ltd	25,603
Elpol Electrical Services BC Inc	57,342
Emco Corporation	469,615
Empire Signworks Inc	89,494
Englobe Corp	68,944
Ensign Pacific Lease Ltd.	315,906
Envyrozone Inc	28,202
ESRI Canada Ltd.	128,517
Eurovia British Columbia Inc	731,278
Evardo General Contracting Inc	28,140
Evolution AV Ltd	51,551
Extreme Turf Inc	33,700
Falcon Equipment Ltd	815,435
Fasken Martineau Dumoulin LLP	40,398
Fastback Moving & Rubbish Removal	33,833
FaulknerBrowns Architecture Inc	284,539
Federation of Canadian Municipalities	25,794
First Truck Centre Vancouver	28,076
Fitness Town Commercial BC Inc	219,476
Fleet Services Installation Inc.	39,879
Flocor Inc.	684,395
Fortis BC - Natural Gas	542,598
Fortis BC Energy Inc.	64,345
Fountain Tire Ltd	142,041
Fraser Valley Equipment Ltd	27,574
Fraser Valley Refrigeration Ltd	509,301
Fraser Valley Regional Library	4,214,807
Fred SurrIDGE Ltd	1,044,619

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Frontline Outfitters Ltd	144,541
GE Intelligent Platforms Canada	31,831
GeoAdvice Engineering Inc	130,558
Germain Denoncourt	29,240
GFL Environmental Inc	1,582,969
Ginqo Consulting Ltd	75,807
GLE Green Landscape Experts Ltd	39,724
Go Dodge Surrey	31,079
Golden Globe Construction Ltd	363,049
Goodyear Canada Inc	92,904
GPM Civil Contracting inc	43,045
Grand & Toy	194,331
Greater Vancouver Regional District	9,888,854
Greater Vancouver Sewerage and Drainage District	263,211
Greater Vancouver Water District	21,658,299
Gregg Distributors (BC) Ltd	71,751
GRP Construction Ltd	91,624
GS Bhullar Trucking	63,504
GST Mastercard	88,793
Guild Yule LLP	53,732
Guild Yule LLP "In Trust"	53,250
HealthIM Incorporated	28,589
Heidelberg Materials Canada Ltd	587,344
Hexcel Construction Ltd	1,964,024
Hilson Construction Ltd	51,791
Horizon Landscape Contractors	47,250
HSL Automation Ltd	38,634
Hunter Litigation Chambers Law Corp	109,108
Hybrid Audio Visual Inc	65,541
Hyland Software Canada ULC	38,653
IBM Canada Ltd	147,132
Ichiban Fine Cleaning	107,079
Iconix Waterworks LP	153,792
Ideal Door Ltd	99,484
IDRS	99,195
Impact Office Furnishings Ltd.	90,933
Infinite Road Marking Ltd.	235,775
Inland Kenworth	46,809
Insurance Corporation of British Columbia	727,091
Interprovincial Traffic Services Ltd	178,675

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Iridia Medical Inc.	30,840
ISL Engineering and Land Services	59,038
Island Key Computer Ltd.	177,495
J Bayer Trucking Ltd	151,247
J8 Plumbing & Heating Inc	27,668
Jack Cewe Construction Ltd	696,047
Joint Force Tactical Ltd	101,952
Jonathan Morgan & Company	30,405
JRG Benefits Inc	50,050
Justice Institute of BC	263,718
K9 Community Clean Limited	28,699
Kaleidoscope Training & Consulting Inc	28,613
Kambo Energy Group Inc	29,576
Kendrick Equipment (2003) Ltd	91,778
Key Innovations	33,199
Keystone Electric Ltd.	63,545
Key-West Asphalt (333) Ltd	2,473,467
KinVillage Association	164,040
Kitt Equipment	26,768
Klondike Infrastructure Ltd	1,443,142
KONE Inc	43,131
Kronos Canadian Systems Inc	30,917
KS Trucking	114,865
KW Lock & Safe	115,821
LA Contracting Ltd	351,085
Ladner Harbour Authority	37,460
Ladner Harbour Machine Shop 2020 Ltd	130,717
Ladner Lawn Bowling Club	260,400
Lafarge Canada Inc.	914,188
Landtec Ground Experts	91,209
Lanesafe Traffic Control Ltd	1,320,857
Langley Concrete & Tile Ltd	1,105,877
Leading Edge (Ireland) Ltd	50,820
Lebcan Developments Inc	64,244
LED Roadway Lighting Ltd	205,222
Lehigh Materials	64,404
Len Botkin Trucking	608,765
Level Up Planning Collaborative Inc	30,182
Liberty Contract Management Inc	44,037
Licker Geospatial Consulting Ltd	56,697

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Lidstone & Company	132,662
Lifesaving Society	89,376
Lite Access Technologies (Canada) Inc	37,719
LIV North Inc	56,980
LMP Publication LP	155,411
Loginradius Inc	138,544
Long View Systems Corporation	265,185
Lordco Parts Ltd	103,348
M D Charlton Co Ltd	90,966
Mack Kirk Roofing & Sheet Metal Ltd	86,625
Mackin Architects Ltd	95,808
MA-EngTech Construction Inc	120,585
Mainland Construction Materials ULC	48,173
Mainland Ford	585,842
Mainroad Maintenance Products Ltd.	557,328
Maple Leaf Disposal Ltd	48,238
Marine Roofing (1996) Ltd.	106,359
Mar-Tech Underground Services Ltd	685,058
McElhanney Ltd	41,512
McRae's Environmental Services Ltd	1,364,922
Meadowlands Horticultural Inc	64,624
Medtech	43,834
MedTeq Solutions CA Ltd	27,641
Mega-Tech	144,408
Merletti Construction (1999) Ltd	84,341
Method Innovations Partners Inc	3,459,921
Metro Motors Ltd	204,218
Min of Fin - Min of Forests, Lands	25,013
Minister of Finance	42,674
MJL Engineering Ltd	173,874
MKL Homes Ltd.	36,253
Modus Planning Design & Engagment Inc	36,764
Moneris	329,245
Morrison Hershfield Limited	520,474
MSS Ltd	42,394
Mulholland Parker Land Economists Ltd	34,151
National Graphic Solutions (2016) Inc	81,831
NCS Fluid Handling Systems Inc	103,738
Neufeld Professional Services Inc	82,871
Nordstar Construction Ltd	248,388

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
North by Northwest Ventures Inc.	33,883
Norton Rose Fulbright Canada LLP "in trust"	924,000
Nottingham Farms Ltd	50,256
Nutech Facility Services Ltd.	42,427
Nutrien Ag Solutions (Canada) Inc	49,133
NY Construction Management Ltd	118,843
O4 Architecture Ltd	167,605
Oakcreek Golf & Turf Inc	230,504
ONETeam Sports Group Inc.	53,454
Open Spatial Americas Incorporated	27,355
Options Community Services	104,472
Oracle Canada ULC	242,880
P Sekhon Trucking	86,562
Pacific All-Temp Refrigeration	154,886
Pacific Blue Cross	4,341,876
Pacific Coast Fire Equipment (1976) Ltd	44,976
Pacific Cutting & Coring Ltd.	233,980
Pacific Flow Control Ltd	79,112
Pacific Surrey Construction Ltd	48,050
Par Bhullar Trucking Ltd	25,373
Parkworks Solutions Corp	211,917
PerfectMind Inc	77,613
Peter German & Associates Inc	38,411
Peterbilt Pacific Inc	28,629
Peterson Stark Scott "In Trust"	44,881
Petro-Canada Lubricants Inc.	58,582
Petro-Canada Superpass,a Suncor Business	386,615
Phoenix Drug & Alcohol Recovery &	103,526
Phoenix Enterprises Ltd	40,724
Phoenix Truck & Crane Ltd	42,080
Pinton Forrest & Madden Group Inc.	64,294
Pit Stop Portable Toilet Services Ltd.	28,003
PJB Mechanical	118,954
PML Professional Mechanical Ltd	245,647
Postage By Phone	120,750
Powerland Computer Ltd	147,105
PPG Architectural Coatings Canada, Inc	44,722
Prairie Coast Equipment	40,223
PricewaterhouseCoopers LLP	69,272
Primecorp Police Records Information	407,988

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Product Dist Centre	38,649
Profire Emergency Equipment Inc	164,160
Progressive Messenger Ltd	40,475
Pro-Line Fence Ltd.	47,822
PSE Equipment Ltd.	91,689
Public Safety Inc	52,112
PW Trenchless Construction Inc	101,022
R. Hamilton Excavating Ltd	28,491
Ram Engineering Ltd	35,342
Rampart International Corp	93,726
Reach Child and Youth Development Soc.	62,274
Receiver General Canada	1,610,669
Remple Disposal Ltd	7,015,496
RF Binnie & Associates Ltd.	439,388
Richco Contracting Ltd	605,826
Rimkus Consulting Group Canada Inc	142,603
RM Ellis Trucking	120,677
Roadway Towing Ltd	124,361
Rocksolid Landsculpting Corp	116,067
Rogers Communications Inc.	26,203
Rogers Wireless	34,918
Rollins Machinery Ltd	53,835
Roper Greyell LLP	83,634
Rose Security Service Inc	38,913
Sabre Industrial Supplies Ltd	52,284
Safesidewalks Canada Inc	100,239
Sandbag Store Llc	70,371
Sarah Gallop Design Inc.	30,000
Sartori Environmental Inc	35,660
Sasco Contractors Ltd	70,354
Schoolhouse Products Inc	25,659
Scooby's Dog Waste Removal Services Ltd	32,226
SD Accessible Bus	36,413
Seal Tec Industries Ltd.	51,707
Sedgwick Strategies Inc	29,925
Seismic 2000 Construction Ltd.	915,907
Select Steel Ltd.	75,003
Services Flo Inc	239,367
Shea-Tech Systems Ltd	54,406
Shell Energy North America (Canada) Inc	918,048

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
Sherrell Trucking Co Ltd	120,771
Signia Construction Ltd	222,829
Skye Consulting (B.C) Ltd	30,371
Slinder Balaggan	50,873
Smiths Detection Montreal Inc	38,010
Snap-On Tools	29,999
Softchoice LP	126,973
Sources Archaeological & Heritage Rsch	523,121
Specimen Trees	43,101
Spire Construction Inc	236,463
Stantec Consulting Ltd	106,942
Still Creek Press Ltd.	42,084
Strait Express	27,323
Sudden Fun Recreation Equipment Ltd.	32,240
Suncor Energy Products Partnership	1,930,584
Sunshine Hills Veterinary Clinic	35,737
Super Save Disposal	44,052
Super Save Hydro Vac Inc	93,933
Superior City Contracting Services Ltd	235,652
Support Soho Inc	74,480
Sure Ladner Copy Centre	30,801
Suttle Recreation Inc	133,370
Swiftronics Inc	44,892
Swish Maintenance Ltd	39,672
Tacel Ltd.	40,212
TCVS Enterprises Co. Ltd	59,454
Technical Safety BC	36,113
Teel Technologies Canada	43,706
Telus	185,056
Telus Communication Inc	96,674
Telus Health Care Centres Inc	55,079
Telus Mobility	272,912
Tenaquip Ltd.	40,780
Terminix Canada	27,897
Terrane Engineering Group Ltd	27,255
Terrasol Environment Inc	170,092
The Canada Life Assurance Company	914,257
The Clear Umbrella Inc	35,700
The Cygnus Design Group Inc	40,740
The Delta Farmland and Wildlife Trust	50,000

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
The Home Depot	48,506
The Range Indoor Shooting Inc	31,521
Thomco Supply Ltd	43,709
Thunderbird Plastics Ltd.	41,454
Thurber Engineering Ltd	132,785
Trans Power Construction (1999) Ltd	25,667
Transcan Leasing Corp	225,127
Transwest Roofing Ltd	55,914
Triple Three Trading Ltd	35,892
Triumph Traffic Industries Inc.	747,042
Tsawwassen Animal Hospital	58,767
Tsawwassen Business Improvement Society	162,303
Uline Canada Corporation	107,968
United Rentals of Canada, Inc.	125,061
Upanup Studios Inc	67,182
Urban Impact Recycling Ltd.	29,111
Urban Systems Ltd	106,661
Valencia IIP Advisors Ltd	34,650
Vancouver Axle & Frame Ltd.	92,265
Victor Ibarra	30,344
Vimar Equipment Ltd	131,243
VirTra, Inc.	26,000
Waste Management	44,884
Watson & Associates Economists Ltd	32,166
Watson & Barnard	39,338
Weber Supply Company Inc.	139,634
Wedler Engineering	152,153
West Coast Fitness Fixations Inc.	75,764
West Coast Machinery Inc	28,538
Western Integrated Electrical	199,220
Westmar Advisors Inc	54,804
Westminster Toyota	48,814
Westport Construction Group Inc.	804,061
Westvac Industrial Ltd.	137,824
WhiteStar Property Services Ltd	71,581
Willow Spring Construction (BC) Ltd	322,713
Wishbone Industries Ltd.	48,634
Wolseley Canada Inc	172,849
Wood Projects Ltd	620,154
Wood Wyant Inc	299,048

CITY OF DELTA
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023

Supplier	(\$)
WorksafeBC	3,221,410
Wright Canada Holdings Ltd	219,445
Wurth Canada Ltd	66,596
X10 Enterprises Inc. dba X10 Networks	45,453
X10 Technologies Inc	647,703
Xylem Canada LP	245,063
Yard-At-A-Time Concrete (1988) Ltd	239,574
Young Anderson Barristers & Solicitors	328,403
Zeemac Vehicle Lease Ltd	294,086
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Payments to Supplier for Goods and Services greater than \$25,000	167,747,284
Payments to Supplier for Goods and Services less than \$25,000	7,576,246
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Total payments to Suppliers for Goods and Services	175,323,530

Financial information Regulations Schedule 1, section 7 (1)

CITY OF DELTA
SCHEDULE OF GRANT PAYMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Recipient		(\$)
1049170 BC Ltd	Heritage Grant	30,000
Alpha Aviation Inc.	Air Show Grant	100,000
Anne Marie Semke	Heritage Grant	15,339
Boys & Girls Clubs of South Coast BC	Fee for Service	113,000
British Columbia Institute of Technology	Property taxes in lieu exemption	92,000
Canadian Lifeboat Institution	Grant	20,000
Channay Lloyd	Heritage Grant	30,000
Community Grants	Community Association Grants	63,448
Daniela Filby/New Hope Church	Nick's Nook Food Bank	9,334
Delta Chamber of Commerce	Fee for Service	166,000
Delta Firefighters Charitable Society	Golf Tournament Grant	7,500
Delta Hospital + Community Health Fdn.	Healthcare Camp	15,500
Delta Police Pipe Band	Tattoo	15,000
Delta School District 37	Crossing Guard Program	111,348
Delta School District 37	Youth Grant	14,479
Deltassist Family & Community	Fee for Service	179,000
ElderCollege Delta Society	Elder College	7,500
Heron Hospice Society of Delta	Golf Tournament Grant	10,000
Hub Cycling	Learn to Ride Grant	9,450
KidSport Delta	Kidsport Gala	5,000
Kinsmen Club of Ladner and Tsawwassen	Fee for Service	1,500
KinVillage Association	Fee for Service	164,040
Ladner Business Association	Initiative Funding	14,324
Ladner Lawn Bowling Club	Synthetic Turf	260,400
Ladner Pioneer May Days	May Days	4,000
Ladner Village Market	Ladner Village Market	10,000
ND Business Association	Initiative Funding	15,000
North Delta Lions Club	Festival Grant	3,500
Phoenix Drug & Alcohol Recovery &	Fee for Service	89,263
Reach Child and Youth Development Soc.	Fee for Service	62,274
Royal Canadian Legion #289	Property taxes in lieu exemption	9,000
Royal Canadian Legion Delta #61	Heritage Grant	22,001
Sarah Gallop Design Inc.	Heritage Grant	30,000
South Delta Food Bank	Community Association Grants	500
The Delta Farmland and Wildlife Trust	Delta Farmland grant	50,000
Tsawwassen Business Improvement Society	Gold Sponsorship AGM	1,000
Tsawwassen Business Improvement Society	Initiative Funding	15,000
Tsawwassen Sun Festival Society	Sunfest Grant	4,000
Volunteer Cancer Drivers Society	Initiative Funding	5,000
Total Grant Payments		1,774,699