

CITY OF DELTA

STATEMENT OF FINANCIAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

(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 9, 2025



Delta City Council
June 23, 2025

Management Report

To the Members of Council and Residents of the City of Delta,

I am pleased to present the Consolidated Financial Statements for the City of Delta for the fiscal year ended December 31, 2024. These statements have been prepared in accordance with Canadian public sector accounting standards (PSAS) using standards established by the Canadian Public Sector Accounting Standards Board (PSAB) and reflect the City's ongoing commitment to transparency, accountability, and sound financial stewardship.

Management assumes full responsibility for the integrity and objectivity of the information presented in these financial statements, including the accompanying notes and schedules. We have designed and maintained a robust system of internal controls to ensure the reliability of financial reporting, safeguard municipal assets, and facilitate effective financial management. These measures provide reasonable assurance that transactions are appropriately authorized, assets are protected, and financial records are accurate.

City Council provides oversight, ensuring that management upholds its responsibility for financial reporting and governance. Their strategic guidance reinforces the City's commitment to fiscal prudence, long-term sustainability, and the responsible use of public funds.

The independent auditors, PricewaterhouseCoopers LLP, have conducted a thorough examination of the City's financial statements in accordance with Canadian auditing standards. Their accompanying Independent Auditor's Report outlines their audit scope, findings, and opinion on the financial statements. The auditors have been granted full and unrestricted access to financial management to facilitate a comprehensive and objective review.

The City of Delta takes great pride in its strong financial position, prudent fiscal management, and commitment to service excellence. These financial statements reflect our dedication to responsible governance and our efforts to maintain a resilient and thriving community. As we pursue recognition for our financial reporting excellence, we remain steadfast in our mission to serve our residents with transparency and integrity.

Respectfully submitted,



Navin Chand, CPA, CMA
General Manager, Finance





Independent auditor's report

To the Mayor and Council of City of Delta

Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of City of Delta and its subsidiary (together, the City) as at December 31, 2024 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, 2024;
- 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.

PricewaterhouseCoopers LLP

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



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

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

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

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

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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the City as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes 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 5, 2025

Consolidated Statement of Financial Position

As at December 31, 2024 with comparative figures for 2023

As at December 31

2024

2023

Financial Assets

Cash and cash equivalents (note 2)	\$ 137,264,376	\$ 172,439,168
Restricted cash (note 3)	43,872,017	37,781,835
Accounts receivable (note 4)	38,629,382	30,635,371
Portfolio investments (note 5)	186,969,126	138,715,598
	<u>406,734,901</u>	<u>379,571,972</u>

Liabilities

Accounts payable (note 6)	29,333,080	29,547,531
Other liabilities (note 7)	17,309,181	16,032,105
Accrued employee future benefits (note 8)	9,495,100	9,769,700
Deferred revenues (note 9)	32,307,351	24,134,717
Restricted revenues (note 10)	51,846,311	47,397,110
Refundable performance deposits (note 11)	43,872,017	37,781,835
	<u>184,163,040</u>	<u>164,662,998</u>

Net Financial Assets

222,571,861

214,908,974

Non Financial Assets

Tangible capital assets (note 14)	1,041,321,118	1,012,806,991
Inventories	1,011,744	1,028,710
Prepays	1,514,545	1,300,392
Other assets (note 12)	1,607,397	1,326,507

Accumulated Surplus (note 15)

\$ 1,268,026,665 \$ 1,231,371,574

Commitments and contingencies (note 16)



Navin Chand, General Manager, Finance

Delta

Consolidated Statement of Operations

Year ended December 31, 2024 with comparative figures for 2023

For the years ended December 31

2024 Budget

2024

2023

Revenues

Taxation and grants in lieu (note 13)	\$ 197,252,500	\$ 198,399,420	\$ 182,971,054
Government transfers (schedule 1 and note 20)	9,972,000	6,249,999	20,939,754
Sale of services (schedule 2)	89,560,500	92,928,351	84,845,399
Licenses, permits, fees and penalties (schedule 3)	9,547,500	11,911,770	11,194,021
Contributions (schedule 4)	1,970,500	6,293,043	6,466,379
Investment income	11,373,500	16,449,681	14,692,087
Development cost charges (note 10)	8,145,500	1,428,500	1,110,500
Landfill royalties	3,730,000	4,951,465	4,443,283
Contributed tangible capital assets (note 14)	3,291,000	5,086,000	4,438,593
Other (schedule 5)	5,496,000	3,354,611	8,222,309
Gain on disposal of tangible capital assets	-	3,172,546	-
	340,339,000	350,225,386	339,323,379

Expenses

General government	46,155,500	39,811,338	32,365,393
Library services	4,492,000	4,491,599	4,214,807
Fire services	42,226,500	43,250,582	41,353,317
Police services	58,361,500	59,439,210	55,476,806
Other protective services	3,772,500	3,784,529	3,547,392
Water services	33,660,000	30,812,808	30,773,389
Sewer services	20,245,000	20,029,886	19,402,699
Engineering	13,655,000	13,673,906	13,144,631
Drainage	9,477,000	9,756,341	8,707,012
Road and traffic safety	22,328,500	22,692,712	21,347,626
Environmental health	1,254,500	1,110,189	876,061
Solid waste	9,607,000	8,741,652	8,177,592
Community planning and development	9,211,500	8,143,054	7,600,775
Parks, recreation and culture	45,145,500	47,832,489	42,745,888
Loss on disposal of tangible capital assets	-	-	828,240
	319,592,000	313,570,295	290,561,628

Annual Surplus	20,747,000	36,655,091	48,761,751
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Accumulated Surplus, beginning of year	1,231,371,574	1,231,371,574	1,182,609,823
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Accumulated Surplus, end of year	\$ 1,252,118,574	\$ 1,268,026,665	\$ 1,231,371,574
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Delta

Consolidated Statement of Net Financial Assets

Year ended December 31, 2024 with comparative figures for 2023

For the years ended December 31	2024 Budget	2024	2023
Annual Surplus	\$ 20,747,000	\$ 36,655,091	\$ 48,761,751
Amortization of tangible capital assets (note 14)	29,000,000	32,072,374	30,319,288
Acquisition of contributed tangible capital assets (note 14)	(3,291,000)	(5,086,000)	(4,438,593)
Acquisition of tangible capital assets	(147,641,500)	(56,931,301)	(48,568,928)
(Gain) loss on disposal of tangible capital assets	-	(3,172,546)	828,240
Proceeds from disposal of tangible capital assets	-	4,603,346	550,321
Changes in inventories	-	16,965	10,467
Changes in prepaid	-	(214,152)	(25,460)
Changes in other assets	-	(280,890)	(69,601)
Increase (Decrease) in Net Financial Assets	(101,185,500)	7,662,887	27,367,485
Net Financial Assets, beginning of year	214,908,974	214,908,974	187,541,489
Net Financial Assets, end of year	\$ 113,723,474	\$ 222,571,861	\$ 214,908,974

Consolidated Statement of Cashflows

Year ended December 31, 2024 with comparative figures for 2023

For the years ended December 31	2024	2023
Cash provided by (used in):		
Operating Transactions		
Annual Surplus	\$ 36,655,091	\$ 48,761,751
Non-cash charges to operations		
Amortization of tangible capital assets (note 14)	32,072,374	30,319,288
Contribution of tangible capital assets (note 14)	(5,086,000)	(4,438,593)
(Gain) loss on disposal of tangible capital assets	(3,172,546)	828,240
	23,813,828	26,708,935
Changes in non-cash working capital		
Accounts receivable	(7,994,010)	116,100
Accounts payable	(214,451)	1,064,670
Other liabilities	1,277,076	(55,581)
Accrued employee future benefits	(274,600)	195,900
Prepays, inventories and other assets	(478,077)	(84,594)
Restricted revenues		(1,840,725)
Restricted cash and cash equivalents	(6,090,182)	(3,518,114)
Refundable performance deposits	6,090,182	3,518,114
Deferred development cost charges used	(1,428,500)	(1,110,500)
Deferred revenues	8,172,633	2,896,739
	(939,929)	1,182,009
Net change in cash from operating transactions	59,528,990	76,652,695
Capital Transactions		
Acquisition of tangible capital assets	(56,931,301)	(48,568,928)
Proceeds from disposal of tangible capital assets	4,603,346	550,321
Cash used in capital transactions	(52,327,955)	(48,018,607)
Investing Transactions		
Proceeds from sale of portfolio investments	78,052,328	199,474,324
Purchase of portfolio investments	(126,305,856)	(119,171,945)
Cash provided (used) in investing transactions	(48,253,528)	80,302,379
Financing Transactions		
Deferred development cost charges interest earned	2,421,801	2,041,024
Deferred development cost charges collected	3,455,900	1,828,275
Cash provided by financing transactions	5,877,701	3,869,299
Increase (Decrease) in Cash and Cash Equivalents	(35,174,792)	112,805,766
Cash and Cash Equivalents, beginning of year	172,439,168	59,633,402
Cash and Cash Equivalents, end of year	\$ 137,264,376	\$ 172,439,168



Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

1. Significant Accounting Policies

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

a) Basis of Consolidation

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

b) Basis of Accounting

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

c) Government Transfers

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

d) Cash and Cash Equivalents

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

e) Portfolio Investments

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

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

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

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

f) Accounts Receivable

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

g) Development Cost Charges

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

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 (TCA)

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
Leasehold Improvements	10 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.

Property tax billings are prepared by the City based on assessment rolls issued by the British Columbia Assessment Authority ("BCAA"). Tax rates are established annually by City Council, incorporating amounts to be raised for local services and amounts the City is required to collect on behalf of other governments and other entities. Taxation revenue is recorded at the time tax billings are issued. Amounts collected on behalf of the Province of British Columbia and other taxing authorities are recorded in the City's consolidated financial statements on a net basis. The City is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied

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

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

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

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

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, 2024.

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 2024 - 2028 Financial Plan Bylaw No. 8357, 2023 adopted December 11, 2023. 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)

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.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

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 - Interest rate risk is the risk on investment income, as fluctuations in market rates may impact the returns of interest-bearing financial instruments.

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, 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) Reclassification of Prepaid Tax and Utility Installments

In the current year, prepaid tax installments previously reported under Other Liabilities have been reclassified to Deferred Revenue to better reflect their nature in accordance with Public Sector Accounting Standard PS 3400 – Revenue. The comparative figures for the prior year have been adjusted to reflect this reclassification. There is no impact on the annual surplus or accumulated surplus as a result of this change.

v) New Accounting Standards

Effective January 1, 2024, the City adopted PS 3400 - Revenue, PSG-8 - Purchased Intangibles and PS 3160 - Public private partnerships. The adoption of these standards did not have a material impact to the City's financial statements.

2. Cash and Cash Equivalents

Credit Union business accounts (effective interest rate 3.78% to 5.53%)
High interest savings accounts (effective interest rate 3.80% to 5.70%)
Chartered banks and credit union term deposits
US dollar account

	<u>2024</u>		<u>2023</u>
	\$ 58,855,896	\$	80,967,005
	77,154,659		33,349,674
	-		56,646,648
	1,253,821		1,475,841
	<u>\$ 137,264,376</u>	<u>\$</u>	<u>172,439,168</u>

The accounts are interest bearing and prior year term deposits matured within 90 days of purchase.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

3. Restricted Cash

High interest savings accounts (effective interest rate 3.80% to 5.70%)

<u>2024</u>	<u>2023</u>
\$ 43,872,017	\$ 37,781,835

Restricted cash comprises of chartered bank high interest savings accounts and is held in accordance with third party development and other agreements. The cash is not available for general use.

4. Accounts Receivable

Taxes
Utilities
Local improvements (interest bearing prime + 1%; repayment term - 15 years)
Trade

Less: allowance for doubtful accounts

<u>2024</u>	<u>2023</u>
\$ 8,789,497	\$ 5,796,523
9,651,476	8,056,763
172,119	193,207
20,871,123	17,152,479
39,484,215	31,198,972
(854,833)	(563,601)
\$ 38,629,382	\$ 30,635,371

5. Portfolio Investments

Portfolio investments as at December 31 comprise:

Chartered banks bonds (effective interest rate 1.53% to 6.09%, maturing 2025 to 2029)
Provincial government bonds (effective interest rate 2.15% to 4.54%, maturing 2025 to 2032)
Credit unions term deposits (effective interest rate 3.93% to 5.75%, maturing 2025 to 2026)

<u>2024</u>	<u>2023</u>
\$ 161,904,573	\$ 113,785,764
11,379,921	11,596,330
13,684,632	13,333,504
\$ 186,969,126	\$ 138,715,598

Portfolio investments include the above investments maturing more than 90 days after purchase. The effective interest rates range from 1.53% to 6.09% (2023 - 1.26% to 6.21%). In 2024, the average rate of return was 4.9% (2023 - 4.5%). The maturity dates of the investments range from January 2025 to December 2032.

6. Accounts Payable

Trade
Holdback
Other government

<u>2024</u>	<u>2023</u>
\$ 22,689,232	\$ 24,072,761
2,125,694	1,689,360
4,518,154	3,785,410
\$ 29,333,080	\$ 29,547,531

7. Other Liabilities

Wages and benefits
Accrued benefits
Legal liabilities
Other
Asset Retirement Obligation
Due (from) to cemeteries

<u>2024</u>	<u>2023</u>
\$ 4,023,737	\$ 2,380,809
9,176,386	9,708,676
602,000	602,000
480,860	409,164
3,027,921	2,933,179
(1,723)	(1,723)
\$ 17,309,181	\$ 16,032,105

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

8. Employee Benefit Plans

	<u>2024</u>	<u>2023</u>
Accrued benefit liability, beginning of year	\$ 9,769,700	\$ 9,573,800
Service cost	987,600	945,100
Interest cost	435,700	439,400
Benefit payments	(1,744,000)	(1,234,700)
Amortization of actuarial loss	46,100	46,100
Accrued benefit liability, end of year	\$ 9,495,100	\$ 9,769,700
Unamortized net actuarial loss	192,400	290,300
Accrued benefit obligation, end of year	\$ 9,687,500	\$ 10,060,000
Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:	<u>2024</u>	<u>2023</u>
Discount rates	4.2%	4.5%
Expected compensation increases	3% - 3.5%	3% - 4%
Estimated average remaining service life of employees	12	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, 2024. The next valuation will be performed as at December 31, 2026.

9. Deferred Revenues

	<u>2024</u>	<u>2023</u>
Local improvements	\$ 172,119	\$ 193,207
Translink	6,033,234	4,660,134
Housing Accelerator Fund Grant	3,553,492	-
Prepaid recreational fees	1,601,200	1,429,242
Prepaid business licenses	879,150	991,041
Prepaid utilities	1,398,499	1,245,447
Prepaid taxes	13,683,165	12,328,543
Deferred development fees	2,826,663	652,027
Other	2,159,829	2,635,076
	\$ 32,307,351	\$ 24,134,717

Deferred revenue represents funds that are: 1) are collected but not earned as of December 31, 2024. 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>2024</u>	<u>2023</u>
Deferred development cost charges "DCC"	\$ 51,846,311	\$ 47,397,110
DCC's for capital costs related to:		
Drainage	\$ 5,845,782	\$ 5,080,721
Roads	20,798,392	19,421,774
Open Space	16,742,140	14,420,182
Water	4,221,609	4,391,399
Sewer	4,238,388	4,083,034
	51,846,311	47,397,110

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

10. Restricted Revenues (con't)

	2024	2023
Deferred DCC's, beginning of the year	\$ 47,397,110	\$ 44,638,311
Transfers to revenue	(1,428,500)	(1,110,500)
DCC's levied for the year	3,455,900	1,828,275
Interest allocated	2,421,801	2,041,024
Deferred DCC's, end of the year	<u>\$ 51,846,311</u>	<u>\$ 47,397,110</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 restricted revenues. When the related expenditures are incurred, the DCC's are then recognized as revenue.

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

	2024	2023
Land held for resale (tax sale)	\$ 15,986	\$ 16,374
Ladner Harbour Infrastructure	1,591,411	1,310,133
	<u>\$ 1,607,397</u>	<u>\$ 1,326,507</u>

13. Taxation Revenue

	2024	2023
General taxation	\$ 184,361,577	\$ 170,677,030
Tsawwassen Business Improvement Association	146,376	150,363
Drainage and irrigation levy	5,855,733	5,613,575
Other government payments in lieu	648,931	591,076
Special assessments	36,959	36,320
TFN Services Levy	352,485	351,558
Utility companies payment in lieu	3,738,862	2,398,905
Utility companies special assessments	2,326,959	2,300,438
Vancouver Ports Authority	931,538	851,789
Collections for other taxing authorities	152,931,591	135,111,377
Subtotal	<u>351,331,011</u>	<u>318,082,431</u>
Transfer to:		
Province of BC - school taxes	(115,049,263)	(104,128,623)
Greater Vancouver Regional District	(5,759,441)	(4,920,147)
Municipal Finance Authority	(20,835)	(19,350)
BC Assessment Authority	(3,824,840)	(3,541,760)
Greater Vancouver Transportation Authority	(28,277,212)	(22,501,498)
Total collections for other taxing authorities	<u>(152,931,591)</u>	<u>(135,111,378)</u>
General taxation and other levies	<u>\$ 198,399,420</u>	<u>\$ 182,971,054</u>

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

14. Tangible Capital Assets

	Balance December 31, 2023	Additions	Disposals/ Transfers	Balance December 31, 2024
Cost				
Buildings	\$ 184,272,006	\$ 12,561,135	\$ -	\$ 196,833,141
Drainage infrastructure	278,379,823	529,384	-	278,909,207
Land	238,821,432	13,869,720	554,535	252,136,617
Land improvements	37,721,143	696,401	19,429	38,398,115
Leased assets	6,722,525	1,335,676	-	8,058,201
Machinery and equipment	13,603,702	2,856,650	352,897	16,107,455
Pooled assets	56,694,800	4,158,105	1,897,763	58,955,142
Roads infrastructure	378,929,165	3,631,044	-	382,560,209
Sewer mains	145,086,698	7,899,227	40,012	152,945,913
Vehicles	33,768,025	4,636,924	949,568	37,455,381
Waterworks	165,187,628	3,241,384	160,609	168,268,403
Work in progress	20,785,842	6,601,651	658,698	26,728,795
Total Cost	\$ 1,559,972,789	\$ 62,017,301	\$ 4,633,511	\$ 1,617,356,579
Accumulated Amortization				
Buildings	\$ 72,717,308	\$ 6,270,542	\$ -	\$ 78,987,850
Drainage infrastructure	98,292,812	3,678,848	-	101,971,660
Land improvements	16,073,078	1,457,399	19,429	17,511,048
Leased assets	939,953	459,287	-	1,399,240
Machinery and equipment	8,542,935	937,282	237,092	9,243,125
Pooled assets	21,600,941	4,270,789	1,897,763	23,973,967
Roads infrastructure	196,259,615	8,165,928	-	204,425,543
Sewer mains	57,471,022	2,024,429	36,181	59,459,270
Vehicles	20,964,207	2,536,409	885,045	22,615,571
Waterworks	54,303,927	2,271,461	127,201	56,448,187
Total Accumulated Amortization	\$ 547,165,798	\$ 32,072,374	\$ 3,202,711	\$ 576,035,461
Net Book Value				
Buildings	\$ 111,554,698	\$ 6,290,593	\$ -	\$ 117,845,291
Drainage infrastructure	180,087,011	(3,149,464)	-	176,937,547
Land	238,821,432	13,869,720	554,535	252,136,617
Land improvements	21,648,065	(760,998)	-	20,887,067
Leased assets	5,782,572	876,389	-	6,658,961
Machinery and equipment	5,060,767	1,919,368	115,805	6,864,330
Pooled assets	35,093,859	(112,684)	-	34,981,175
Roads infrastructure	182,669,550	(4,534,884)	-	178,134,666
Sewer mains	87,615,676	5,874,798	3,831	93,486,643
Vehicles	12,803,818	2,100,515	64,523	14,839,810
Waterworks	110,883,701	969,923	33,408	111,820,216
Work in progress	20,785,842	6,601,651	658,698	26,728,795
Total Net Book Value	\$ 1,012,806,991	\$ 29,944,927	\$ 1,430,800	\$ 1,041,321,118

- a) Assets under construction (Work in Progress) having a value of \$26,728,795 (2023 -\$20,785,842) have not been amortized. Amortization of these assets will commence when the assets are put into service.
- b) There have been no write-downs of tangible capital assets during the year.
- c) Contributed assets have been recognized at fair market value at the date of contribution.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

14. Tangible Capital Assets (continued):

The value of the Contributed Assets received is as follows:

	<u>2024</u>	<u>2023</u>
Buildings	\$ 670,000	\$ -
Land	3,986,000	522,505
Pooled assets	-	111,995
Drainage	430,000	260,635
Roads	-	1,406,270
Water	-	1,377,498
Sewer	-	759,690
	<u>\$ 5,086,000</u>	<u>\$ 4,438,593</u>

15. Accumulated Surplus

	<u>2024</u>	<u>2023</u>
Equity in Tangible Capital Assets	\$ 1,041,321,118	\$ 1,012,806,991
General	34,717,883	33,461,837
Water	15,666,466	13,605,846
Sewer	8,842,418	8,220,394
Solid waste	7,613,791	6,767,172
Total Unappropriated Surplus	<u>66,840,558</u>	<u>62,055,249</u>
Capital projects	4,732,754	4,707,936
Community Amenity	1,552,512	438,992
Equipment replacement	15,179,275	15,739,980
Growing Communities Fund	10,212,855	15,910,100
Ladner parking	472,808	450,723
Operating	473,171	341,069
Parks and public lands	8,367,827	7,449,084
Tax sale	161,882	154,320
Total Statutory Reserves	<u>41,153,084</u>	<u>45,192,204</u>
Casino	3,739,482	2,387,297
Designated capital (work in progress)	64,421,285	55,822,938
Development	3,617,643	3,612,643
Drainage and irrigation	3,068,088	3,732,953
Emergency	1,000,000	1,000,000
Environment	4,450,449	4,107,116
Insurance	3,520,000	3,520,000
Landfill	628,108	628,108
Landscaping	2,672,377	2,499,344
Other	3,555,626	7,045,632
Recreation	6,014,093	4,220,332
Recycling and solid waste	716,220	716,220
Road restoration	6,680,021	7,034,398
Sewer	7,034,368	7,812,341
Water	7,594,145	7,177,808
Total Non-Statutory Reserves	<u>118,711,905</u>	<u>111,317,130</u>
Total Reserves (Schedule 7)	<u>159,864,989</u>	<u>156,509,334</u>
Total Accumulated Surplus	<u>\$ 1,268,026,665</u>	<u>\$ 1,231,371,574</u>

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparatives figures for 2023

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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 \$14,264,055 (2023-\$13,581,455) for employer contributions while employees contributed \$11,955,606 (2023-\$11,363,026) to the plan in fiscal year 2024. 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.

d) Developer-Assumed Infrastructure Obligations

The City has agreements with the Ministry of Transportation and a Developer for infrastructure related to the Parkwood Development Site. The City secured permits and agreements for certain provincial and municipal works but assigned these obligations to the Developer. The Developer is responsible for permitting, design, construction, and financing.

A Warranty and Indemnity Agreement establishes warranties and indemnities among the City, the Developer, and the Ministry. The City's financial obligations are limited, but non-performance by the Developer could have financial and operational impacts.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

17. Basis of Segmented Reporting

The City of Delta adheres to the Public Sector Accounting Board's recommendation for segmented financial reporting. Municipal services are categorized by function based on shared service objectives. Revenues directly related to each function are allocated accordingly, while expenditures include internal equipment charges based on departmental usage.

City services are provided by various departments, each playing a vital role in maintaining a well-functioning, sustainable, and livable community. These departments are outlined as follows:

General Government

General Government encompasses the Clerk's Office, City Manager's Office, Human Resources, Corporate Services, Legal Services, and other legislative functions. These departments oversee the development and implementation of bylaws, administrative policies, and corporate initiatives. The fiscal division manages library services, and other citywide corporate services. The Finance Department oversees the City's financial integrity by managing taxation, asset administration, procurement, audit services, and financial planning. It also supports the City's information technology infrastructure.

Police Services

The Police Department is dedicated to public safety through crime prevention, law enforcement, emergency response, and community outreach, ensuring the protection of lives and property.

Fire and Emergency Services

The Fire Department provides fire suppression, rescue operations, emergency preparedness, and fire prevention programs. It also delivers community education to enhance public safety awareness.

Property Use and Compliance

This division is responsible for bylaw enforcement and animal control, ensuring compliance with municipal regulations and community safety standards.

Engineering, Roads and Drainage

This department manages the City's infrastructure, including roads, bridges, transportation networks, drainage systems, street lighting, parking facilities, snow removal, fleet maintenance, and traffic services.

Community Planning and Development

The Community Planning Department facilitates sustainable urban development through city planning and community growth initiatives. It ensures adherence to building codes and zoning regulations while overseeing development approvals and permit processing.

Parks, Recreation, and Culture

This department enriches community life by providing recreational, leisure, and cultural programs. It fosters neighborhood development, promotes health and wellness, and facilitates community engagement through partnerships and educational initiatives.

Solid Waste Management and Environmental Health

The Environmental Health division safeguards the City's natural environment through education, enforcement, bylaw development, and incident response. Solid Waste Management oversees garbage collection, recycling programs, and waste reduction initiatives.

Water and Sewer Utilities

The Water Utility ensures the safe and reliable distribution of drinking water, while the Sewer Utility manages the collection, treatment, and transportation of wastewater to regional facilities, supporting public health and environmental sustainability.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

18. Segmented Information	General Government	Community Planning and Development	Environmental Health	Fire	Police	Property Use and Compliance
Taxation and grants in lieu	\$ 198,362,461	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers	526,845	140,096	110,798	88,137	1,885,061	-
Sale of services	1,621,836	78,232	4,129	843,474	7,823,170	33,701
Licenses, permits, fees & penalties	2,806,101	5,430,754	1,550	7,500	528,562	2,455,785
Contributions	6,016,845	-	-	3,322	46,525	93,765
Investment income	16,393,418	-	-	-	-	-
Development cost charges	-	-	-	-	-	-
Landfill royalties	4,951,465	-	-	-	-	-
Contributed TCA	4,656,000	-	-	-	-	-
Other	1,840,074	-	1,890	3,720	76,050	184
Gain on disposal of TCA	3,172,546	-	-	-	-	-
Total Revenue	240,347,591	5,649,082	118,367	946,153	10,359,368	2,583,435
Wages, salaries and benefits	20,804,872	7,088,374	830,182	36,598,520	47,576,753	3,200,529
Materials and supplies	782,265	46,539	4,205	1,409,245	2,137,817	131,347
Repairs and maintenance	6,428,019	49,457	16,709	532,552	1,077,535	66,143
Services	1,377,614	531,237	224,122	337,299	2,605,019	109,017
Legal	1,419,033	-	-	-	129,713	-
Leases and rentals	31,985	15,579	2,550	-	985,725	6,750
Library	4,491,599	-	-	-	-	-
ECOMM	-	-	-	1,291,733	3,056,192	-
Utilities	259,653	16,828	2,710	171,144	336,554	37,176
Garbage and recycling	21,368	563	-	27,300	15,016	37,476
Regional district charges	-	-	-	-	-	-
Other	2,714,344	169,669	6,716	104,870	552,690	9,800
Insurance and claims	3,058,704	-	-	72	-	-
Municipal equipment charges	(5,387,463)	224,808	22,995	1,310,122	966,196	186,291
Amortization of TCA	8,300,944	-	-	1,467,725	-	-
Loss on disposal of TCA	-	-	-	-	-	-
Total Expenses	44,302,937	8,143,054	1,110,189	43,250,582	59,439,210	3,784,529
Annual Surplus (Deficit)	\$ 196,044,654	\$ (2,493,972)	\$ (991,822)	\$ (42,304,429)	\$ (49,079,842)	\$ (1,201,094)

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

Engineering, Roads and Drainage	Parks, Recreation and Culture	Water	Sewer	Solid Waste	Year ended December 31, 2024	2024 Budget	Year ended December 31, 2023
\$ -	\$ -	\$ 15,834	\$ 21,125		\$ 198,399,420	\$ 197,252,500	\$ 182,971,054
2,868,702	604,204	14,600	11,556	-	6,249,999	9,972,000	20,939,754
3,599,503	8,885,986	36,264,201	24,185,848	9,588,271	92,928,351	89,560,500	84,845,399
651,170	6,379	23,969	-	-	11,911,770	9,547,500	11,194,021
10,198	122,388	-	-	-	6,293,043	1,970,500	6,466,379
-	56,263	-	-	-	16,449,681	11,373,500	14,692,087
713,000	-	503,500	212,000	-	1,428,500	8,145,500	1,110,500
-	-	-	-	-	4,951,465	3,730,000	4,443,283
430,000	-	-	-	-	5,086,000	3,291,000	4,438,593
419,182	1,009,511	4,000	-	-	3,354,611	5,496,000	
-	-	-	-	-	3,172,546	-	8,222,309
8,691,755	10,684,731	36,826,104	24,430,529	9,588,271	350,225,386	340,339,000	339,323,379
16,382,103	31,955,482	2,596,856	1,736,815	228,833	168,999,319	170,245,500	157,741,565
4,301,870	2,754,515	928,930	505,056	169,084	13,170,873	11,645,000	12,768,029
6,027,424	3,643,235	310,651	835,275	-	18,987,000	20,526,000	13,591,490
1,918,580	1,271,065	322,166	581,601	1,276	9,278,996	6,036,000	7,778,918
15,560	-	-	-	-	1,564,306	676,000	1,087,393
1,742,498	778,146	321,964	505,184	675	4,391,056	3,130,500	4,554,203
-	-	-	-	-	4,491,599	4,492,000	4,214,807
-	-	-	-	-	4,347,925	4,375,500	3,665,864
1,753,649	2,439,859	117,282	203,910	-	5,338,765	5,686,500	5,396,672
123,498	33,412	65,502	50,303	8,332,830	8,707,268	8,958,500	8,281,299
	-	21,875,375	12,391,181	-	34,266,556	36,060,000	31,911,627
226,707	541,951	22,620	31,286	831	4,381,484	14,262,500	5,002,608
1,587	5,063	-	19,998	-	3,085,424	3,324,500	2,838,850
(1,364,072)	2,212,281	1,163,221	1,144,848	8,123	487,350	1,173,500	580,775
14,993,555	2,197,480	3,088,241	2,024,429	-	32,072,374	29,000,000	30,319,288
-	-	-	-	-	-	-	828,240
46,122,959	47,832,489	30,512,808	20,029,886	8,741,952	313,570,285	319,592,000	290,561,628
\$ (37,431,204)	\$ (37,147,758)	\$ 6,013,296	\$ 4,400,643	\$ 846,619	\$ 36,655,091	\$ 20,747,000	\$ 48,761,751

Notes to the Consolidated Financial Statements

Year ended December 31, 2024 with comparative figures for 2023

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 2024 - 2028 Financial Plan Bylaw No. 8357, 2023 adopted December 11, 2023. 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.

	2024	2023
Financial Plan Revenue	\$ 259,544,000	\$ 214,292,000
Tax Draw	190,528,000	174,934,000
Financial Plan	450,072,000	389,226,000
Add: Contributed Assets	3,291,000	21,448,000
Less: reserves use included in financial plan and capital revenues	(113,024,000)	(89,706,500)
Revenues	340,339,000	320,967,500
Financial Plan Expenses	289,330,500	262,204,500
Less: transfer to reserves	(11,838,500)	(10,279,000)
Add: depreciation	29,000,000	29,000,000
Non tangible capital asset expenditures included in capital plan	13,100,000	7,135,000
Expenses	319,592,000	288,060,500
Annual Surplus per consolidated statement	\$ 20,747,000	\$ 32,907,000

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.

	2024	2023
Balance, beginning of year	\$ 15,910,100	\$ -
Receipt, March 2023		\$ 16,060,000
Interest earned on fund	477,054	\$ 350,100
Mackie Park artificial turf project	(2,841,756)	\$ (500,000)
Delta Secondary School track replacement	(3,332,543)	\$ -
Balance, end of year	\$ 10,212,855	\$ 15,910,100

21. Capacity Funding for Local Governments Housing Initiative Fund

The Government of British Columbia provided \$51 million in grant based funding to help facilitate implementation and support local governments to meet legislative requirements of Bill 44 Housing Statutes (Residential Development) Amendment Act, Bill 46 Housing Statutes (Development Financing) Amendment Act and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act.

	2024
Receipt, 2024	655,377
Development process review	(156,757)
Development Cost Charge review	(2,200)
Ladner Wharf revitalization	(121,147)
Parks, Recreation and Culture strategic plan	(42,689)
Annieville Park master plan	(60,229)
Ladner Village revitalization plan	(14,680)
Subdivision bylaw update	(78,420)
Sanitary sewer inventory	(11,556)
Water network modelling	(14,600)
Balance, end of year	\$ 153,099

Supplementary Information

For the years ended December 31,

	2024 Budget	2024	2023
Schedule 1 - Revenue from Government Transfers			
Federal grants	\$ 4,500	\$ 364,840	\$ 724,875
Provincial grants	1,961,500	4,004,416	18,998,137
Regional grants	8,006,000	1,880,743	1,216,742
	<u>\$ 9,972,000</u>	<u>\$ 6,249,999</u>	<u>\$ 20,939,754</u>
Schedule 2 - Revenue from Sale of Services			
Water	\$ 36,308,500	\$ 36,264,201	\$ 35,130,490
Sewer	23,158,000	24,185,848	20,340,568
Solid waste	9,490,500	9,588,271	9,220,046
Recreational services	7,797,500	8,815,314	7,745,926
Recoverable services	6,811,000	7,803,394	6,385,546
Other	5,995,000	6,271,323	6,022,823
	<u>\$ 89,560,500</u>	<u>\$ 92,928,351</u>	<u>\$ 84,845,399</u>
Schedule 3 - Revenue from Licenses, Permits, Fees and Penalties			
Business licenses	\$ 2,055,000	\$ 2,077,798	\$ 2,092,691
Dog licenses	220,000	212,190	229,418
Building permits and inspection fee	3,388,000	3,465,707	3,908,116
Bylaw Infractions	350,000	145,532	304,820
Animal control fees and fines	26,500	20,265	19,768
Penalties and interest on taxes and utilities	1,590,000	2,407,369	1,834,698
Soil deposit and highway use fee	128,000	424,969	653,824
Development application fee	793,000	1,903,373	889,436
Protective service fee	360,000	514,219	586,936
Information and administrative fee	550,000	609,746	533,636
Other	87,000	130,602	140,678
	<u>\$ 9,547,500</u>	<u>\$ 11,911,770</u>	<u>\$ 11,194,021</u>
Schedule 4 - Revenue from Contributions			
Contributions	\$ 655,000	\$ 3,815,331	\$ 5,014,416
Other cost recoveries	733,500	2,150,143	1,182,644
Donations and fundraising	102,500	158,054	209,341
Other	479,500	169,515	59,978
	<u>\$ 1,970,500</u>	<u>\$ 6,293,043</u>	<u>\$ 6,466,379</u>
Schedule 5 - Other Revenue			
Rentals	\$ 951,000	\$ 1,344,479	\$ 1,155,404
Disposal of capital assets	2,597,000	9,142	35,421
Cemetery	145,000	397,385	337,302
Casino	1,500,000	1,352,184	1,835,426
Other	303,000	251,421	4,858,756
	<u>\$ 5,496,000</u>	<u>\$ 3,354,611</u>	<u>\$ 8,222,309</u>
Schedule 6 - Trust Funds			
North Delta Cemetery Trust Fund		\$ 77,848	\$ 65,236
South Delta Cemetery Trust Fund		1,569,416	1,420,132
		<u>\$ 1,647,264</u>	<u>\$ 1,485,368</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, 2023	Contributions Received	Internal Transfers	Capital Purposes	Interest Allocated	Balance, December 31, 2024
Statutory Reserves						
Capital projects	\$ 4,707,936	\$ -	\$ 297,813	\$ (500,000)	\$ 227,005	\$ 4,732,754
Community Amenity	438,992	1,041,000	-	-	72,520	1,552,512
Equipment replacement	15,739,980	303,968	11,772,984	(13,332,500)	694,843	15,179,275
Growing Communities Fund (note 20)	15,910,100	-	8,025,701	(14,200,000)	477,054	10,212,855
Ladner parking	450,723	-	-	-	22,085	472,808
Operating	341,069	-	110,000	-	22,102	473,171
Parks and public lands	7,449,084	546,650	-	-	372,093	8,367,827
Tax sale	154,320	-	-	-	7,562	161,882
Total Statutory Reserves	45,192,204	1,891,618	20,206,498	(28,032,500)	1,895,264	41,153,084
Non-Statutory Reserves						
Casino Revenue	2,387,297	1,352,185	-	-	-	3,739,482
Designated capital (work in progress)	55,822,938	-	63,341,847	(54,743,500)	-	64,421,285
Development	3,612,643	-	247,000	(242,000)	-	3,617,643
Drainage and irrigation	3,732,953	-	3,135	(668,000)	-	3,068,088
Emergency	1,000,000	-	-	-	-	1,000,000
Environment	4,107,116	1,014,044	626,789	(1,297,500)	-	4,450,449
Insurance	3,520,000	-	-	-	-	3,520,000
Landfill	628,108	-	-	-	-	628,108
Landscaping	2,499,344	1,139,423	-	(966,390)	-	2,672,377
Other	7,045,632	612,821	327,673	(4,430,500)	-	3,555,626
Recreation	4,220,332	65,439	3,375,822	(1,647,500)	-	6,014,093
Recycling and solid waste	716,220	-	-	-	-	716,220
Road restoration	7,034,398	712,666	734,457	(1,801,500)	-	6,680,021
Sewer	7,812,341	-	1,642,027	(2,420,000)	-	7,034,368
Water	7,177,808	-	895,337	(479,000)	-	7,594,145
Total Non-statutory Reserves	111,317,130	4,896,578	71,194,087	(68,695,890)	-	118,711,905
Total Reserves (note 1E)	\$ 156,509,334	\$ 6,788,196	\$ 91,400,585	\$ (96,728,390)	\$ 1,895,264	\$ 159,864,989

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

For the year ended December 31, 2024	Budget	General	Water	Sewer	Solid Waste	Total
Revenues						
Taxation and grants in lieu (note 13)	\$ 197,252,500	\$ 198,362,461	\$ 15,834	\$ 21,125	\$ -	\$ 198,399,420
Government transfers (schedule 1 and note 20)	9,972,000	6,249,999	-	-	-	6,249,999
Sale of services (schedule 2)	89,560,500	22,940,309	36,264,201	24,135,570	9,588,271	92,928,351
Licenses, permits, fees and penalties (sch 3)	9,547,500	11,887,801	23,969	-	-	11,911,770
Contributions (schedule 4)	1,970,500	6,293,043	-	-	-	6,293,043
Investment income	11,373,500	16,449,681	-	-	-	16,449,681
Development cost charges (note 10)	8,145,500	1,428,500	-	-	-	1,428,500
Landfill royalties	3,730,000	4,951,465	-	-	-	4,951,465
Contributed tangible capital assets (note 14)	3,291,000	5,086,000	-	-	-	5,086,000
Other (schedule 5)	5,496,000	3,354,611	-	-	-	3,354,611
Gain on disposal of tangible capital assets	-	3,172,546	-	-	-	3,172,546
	340,339,000	280,176,416	36,304,004	24,156,695	9,588,271	350,225,386
Expenses						
General government	46,155,500	39,811,338	-	-	-	39,811,338
Library services	4,492,000	4,491,599	-	-	-	4,491,599
Fire services	42,226,500	43,250,582	-	-	-	43,250,582
Police services	58,361,500	59,439,210	-	-	-	59,439,210
Other protective services	3,772,500	3,784,529	-	-	-	3,784,529
Water services	33,660,000	3,367,424	27,445,384	-	-	30,812,808
Sewer services	20,245,000	2,753,215	-	17,276,671	-	20,029,886
Engineering	13,655,000	13,673,906	-	-	-	13,673,906
Drainage	9,477,000	9,756,341	-	-	-	9,756,341
Road and traffic safety	22,328,500	22,692,712	-	-	-	22,692,712
Environmental health	1,254,500	1,110,189	-	-	-	1,110,189
Solid waste	9,607,000	-	-	-	8,741,652	8,741,652
Community planning and development	9,211,500	8,143,054	-	-	-	8,143,054
Parks, recreation and culture	45,145,500	47,832,489	-	-	-	47,832,489
	319,592,000	260,106,588	27,445,384	17,276,671	8,741,652	313,570,295
Excess of Revenues over Expenses	20,747,000	20,069,828	8,858,620	6,880,024	846,619	36,655,091
Change in Equity in Tangible Capital Assets (TCA)						
TCA acquired (note 14)	(150,932,500)	(50,876,690)	(3,241,384)	(7,899,227)	-	(62,017,301)
Amortization of TCA (note 14)	29,000,000	26,959,704	3,088,241	2,024,429	-	32,072,374
Gain on Disposal of TCA	-	(3,172,546)	-	-	-	(3,172,546)
Proceeds from disposal of TCA	-	4,603,346	-	-	-	4,603,346
Increase in Investment in TCA	(121,932,500)	(22,486,186)	(153,143)	(5,874,798)	-	(28,514,127)
Decrease (increase) in reserves	96,685,500	3,672,404	(6,644,857)	(383,202)	-	(3,355,655)
Net increase (decrease) in operating surplus	(4,500,000)	1,256,046	2,060,620	622,024	846,619	4,785,309
Unappropriated Surplus, beginning of year	62,055,249	33,461,837	13,605,846	8,220,394	6,767,172	62,055,249
Unappropriated Surplus, end of year	\$ 57,555,249	\$ 34,717,883	\$ 15,666,466	\$ 8,842,418	\$ 7,613,791	\$ 66,840,558

CITY OF DELTA

SCHEDULE OF DEBTS

The City of Delta has no long term debt as at December 31, 2024.

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 2024 Consolidated Financial Statements, note 16.

Financial Information Regulation Schedule 1, section 5

CITY OF DELTA

COUNCIL REMUNERATION AND EXPENSES

January 1, 2024 to December 31, 2024

	Council Remuneration	Car Allowance	Section 168 (1)(a) Remuneration	Section 168 (1)(b) Expenses	Section 168 (1)(c) Benefits
Mayor G. Harvie	182,919	18,706	201,625	3,199	7,344
Councillor R. Binder	77,838	12,351	90,189	10,342	6,501
Councillor D. Boisvert	77,838	12,351	90,189	5,884	7,705
Councillor J. Dosanjh	77,838	12,351	90,189	735	6,501
Councillor A. Guichon	77,838	12,351	90,189	520	7,705
Councillor J. Johal	77,838	12,351	90,189	9,918	7,705
Councillor D. Kruger	96,143	12,351	108,494	4,559	7,705
Total	668,251	92,811	761,063	35,157	51,166

Community Charter

Reporting of council remuneration, expenses and contracts

168 (1) At least once a year, a council must prepare report separately listing the following for each council member by name:

- a) the total amount of remunerations paid to the council member for discharge of duties of office, including any amount specified as an expense allowance;
- b) the total amount of expense payments for the council member made to the council member as reimbursement for expenses incurred by the council member or as an allowance that is not reported under paragraph (a);
- c) the total amount of any benefits, including insurance policies and policies for medical or dental services, provided to the council member or the member's dependants;
- d) any contracts reported under section 107, including a general description of their nature.

Notes:

Remuneration is consistent with Bylaw 8241,2023 (annualized)

There were no contracts to report under the *Community Charter Section 168(1)(d)*

CITY OF DELTA

SCHEDULE OF REMUNERATION AND EXPENSE

FOR THE YEAR ENDED DECEMBER 31, 2024

Name	Remuneration (\$)	Expenses (\$)
Abulail, Samir	108,124	-
Achtemichuk, Timothy	102,563	1,126
Acorn, Brent	166,079	-
Adams, Emma	97,602	605
Albus, Jesse A.	185,374	-
Aldridge, Tanner	96,719	436
Almud, Robert	167,678	1,993
Ansell, Patrick	178,649	581
Archibald, James	89,729	288
Armstrong, Christopher	139,724	-
Arseneault, Sarah	87,885	293
Asher, Darren	120,790	-
Atkinson, Alexandra	86,727	48
Atkinson, Jordan	104,875	-
Atkinson, Kenneth	130,294	265
Aun, Doreen	78,096	-
Ayton, David	198,540	1,246
Babcock, Mark	121,736	-
Badali, James William Joseph	81,630	-
Bader, Tanya	95,782	1,617
Bains, Satwant (Sunny)	150,018	124
Ball, Laura	132,024	1,285
Balzer, Warren	141,490	5,286
Bant, Graeme	78,300	85
Barber, Shawn	114,208	783
Baron, John (Ross)	121,551	2,428
Barton, Holly	111,140	1,283
Bastian, Danine	97,798	60
Batara, Nathan	97,850	-
Bateman, Torin	138,365	265
Beaulieu, Paul (Matt)	76,109	444
Bedard, Dan	81,614	-
Bedard, Karina	94,270	525
Bell, Joseph David	79,450	-
Belzile, Paul	123,204	1,768
Berwick, Steven	209,072	2,694
Bey, Kelly	150,573	2,174
Bhangu, Maninder	141,508	1,726
Bhatti, Amol	93,184	1,864

Name	Remuneration (\$)	Expenses (\$)
Bianchini, Spencer	123,428	-
Biehl, Ryan	84,908	647
Biggar, Guy	118,993	-
Birk, Paul (Nathan) Terry	84,021	1,042
Biro, Trevor	105,178	819
Bjarnason, Michael	164,963	-
Blake, Scott	85,976	-
Boily, Jean-Pierre	95,874	397
Bondi, Nicholas	128,907	-
Borden, Russell	160,562	2
Boswell, James Bradley	145,910	109
Boudreau, Michael	83,133	90
Boulet, Bryson	86,433	170
Bowman, Michael	88,213	1,003
Bradshaw, Jason (Scott)	75,199	179
Braslins, Drake	231,701	-
Brotherston, Michael	201,377	4,314
Bruckshaw, Daniel	84,768	397
Buettner, Benjamin	76,794	-
Bugiel, Eric	139,833	2,445
Buhler, Angela	221,475	2,306
Bukowski, Jason	146,294	-
Burgi, Daniel	156,062	-
Burns, Hayley	104,468	605
Burns, Marcus	80,180	-
Burnside, Gregory	75,512	-
Burr, Jarrod	138,092	2,445
Buttner, Geoffrey	109,868	630
Buxton, Michael	146,555	1,806
Caine, Barry	77,935	179
Camano, Robert J	92,770	308
Campbell, Glen	198,616	579
Carr, David	165,440	795
Carter, Richard	81,865	-
Cauduro, Alessandro (Alex)	144,324	-
Cerf, Anthony	138,902	-
Cessford, Jamie	89,284	544
Chahal, Gurnam Gerry	182,380	-
Chan, Kathleen	87,495	-
Chand, Karam	82,419	-
Chand, Navin	274,557	1,591
Chapman, Luke	154,545	4,308
Chen, Ellena	108,981	2,024
Chen, Qi (Kathy)	97,573	1,145
Chen, Ru	146,849	3,767

Name	Remuneration (\$)	Expenses (\$)
Cheng, Yet Tung (Terry)	175,061	3,508
Chow, Joanne	106,754	1,285
Choy, Pui Chi Rosaline	182,389	3,177
Christensen, Michael	169,356	111
Christiansen, Derek	187,236	-
Chrystall, Evan	117,818	436
Chubb, Jamie	75,041	90
Clarke, Colin	143,315	-
Clarke, Joshua	130,937	1,952
Collicutt, Geoffrey	130,575	-
Collison, Clay	77,465	-
Colter, Thomas	107,351	111
Coman, Lucian	124,800	-
Considine, Ronan	102,673	2,351
Cooper, Daniel	197,342	5,031
Cornett, Brittanee	87,473	315
Cousins, Diana	147,881	101
Crang, John	129,836	-
Creer, Daniel	123,264	-
Cress, Joseph	141,210	1,285
Crisp, Michael	121,790	-
Cropley, Shawn	241,286	-
Crosby, Anthony	96,945	-
Cruikshank, Michael	92,576	428
Cullen, Robert	155,789	4,129
Cumiford, Andrew	129,517	-
Cunard, Andy	140,942	265
Currie, Candice	88,915	1,568
Cvitkovich, Michael	135,586	2,445
Dahl, Taras	136,518	-
Dalby, Richard	91,081	-
Davie, Michele	78,803	2,734
Davies, Hugh	207,372	-
Day, Daniel	90,965	-
DeDios, Justin	76,696	-
DeSilva, Clifford	90,354	397
Dhaliwal, Deepinder	114,046	-
Dhaliwal, Hardeep	206,070	-
Dharni, Virdavinder	75,110	-
Dhillon, Amrit	78,518	1,024
Dhindsa, Amritpreet	109,968	3,180
Diack, Dustynn	95,459	-
Dickie, Sean	126,850	-
Doepker, Lisa	94,642	1,392
Dolmans, Michael	81,534	-

Name	Remuneration (\$)	Expenses (\$)
Donoghue, Michael	190,747	1,990
Duckworth, Scott	166,482	-
Dufresne, Yanne	117,791	-
Eastman, Tyler	103,306	-
Eckardt, Joseph	75,266	90
Eddy, Wade	177,023	-
Eggli, Robert	90,727	1,269
Ellis, Wayne	89,141	90
Emri, Michael	162,973	-
Erskine, Darren	153,270	266
Eslami, Asiyeh	97,015	1,629
Espiritu, Jacinto (Aldrin)	78,554	-
Evans, Alan	153,041	2,833
Evans, Colin	136,948	-
Evans, John	142,153	2,790
Eyjolfson, Kenneth	107,155	-
Fasciglione, Vito	109,278	417
Fenton, Jarrod	87,048	878
Ferguson, Brandon	146,110	1,816
Fernandes, Carlos	136,923	1,471
Finlay, Bradley	136,724	-
Flemig, Trevor	142,723	1,327
Fletcher, Ben	101,671	-
Fong, Danielle Rose	120,183	5,514
Fortems, Clinton	93,740	-
Francis, Sarah	97,145	-
Francois, Marika	83,006	1,407
Franklin, Carson	99,312	-
Fraser, Cameron	111,009	778
Fraser, Mackyla	94,032	1,076
Freitas, Joao (Gabriel)	90,924	2,272
Freudenreich, Eric	140,641	4,240
Frew, Bryton	90,342	90
Fristak, Richard	140,196	1,410
Froehler, Michael S.	98,119	752
Fuller, Michael	95,686	609
Fung, Yip Kwong (Raymond)	87,116	1,554
Gahr, Matthew	133,415	-
Gain, Logan	130,850	-
Gallen, Adam	132,768	-
Gallipeau, Steve	131,771	-
Gamlin, Erin	81,610	1,647
Gammer, Lev	131,777	-
Gauthier, Joseph R	104,409	-
Ghuman, Harveer	78,115	481

Name	Remuneration (\$)	Expenses (\$)
Gibb, Mitchell	87,291	-
Gill, Amrit	75,023	-
Gill, Jeffrey	123,549	-
Gillis, Zachary (Zak)	80,661	397
Glasser, Michael	118,819	250
Glover, Cameron	85,819	-
Goldyn, Mathew	90,365	90
Gong, Hayley	78,409	1,960
Goodwin, Russell R.	104,127	-
Goossen, Jake	85,668	-
Goumans, Paul	76,181	1,231
Grandison, Laura	89,774	1,305
Grant, Darren	202,715	384
Gratz, Kathleen	88,934	260
Gray, Emily	137,826	1,504
Grazier, Matthew	101,564	3,089
Greber, Caitlin (Kai)	97,018	-
Green, Katie	88,647	219
Greene, Christopher (Ryan)	128,584	250
Grennan, Gary	95,507	-
Grewal, Paramjit	99,695	1,050
Grewal, Sukhmeet	170,028	4,197
Gulati, Jasdeep Singh	92,675	1,031
Gunn, Tanner	142,623	150
Gustafson, Tracy	103,889	150
Hagan, Terry	105,196	794
Hagar, Terrill	130,771	-
Haist, Eric	149,390	-
Hall, Derek	133,980	-
Hanson, Jacqueline	97,145	848
Hanson, Rennie	152,172	-
Harnish, Brandon	106,177	4,873
Harris, Bryan	135,840	-
Harris, Dawson	82,126	-
Harrison, Gregory	124,911	90
Hausner, Jesse	143,354	2,790
Hay, Graham	89,511	-
Hebein, Charlotte (Michelle)	97,238	2,227
Hebein, Gary	81,072	-
Hecker, Ryan	162,073	-
Henderson, Derek	139,953	-
Herbst, Christian	87,106	-
Herbst, Christopher	151,197	-
Hicks, Kevin	79,225	511
Hillairet, Nash	109,083	-

Name	Remuneration (\$)	Expenses (\$)
Hinkkuri, Carissa	100,845	1,785
Ho, Derek	123,800	2,265
Ho, Jimmy Yun-Wah	162,337	959
Hobbs, Booker	137,841	-
Hoefer, John	120,855	-
Hoefer, Tyler	76,143	1,992
Hogg, Brian	190,113	-
Hollen, Linda	82,078	-
Holt, Aaron	108,505	924
Honigman, Tyler	132,490	-
Houck, Jackson	127,056	-
Houghton, Kimberley	91,224	243
Howie, Sarah	143,596	3,341
Hudson, Nancy	167,497	1,360
Hughes, Michael	90,741	887
Husband, Travis	120,242	-
Hutchison, Craig	152,809	-
Ingham, Esmee	81,141	-
Ipsen, Timothy	206,153	4,066
Irwin, Douglas	155,876	2,428
Isfeld, Carson	149,046	4,045
Jackson, Matthew	102,285	710
Jackson, Russell	83,635	-
Jagpal, Manreet (Reena)	109,836	1,880
Jai, Brandon	127,692	2,445
James, Maxwell	97,556	-
Jang, Sang Ho	90,512	-
Jansson, Michelle	212,888	2,927
Jaswal, Gurpreet	102,963	-
Jauncey, Amanda (Breann)	85,804	1,128
Job, Ryan	90,191	436
Johnson, Robert	88,311	-
Jones, Audrey	148,192	-
Jordon, Carson	121,590	-
Jussila, Pauli M.	104,841	-
Kaczmarczyk, Ewa	154,587	3,953
Kaila, Jayrin Dev Singh	83,750	-
Kaila, Manjit	152,348	956
Kaila, Sanjeet	75,531	-
Kaila, Sukhdeep	142,978	275
Kainth, Mandeep	86,926	38
Keating, Jeremy	131,474	105
Kesting, Stephan	178,756	-
Khan, Shayne	104,538	20
Khosla, Ricky	104,174	-

Name	Remuneration (\$)	Expenses (\$)
Killam, Nathan	125,843	-
King, Katherine	92,280	-
Kirkpatrick, Donald	109,571	-
Klammer, Gordon	108,666	-
Kleb, JoAnne	176,591	3,530
Kloepper, Erik	98,770	265
Kobus, Scott Richard	118,550	1,411
Kobzos, Braydon	80,128	-
Koch, Alexander	126,847	-
Kokotailo, Aaron	153,231	2,516
Kolisnek, Paula	155,293	143
Konrad, Martin	199,755	1,550
Kooner, Mandip	173,189	2,428
Kosmynka, Chantel	97,364	3,136
Kostyshin, Ryan	139,482	-
Kowalchuk, Madeline	116,430	280
Krayem, Alain	152,433	-
Kucharczyk, Bartlomiej	131,353	-
Kwan, Jacqueline	81,435	-
Labounty, Darrin	102,225	-
Lacroix, Danielle	146,503	8,703
Laing, Kayla	114,606	179
Lamphier, Madeleine	148,194	572
Lan, Steven	291,465	844
Lappin, Lyn	111,266	735
Le, Wa Yen Emily	143,625	651
Leclair, Jeffery	80,518	-
Leelman, Thomas	77,720	-
Lemire, Brooke	80,311	1,976
Lemon, Robert Fenton	148,030	-
Lenz, Rita	113,548	1,075
Leung, Chui Shan (Jessica)	152,952	2,002
Lewis, Ben	156,717	-
Li, Kevin	109,828	1,275
Li, Wendy	76,987	284
Litchfield, Trevor	189,805	4,918
Loewen, Damon	127,452	-
Low, Robert	146,908	3,240
Lucas, Daniel	122,537	-
Lucas, William (Mike)	137,967	-
Luis, Irene	112,131	1,285
Macdonald, Mark	89,507	913
MacInnes, Cole	129,996	-
MacLeod, John Dylan	89,302	-
MacLeod, Michelle	96,338	-

Name	Remuneration (\$)	Expenses (\$)
Marcellus, Andrew	124,671	-
Marfori, Christopher	93,586	587
Margetson, Shane	148,063	2,104
Mark, Aaron	84,524	1,523
Mark, Anne	76,688	-
Mark, Christopher	125,281	-
Marra, Anthony Hugh	80,692	-
Marra, Barbara	89,239	-
Martin, Michael	86,796	-
Martin, Reid	146,527	-
Mason, David	129,309	1,952
Mattice, Kenneth	260,230	-
Mayhew, Doreann	279,538	1,176
McCabe, Ian	163,063	2,428
McCardell, Dani	84,135	1,285
McCarthy, Patrick	160,831	-
McCrum, Carson	116,689	-
McDonald, Michael A	103,259	-
McGarva, Jamie	163,218	15
McGill, Sean	266,144	-
McKave, Frederick	137,931	-
McKintuck, Guy Edward	255,513	4,252
McLean, Riley Cole	75,524	-
McLeod, Jason	143,122	-
McMillan, Daryl	130,037	-
McMillan, Jared	120,632	250
McMillan, Michael	147,766	-
McNabb, Kevin	129,113	-
McQuade, Kevin	115,413	-
McQuade, Scott Stewart	111,494	1,575
McQueen, Angus (Cole)	129,059	-
McRae-Moloney, Heather	88,519	2,141
Meerstra, Nicholas	130,127	-
Menier, Louis	76,210	-
Mercier, Steven	131,109	1,550
Meredith, Tod	92,351	1,615
Michaluk, Christopher	153,403	2,428
Miller, John Stephen	122,132	83
Miller, Michelle Gayle	89,706	4,030
Mitchner, Tanya	167,914	5,547
Moffat, Travis	90,481	-
Moffatt, Christine	126,240	1,229
Molema, Michael R	156,797	266
Mooney, Timothy	158,416	-
Morenets, Kateryna	87,266	907

Name	Remuneration (\$)	Expenses (\$)
Morley, Scott	86,080	397
Morrell, Joel	104,559	692
Morse, Carolina	138,925	1,285
Morton, Ron	148,405	137
Mukerjee, Adam	100,769	4,068
Munden, Lauren	112,410	544
Munro, Douglas N.	83,637	-
Murray, Coleen	113,050	-
Naiker, Arvind	88,339	-
Napper, Stephen	148,347	3,936
Natoc, Lisette	162,433	-
Neil, Mark	96,576	1,037
Nenno, Christine	87,814	354
Newitt, Scott	108,546	397
Nickel, Clayton	180,313	667
Nijjer, Talvir	75,818	90
Nunemaker, Devin	160,136	-
Nybo, Clayton	91,877	-
O'Keeffe, Madison	101,569	310
Olson, Kelly	152,240	250
Ondzik, Michael	123,207	1,105
O'Neal, Hayden	91,736	1,070
O'Neill, William	125,005	265
Ostrovsky, Yvette	109,241	2,587
O'Sullivan, Allison	76,557	-
Page-Brittin, Penny Anne	85,098	65
Palframan, James	124,090	1,616
Pallot, Robert	111,207	-
Papish, Elijah (Dan)	75,156	-
Pappas, Geoffrey	166,281	-
Parhar, Harjit	76,792	-
Park, Young Tae	77,234	-
Pasco, Richard	76,659	2,779
Paterson, Emily	96,331	119
Paul, Jeffrey	130,578	-
Paul, Jerris	84,888	90
Payer, Dakota	75,522	-
Payer, Ryan	149,508	402
Pederson, David	160,687	266
Pengelly, Brian	162,721	1,550
Penman, Jordan Ross	132,429	-
Peters, David	131,648	-
Peterson, Andrea	140,403	1,903
Pfeifer, Mark	152,684	-
Pitcairn, Sarah	95,381	2,231

Name	Remuneration (\$)	Expenses (\$)
Pitman,Robert	90,716	80
Podgorski,Monika	114,639	-
Porter,Lisa	92,080	2,140
Prasad,Snead	109,084	855
Purcell,Grant	101,824	-
Purewal,Gurinder Paul Singh	124,838	3,635
Pushparaj,Thanusan	105,006	-
Quinn,Michael	136,671	1,725
Rackett,Sean	80,565	-
Randhawa,Gurjeve	134,708	-
Rasode,Justin	82,210	-
Raven,Blake	85,674	-
Redman,Kenneth	143,676	2,574
Reid,Steven (Trent)	244,807	3,049
Reny,Colleen	75,671	1,978
Ribic,Sasha	93,702	1,100
Rickards,Ryan	205,908	-
Rittinger,Keegan-Michael	131,978	-
Roberts,Michael (Scott)	75,438	-
Robertson,Bruce	107,426	411
Robertson,Hunter	88,480	-
Roberts-Taylor,Shannon	90,170	25
Robinson,Darren	146,297	-
Robinson,Jordan	91,581	-
Robinson,Michael	75,818	213
Rock,Dwayne	101,640	-
Rogers,Blake	138,025	-
Rogers,Lynn	80,503	-
Rose,Douglas	138,684	2,790
Rosner,Colby	76,149	90
Rowe,Roxanne	87,064	-
Ruskowski,Michael	199,608	1,004
Russell,Blake	119,507	229
Rybacha,Deanie	212,740	3,054
Sagert,Jarrett	80,995	947
Sallis,Frank	86,209	-
Salmon,Leanne	149,219	392
Sanderman,Lance	104,543	-
Sandhu,Harsimranjot Singh	78,104	-
Sanghera,Amerdeep (Bobby)	99,767	40
Sangret,Marcy	334,899	1,681
Sansbury,Michael (Clayton)	170,698	-
Santoso,Patricia	87,814	4,938
Saunders,Deborah	144,903	275
Savage,Ryan	145,981	-

Name	Remuneration (\$)	Expenses (\$)
Sayers, Steven	103,494	-
Schaefer, David K	214,139	188
Schneider, Rory	84,735	-
Schofield, Tyson	164,696	7,706
Schootman, Todd Ryan	85,315	-
Schroeder, Tory	163,420	-
Scobie, Michael	140,136	-
Scott, Lyle M	119,670	680
Sears, David	124,763	-
Selig, Todd	76,499	90
Selk, Chadwick	145,024	-
Semler, Joseph	137,372	-
Sesto, Sasha	79,032	-
Seto, Deborah	183,021	4,676
Sharma, Arvind	129,602	-
Sharma, Kevin Kishore	81,496	-
Sharma, Muneesh	100,767	895
Shcherbyna, Olga	150,444	4,049
Sheehy, Shawn	142,952	1,090
Shergill, Sumandeep	197,220	891
Shiyuk, Todd	150,913	-
Shortridge, Ryan	101,242	-
Sim, Kenny	142,692	-
Sim, Stephen	77,702	-
Simihag, Julius	84,920	217
Simpson, Shelley	81,390	755
Singh, Amandeep	84,312	697
Singh, Harminder	79,511	-
Skands, Chad	140,403	1,550
Smallwood, Shannon	82,279	-
Smith, Fletcher	108,532	312
Smith, Jarrett	97,190	-
Smith, Russell David	200,415	-
Smith, Samantha (Pillay)	209,813	1,492
Sochting, David	129,028	4,556
Sochting, Sara	85,437	372
Sohn, Brian Sooyoung	120,918	2,189
Soravito, Stephen	171,928	-
Springman, Shane	126,104	-
St. Claire, Gary (Dale)	148,222	2,484
Stanger, Daniel	97,894	-
Stanton, Helen	96,483	339
Steel, Kathleen (Kate)	123,622	3,471
Stene, Judith	209,494	266
Stewart, Scott	88,967	428

Name	Remuneration (\$)	Expenses (\$)
Stiebel,Joshua	120,090	-
Storey,Kristy	144,010	701
Storie,Kent	83,728	-
Sullivan,Robert	142,073	1,445
Swan,Gavin	87,274	-
Swardh,Ted	199,876	1,075
Taggart,Matthew	126,591	-
Takhar,Harveer	144,142	916
Talaber,Janet	78,041	-
Tan,Gordon	88,486	-
Tarumoto,Derek	88,486	1,024
Tattrie,Jason	167,583	1,779
Taylor,Chad	162,465	1,912
Taylor,Reid	127,950	-
Taylor,Richard	99,296	-
Terpsma,David	130,308	-
Thandi,Samdeep	111,152	1,229
Thicke,Heather	150,936	3,407
Thompson,Charles	87,421	-
Threlfall,Alisha	85,263	1,422
Thulin,Paula	121,724	1,570
Tian,Chunrong (Cathy)	119,673	463
Tomayao,Mervin	149,084	2,523
Tong,Yun (Nina)	95,282	2,211
Totten,Dean Jay	76,745	-
Townrow,Evan	124,659	1,414
Towstyka,Michelle	143,184	630
Tran,Susan	81,392	-
Trenholme,Christopher	144,604	-
Trithardt,Kris	105,196	1,126
Tuerlings,Leslie	131,645	362
Turner,Jackson	87,609	-
Turner,John	168,523	2,428
Turner,Josh	228,299	2,156
Turre,Ravi	134,290	266
Upadhyay,Khelen	105,050	1,694
Usipiuk,Derrick	75,918	266
Utsunomiya,Scott	90,267	80
Uys,Cornelis	131,545	-
van Agteren,Ayla	93,890	2,173
van Dyk,Donny	393,496	7,793
VanEssen,Jonathan	104,719	1,024
Veale,Christopher	89,367	468
Villanueva,Andrea	82,083	-
Vollweiter,Justin	144,943	-

Name	Remuneration (\$)	Expenses (\$)
Voloshin, Daniel	84,824	-
Voutilainen, Ryan	91,899	725
Vranckaert, Tanner	83,522	-
Vu, Chau Thanh Minh	109,855	1,935
Vuilleumier, Paul	91,970	535
Walker, Ryan	87,177	-
Walker-Grazier, Jenna April	93,473	-
Wang, Daniel	87,905	-
Ward, Nigel S.	148,232	-
Warner, Colin	96,123	16
Watson, Adam William Allan	129,564	1,105
Watson, Robert	78,392	100
Waugh, Christopher	90,309	397
Weltzin, Brian	157,535	-
Werner, Brittany	110,543	-
West, Mandy	116,101	-
White, Tavish	147,709	1,370
Whittome, Richard	158,958	2,428
Whyte, Scott	85,461	269
Wiebe, Aaron J	86,911	1,024
Wiebe, Eli	75,881	-
Wiens, Alexandra	86,527	-
Williamson, Jamie	84,821	397
Willing, Daniel	134,164	1,342
Wilson, Eric	129,736	2,445
Wilson, Kelly	119,598	2,911
Wilson, Kevin	100,942	-
Wilson, Scott D.	85,614	-
Windblad, Jason	148,592	-
Wolfe, Randall (Randy)	91,502	-
Wong, Andy Koon Hang	128,779	-
Wong, Jacqueline	90,181	544
Wong, Queenie	154,742	1,698
Wong, Randy	81,512	-
Wood, David M	202,369	6,177
Wood, Jason D.	165,555	-
Wood, Stephen James	163,225	-
Woodley, Bradley J.	84,935	170
Woznikoski, Joel	146,278	-
Wright, Hunter (Matteo)	137,560	-
Yee, Gary	76,591	-
Yee, Hon	162,061	2,257
Yeoh, Pheng (Victor)	100,639	1,375
Yip, Silvia	117,204	6,514
Young, Darin	213,025	3,083

Name	Remuneration (\$)	Expenses (\$)
Yu, Felix	78,899	2,170
Zakrzewski, Darren	138,766	-
Zamoranos, Coby	76,382	225
Zazubek, Janet	117,353	709
Zerbinos, Peter	97,877	1,618
Zimmerman, Vernon	106,601	-
Zorbakis, Carmel Maureen	120,763	610
Remuneration and expenses (over \$75,000)	71,314,944	482,149
Remuneration and expenses (under \$75,000)	26,468,208	58,483
Total Remuneration paid for the year	97,783,152	540,633
Employer portion of CPP and Unemployment Insurance	5,210,585	-
TOTAL (excluding Delta Police Board Members)	102,993,737	540,633

Financial information Regulations Schedule 1, section 6 (2)

CITY OF DELTA

SCHEDULE OF SEVERANCE AGREEMENTS

There was five (5) severance agreements made between the City of Delta and its non-unionized employees during the fiscal year ended December 31, 2024. These agreements represent between three (3) and ten (10) 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, 2024

Supplier	(\$)
1119123 BC Ltd	36,777
1442035 B.C. Ltd.	430,481
341234 B.C. Ltd dba Microserve	78,803
A & A Testing Ltd	57,808
Abbotsford Chrysler Dodge Jeep Ram Ltd	1,641,515
Absolute Industrial Mechanical Ltd	29,340
AC Botkin Trucking	149,315
Access Info Management of Canada, ULC	66,457
Acklands-Grainger Inc	25,658
Advance Pest Control Corp	26,901
AdvantageOne Technology Inc	105,733
AE Concrete Products Inc	287,052
AECOM Canada Ltd.	62,429
Ainsworth Inc	97,264
Alarmtron (BC) Ltd	61,729
Alexander Holburn Beaudin & Lang LLP	160,737
All Roads Construction Ltd	242,699
Alliance Painting & Laser Ablation Ltd	66,150
Alpha Aviation Inc	2,021,165
Amazon	231,623
Amco Pump Manufacturing	61,589
Andrea Hajdo Forbes	89,286
Andrew Sheret Ltd	26,408
Andrews Riverside Marina Ltd	143,000
Ansan Industries Ltd	25,662
Aon Reed Stenhouse Inc	2,272,137
Aplin & Martin Consultants Ltd.	776,976
Apple Canada Inc	143,319
Arcadis Canada Inc	89,417
Arsalan Construction Ltd	1,164,163
Assa Abloy Entrance Systems Canada, Inc	46,620
Associated Fire Safety Equipment	312,496
Associated Fire Safety Group Inc.	91,248
Astrographic Industries Ltd	43,556
Atco Structures & Logistics Ltd	61,590
AthElite Sports Academy Inc	37,870
AtkinsRealis Canada Inc	52,847
ATS Traffic Ltd	29,533

Supplier	(\$)
Aughdem Inc	33,390
Aulona Painting & Restoration Ltd	52,535
Austin Metal Fabricators LP	25,208
AVO Vehicle Outfitting Inc.	51,523
A-Wes Enterprises	253,929
Axon Public Safety Canada Inc	56,760
BA Blacktop Infrastructure Inc	851,895
BA Blacktop Ltd.	460,581
Barnes Wheaton	55,621
Barricades and Signs Ltd	29,631
Bauer Consulting Inc	301,350
BC Employer Health Tax	2,710,078
BC Hydro	74,416
BC Hydro & Power Authority	3,766,266
BC Occup & Athlete Cardiac Services Inc	28,000
BC Pension Corporation	14,245,253
BC Plant Health Care Inc	721,747
BCD Holdings Ltd.	31,159
BCI Consulting Inc	29,888
Beatty Floors Ltd	75,132
Bell Canada	55,758
Belzona Molecular B.C. Ltd	80,876
Best Buy	39,896
BioMaxx Wastewater Solutions Inc.	51,912
Birdseye Office Inc.	125,559
Black Press Group Ltd.	134,893
Blackline Site Works Ltd	127,936
Blackrete Paving Ltd	44,510
Blue Heron Courier Inc.	29,800
Blue Pine Enterprises Ltd	80,235
Bojan High End Kitchens Inc	57,330
Bollman Roofing & Sheet Metal Ltd	312,848
Boys & Girls Clubs of South Coast BC	113,000
Brandt Tractor Ltd	398,370
Brett Young Seeds Ltd	44,732
Brian Staines	32,195
Briere Production Group Inc	89,427
British Columbia Institute of Technology	109,104
Brogan Fire & Safety	56,074
Bryan Zellweger Ltd	124,551
C.E.S. Engineering Ltd	95,025
C3 Mainline Inspections Inc.	146,396
Canada Chairlines Ltd.	89,333
Canada Post Corporation	179,956
Canadian Dewatering L.P.	29,668

Supplier	(\$)
Canadian Recreation Solutions Inc.	48,431
Canadian Tire	28,184
Cannepp Boiler Room Technologies Ltd	108,467
Canon Canada Inc	185,746
Canteen of Canada Ltd	33,409
Canuck Security Services Ltd	26,075
Cattan Technologies Inc	39,220
CBS Parts Ltd	46,738
CDW Canada Corp	808,070
Cedar Crest Lands (BC) Ltd.	2,631,314
Cedar Rim Nursery	59,021
CentralSquare Canada Software Inc	178,249
Centre Electric Ltd	27,093
Century Group Lands Corporation	273,370
Chainalysis Canada Inc.	38,691
ChargeFWD Technology Ltd	37,139
Cimco Refrigeration	49,749
Cintas	83,107
Citiwest Consulting Ltd	383,210
City Hoe Services Ltd	46,902
City of Surrey	507,557
City of Vancouver	135,915
Cleartech Industries Inc	170,738
Cloverdale Brake & Wheel 2007 Ltd	27,847
Cobing Building Solutions	614,503
Cobra Electric Services Ltd	37,314
Commercial Lighting Products Ltd	78,584
Commercial Truck Equipment Co.	50,071
Community Fire Prevention Ltd.	82,875
Community Safety Knowledge Alliance	25,000
Concept Controls Inc	31,384
Concord Excavating & Contracting Ltd.	291,556
ContainerWest Manufacturing Ltd	402,882
Convergent Information Systems	26,177
Core Group Civil Consultants Ltd	116,424
Costco	36,749
Crown Contracting Ltd	911,224
CTOMS	31,467
Cullen Diesel Power Ltd	255,887
Cullen Western Star	90,961
Cummins Canada ULC	25,351
Dallas Watt Demo Ltd	64,944
DavTech Analytical Services	28,841
DB Perks & Associates Ltd	131,007
Dell Canada Inc	1,009,358

Supplier	(\$)
Deloitte LLP	33,705
Delpont Electric 2000 Ltd	50,828
Delta Chamber of Commerce	181,000
Delta School District 37	117,295
Delta School District Maintenance Dept	81,880
Deltassist Family & Community	179,000
Denise Fisher	34,429
Dialog BC Architecture	360,215
Dinesen Nurseries Ltd.	134,332
Direct Equipment West Ltd.	31,630
DLA Piper (Canada) LLP	70,904
DMD & Associates Ltd	93,651
Dominion Janitors Supply Ltd	32,008
Double R Rentals Ltd	152,475
Dr Mark Davies	95,897
Dronelogics Systems Inc	111,500
DS Tactical	248,048
Ducharme Seating Int (1991) Inc	88,740
Duka Environmental Services Ltd	35,273
Dunbar Lumber Supply	75,593
Dynamic Specialty Vehicles Ltd	104,572
E B Horsman & Sons Ltd	52,659
E. Lees & Associates Consulting	25,890
EastLink	60,674
EBB Environmental Consulting Inc.	237,103
ECOMM, Emergency Communication for BC	4,428,600
ECS Electrical Cable Supply Ltd	37,127
Electrogas Monitors Ltd	32,919
Elevation Technical Services Ltd	90,557
Elite Fire Protection Ltd	81,443
Elpol Electrical Services BC Inc	730,153
Emcee Kyla Holdings Ltd Harvest Festival	36,750
Emco Corporation	277,840
Empire Signworks Inc	100,432
Energy Network Services Inc	164,311
Englobe Corp	25,507
Enkon Environmental Ltd	30,254
Ensign Pacific Lease Ltd.	388,526
Envyrozone Inc	43,137
eScribe Software Ltd	71,232
ESRI Canada Ltd.	168,334
Evardo General Contracting Inc	57,304
Extreme Turf Inc	45,885
Falcon Equipment Ltd	510,584
Farris LLP	127,237

Supplier	(\$)
Fasken Martineau Dumoulin LLP	48,727
Fastback Moving & Rubbish Removal	42,968
FaulknerBrowns Architecture Inc	110,482
Federation of Canadian Municipalities	26,637
Fiducheah Independent Solutions	28,665
Fiore Group Training Inc.	31,737
Fit 22 Consulting Inc	87,405
Flaman Fitness	35,118
Fleet Services Installation Inc.	85,165
Flexahopper Plastics Ltd	45,571
Flocor Inc.	871,873
FlowSystems Distribution Inc	532,413
Flynn Canada Ltd.	84,440
FocusedIn Solutions Inc	36,781
Fortis BC - Natural Gas	556,334
Fortius Mechanical Inc	223,381
Fountain Tire Ltd	235,839
Fraser Valley Refrigeration Ltd	203,452
Fraser Valley Regional Library	4,491,599
Fred Surridge Ltd	868,796
Frontline Outfitters Ltd	38,661
FS.com Inc	39,580
GB Paving Ltd	64,186
GE Intelligent Platforms Canada	33,045
GeoAdvice Engineering Inc	63,766
GFL Environmental Inc	1,469,141
Ginco Consulting Ltd	67,428
GLE Green Landscape Experts Ltd	398,882
Glenn Burchart dba The Whole Truth	27,720
Global Sports Products Inc.	25,095
Goodyear Canada Inc	113,619
GPM Civil Contracting inc	186,443
Grand & Toy	209,809
Granicus Canada Holdings ULC	36,857
Great Northern Engineering Consultants	52,266
Greater Vancouver Regional District	12,070,392
Greater Vancouver Sewerage and Drainage District	303,259
Greater Vancouver Water District	23,055,642
Gregg Distributors (BC) Ltd	52,249
GRP Construction Ltd	72,861
GS Bhullar Trucking	43,565
GST MC	94,333
Guild Yule LLP	69,617
Habitat Systems Inc	30,893
Hatfield Consultants LLP	65,304

Supplier	(\$)
Heath Newton	37,243
Heidelberg Materials Canada Ltd	722,886
Heritage Office Furnishings Ltd	52,249
Hexcel Construction Ltd	2,334,226
Hootsuite Inc	33,137
Howard Wilson Construction Ltd	59,535
Hunter Litigation Chambers Law Corp	112,248
Hybrid Audio Visual Inc	347,259
Hyland Software Canada ULC	47,025
IBM Canada Ltd	209,927
ICE Special Projects Ltd	437,500
Ichiban Fine Cleaning	96,377
Iconix Waterworks LP	30,522
Ideal Door Ltd	44,276
IDRS	187,247
Impact Office Furnishings Ltd.	62,745
Indalma Creative Inc.	30,547
Infinite Road Marking Ltd.	291,737
Inline Sales & Service Ltd.	27,239
Insurance Corporation of British Columbia	871,056
Interprovincial Traffic Services Ltd	67,207
Iron Age Manufacturing Ltd	33,317
ISL Engineering and Land Services Ltd	75,763
Island Key Computer Ltd.	244,846
J Bayer Trucking Ltd	144,622
J8 Plumbing & Heating Inc	57,514
Jack Cewe Construction Ltd	113,007
Jacobs Consultancy Canada Inc	33,706
Jie Ru, Min Juan & Zhen Hui Chen	106,900
Jigneshkumar P & Pravinchandra Parekh	45,000
Jim Pattison Lease	35,270
JJM Construction	726,561
Joint Force Tactical Ltd	54,740
Jordair Compressors Inc	53,879
JRG Benefits Inc	54,600
Justice Institute of BC	230,082
K9 Community Clean Limited	27,595
Kadence Hospitality & Development Inc	43,864
Kendrick Equipment (2003) Ltd	267,993
Key Innovations Inc.	48,671
Keystone Electric Ltd.	142,010
Key-West Asphalt (332) Ltd	3,249,178
Key-West Asphalt (333) Ltd	531,491
KinVillage Association	161,540
Klondike Infrastructure Ltd	286,146

Supplier	(\$)
Komandor Vancouver Closets & Doors Inc.	182,820
KONE Inc	36,310
Kontzamanis Graumann Smith MacMillan Inc	41,458
KPMG LLP	134,868
Kronos Canadian Systems Inc	142,218
KS Trucking	91,098
Kuldip S Dhaliwal	135,000
KW Lock & Safe	165,080
L42 Solutions Ltd	89,237
LA Contracting Ltd	278,180
Ladner Harbour Machine Shop 2020 Ltd	143,912
Ladner Minor Baseball Association	837,939
Lafarge Canada Inc.	79,891
Land Titles and Survey Authority	66,391
Landtec Ground Experts	447,628
Lanesafe Traffic Control Ltd	1,626,563
Langley Concrete & Tile Ltd	25,459
LED Roadway Lighting Ltd	125,788
Lefler Consultation & Sales	33,889
Len Botkin Trucking	558,490
Lidstone & Company	255,219
Lifesaving Society	77,909
Lifestyle Equipment (2002) Ltd.	104,460
Loginradius Inc	69,272
Long View Systems Corporation	174,530
Lordco Parts Ltd	133,136
M D Charlton Co Ltd	139,688
Mackin Architects Ltd	31,412
Magnet Forensics Inc	31,727
Mainland Construction Materials ULC	47,717
Mainland Ford	304,358
Mainroad Maintenance Products Ltd.	210,078
Maple Leaf Disposal Ltd	85,359
Marathon Surfaces Inc	31,458
Mar-Tech Underground Services Ltd	326,752
Martland & Saulnier	83,779
Matcon Civil Constructors Inc.	99,948
McRae's Environmental Services Ltd	1,283,815
MDT Technical Services Inc.	37,076
Meadowlands Horticultural Inc	74,436
Medical Technology (W.B.) Inc	25,651
MedTeq Solutions CA Ltd	27,126
Mega-Tech	35,447
Merletti Construction (1999) Ltd	1,767,337
Method Innovations Partners Inc	1,673,212

Supplier	(\$)
Metro Roofing & Sheet Metal Ltd	688,587
Miller & Co Concrete Solutions Inc	29,610
Mills Printing & Stationery Co Ltd	35,691
Min of Fin - Min of Forests, Lands	25,802
Minister of Finance	178,161
MJL Engineering Ltd	254,588
Modern Grounds Maintenance Ltd	43,750
Moneris	359,416
Morrison Hershfield Limited	182,282
MSS Ltd	33,925
National Graphic Solutions (2016) Inc	25,630
Navigate Mfg Co Ltd	35,180
Nebula Cybersecurity Group Ltd (Nebula)	157,120
Neufeld Professional Services Inc	65,549
New Rhodes Construction Inc	423,723
Nutech Facility Services Ltd.	38,545
Nutrien Ag Solutions (Canada) Inc	55,376
O4 Architecture Ltd	341,999
Oakcreek Golf & Turf Inc	323,268
Oakcreek Golf and Turf LP	241,601
Ocean Marker Sport Surfaces (2014) Ltd	442,597
On Side Restoration	245,566
ONETeam Sports Group Inc.	49,168
Options Community Services	30,275
Oracle Canada ULC	236,605
P Sekhon Trucking	68,843
Pace Solutions Corp	25,193
Pacific Bark Blowers Inc	42,505
Pacific Blue Cross	4,917,905
Pacific Coast Publications LP	120,976
Pacific Cutting & Coring Ltd.	184,395
Pacific Flow Control Ltd	86,776
Par Bhullar Trucking Ltd	27,736
Parkworks Solutions Corp	51,495
Parsons Inc	26,124
PBX Engineering Ltd	35,960
PerfectMind Inc	102,824
Peterbilt Pacific Inc	76,651
Petro-Canada Lubricants Inc.	53,420
Petro-Canada Superpass,a Suncor Business	444,990
Phoenix Enterprises Ltd	121,262
Pickering Safety	47,062
Pinchin Ltd	50,077
Pinton Forrest & Madden Group Inc.	40,950
Pit Stop Portable Toilet Services Ltd.	29,000

Supplier	(\$)
Pitney Bowes of Canada Ltd	43,237
PJB Mechanical	267,187
PML Professional Mechanical Ltd	62,375
Poly-Mor Canada Inc	28,875
Postage By Phone	96,600
Powerland Computer Ltd	129,044
PPG Architectural Coatings Canada, Inc	30,201
Precision Service & Pumps Inc.	38,776
PricewaterhouseCoopers LLP	99,591
Primecorp Police Records Information	482,802
Profire Emergency Equipment Inc	162,003
Progressive Messenger Ltd	37,849
PSD Citywide Inc	27,877
PW Trenchless Construction Inc	28,981
R. Hamilton Excavating Ltd	28,728
Rampart International Corp	65,917
Reach Child and Youth Development Soc.	62,514
Receiver General Canada	1,603,736
Remple Disposal Ltd	7,219,691
RF Binnie & Associates Ltd.	697,029
Richco Contracting Ltd	1,326,343
Rimkus Consulting Group Canada Inc	94,667
RJS Construction Ltd	83,968
RM Ellis Trucking	131,828
Roadway Towing Ltd	100,872
Rocksolid Landsculpting Corp	166,714
Rogers Communications Inc.	26,449
Rollins Machinery Ltd	549,783
Roper Greyell LLP	28,768
Royal Wood Tree Service Ltd	186,345
Safeguard Business Systems Ltd.	27,526
Safesidewalks Canada Inc	59,556
Safetek Emergency Vehicles Ltd.	1,385,763
SavATree Canada Inc	225,871
SBC Insurance Agencies Ltd	46,700
Scenicridge Developments Corp	55,335
Scooby's Dog Waste Removal Services Ltd	25,951
Seal Tec Industries Ltd.	74,383
Sedgwick Strategies Inc	127,575
Seismic 2000 Construction Ltd	78,117
Select Steel Ltd.	54,086
Shell Energy North America (Canada) Inc	387,373
Sherrell Trucking Co Ltd	128,426
SHI Canada ULC	29,749
Skye Consulting (B.C) Ltd	30,345

Supplier	(\$)
Softchoice LP	169,238
Solid Caddgroup Inc	26,055
Sources Archaeological & Heritage Rsch	1,128,530
South Fraser Custom Landscapes Ltd	57,333
Specimen Trees	118,647
Spire Construction Inc	617,153
Sport Systems Canada Inc.	35,312
Squamish Motorsports Marine RV	49,663
Standard Electric BC Ltd	81,855
Stantec Consulting Ltd	184,481
Status Electrical Corp	72,617
Steve's Septic Services Ltd	52,500
Stirling LLP	429,999
Stirling LLP in Trust	5,584,351
Strait Express	27,065
Summit Valve and Controls Inc.	34,235
Sunbury River Road Developments LP	125,000
Suncor Energy Products Partnership	1,736,214
Sunset Memorial & Stone Ltd	82,431
Super Save Disposal	53,045
Support Soho Inc	87,248
Sure Ladner Copy Centre	32,268
TCVS Enterprises Co. Ltd	70,032
Tech Network Supply LLC	41,307
Technical Safety BC	30,898
Telus	202,360
Telus Communications Inc	82,921
Telus Health Care Centres Inc	49,807
Telus Mobility	504,786
Tenaquip Ltd.	39,394
Terrane Engineering Group Ltd	81,665
Terrasol Environment Inc	148,103
TFM Consultants International Ltd	28,231
TGCC Management LLP	38,262
TGK Irrigation Ltd.	161,086
The Canada Life Assurance Company	1,383,328
The Clear Umbrella Inc	71,400
The Delta Farmland and Wildlife Trust	50,000
The Hockey Shop	35,026
The Home Depot	66,673
The Range Indoor Shooting Inc	36,713
Thunderbird Plastics Ltd.	36,530
Thurber Engineering Ltd	119,612
TinBox Energy Software Inc	40,887
TKL Construction Management	40,178

Supplier	(\$)
Trans Power Construction (1999) Ltd	36,220
Transwest Roofing Ltd	299,163
Triple Three Trading Ltd	39,137
Triumph Traffic Industries (2024) Inc	381,873
Triumph Traffic Industries Inc.	121,742
Tsawwassen Animal Hospital	74,731
Tsawwassen Business Improvement Society	151,326
Uline Canada Corporation	105,879
Unitech Construction Management Ltd	151,079
United Rentals of Canada, Inc.	57,368
Unitus Painting Ltd.	37,609
Upanup Studios Inc	30,949
Urban Environmental Ltd.	43,638
Urban Impact Recycling Ltd.	40,432
Urban Systems Ltd	267,068
Valencia IIP Advisors Ltd	139,913
Vancouver Axle & Frame Ltd.	39,206
Vector Restoration Ltd	170,747
Victor Ibarra	41,902
Vimar Equipment Ltd	522,944
VirTra, Inc.	27,300
Wal-Mart	33,205
Waste Management of Canada Corp	52,946
Water Street Engineering Ltd	79,578
Watson & Associates Economists Ltd	64,056
Watson & Barnard	52,372
WATT Counselling Group	51,283
Weber Supply Company Inc.	216,622
Wedler Engineering LLP	193,441
West Coast Fitness Fixations Inc.	72,605
West Coast Machinery Inc	26,025
West Coast Toyota	202,214
Western Integrated Electrical	101,536
Westerra Equipment LP	91,810
Westmar Advisors Inc	178,023
Westport Construction Group Inc.	122,398
Westvac Industrial Ltd.	43,544
WFR Wholesale Fire & Rescue Ltd.	56,180
White & Gale Consulting Inc	27,258
WhiteStar Property Services Ltd	76,207
Wilco Civil Inc	1,775,141
Willow Spring Construction (BC) Ltd	726,914
Wishbone Industries Ltd.	64,180
Wolseley Canada Inc	276,198
Wood Wyant Inc	264,275

Supplier	(\$)
WorkSafeBC	3,596,244
Wright Canada Holdings Ltd	159,064
WSP Canada Inc	84,149
Wurth Canada Ltd	88,233
X10 Technologies Inc	105,155
Xylem Canada LP	267,372
Yanxia Sun	33,950
Yard-At-A-Time Concrete (1988) Ltd	233,929
Young Anderson Barristers & Solicitors	229,979
Yue Xu	33,950
Zeemac Vehicle Lease Ltd	395,111
Zuma Lift Service Inc	28,343
Payments to Supplier for Goods and Services greater than \$25,000	185,652,740
Payments to Supplier for Goods and Services less than \$25,000	7,853,340
Total payments to Suppliers for Goods and Services	193,506,080

Financial information Regulations Schedule 1, section 7 (1)

CITY OF DELTA

SCHEDULE OF GRANT PAYMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

Recipient	Purpose	(\$)
Alpha Aviation Inc	Boundary Bay Airshow	100,000
Boys & Girls Clubs of South Coast BC	Funding agreement	113,000
British Columbia Institute of Technology	In lieu of tax exemption	96,000
Camille's Boutique	Fashion Festival grant	240
Camp Ignite Mentorship Program	Sponsorship	1,200
Community facility grants (various)	Community facility grants	56,277
Delta Chamber of Commerce	Tourism grant	166,000
Delta Firefighters Charitable Society	Golf sponsorship	5,000
Delta Firefighters Charitable Society	Mayor's Ball	5,000
Delta Hospital Foundation	Sponsorship	15,500
Delta Housing Be Mine Society	Community grant	5,000
Delta School District 37	School crossing guard program	105,273
Delta Stageworks Theatre Society	Community grant	3,000
Deltassist Family & Community	Funding agreement	179,000
ElderCollege Delta Society	Community grant	7,500
Fraser River Sturgeon Conservation Soc	Sturgeon conservation grant	10,000
Heron Hospice Society of Delta	Community grant	10,000
Hub Cycling	Learn 2 Ride grant	10,800
Kennedy Seniors Society	Community grant	3,000
KidSport Delta	Gala grant	5,000
Kinsmen Club of Ladner and Tsawwassen	Funding agreement	1,500
KinVillage Association	Funding agreement	156,540
KinVillage Association	Lawn bowling sponsorship	5,000
Ladner Business Association	Business initiative sponsorship	14,446
Ladner Pioneer May Days	Community Festival Grant	4,000
ND Business Association	Business initiative sponsorship	15,000
New Hope Church	Nick's Nook	14,386
North Delta Lions Club	Community Festival Grant	6,810
Reach Child and Youth Development Soc.	Funding agreement	62,514
Royal Canadian Legion #289	In lieu of tax exemption	9,000
The Delta Farmland and Wildlife Trust	Annual grant	50,000
The Project Pickle Society	Community grant	10,000
Tsawwassen Business Improvement Society	Community grant	1,000
Tsawwassen Business Improvement Society	Business initiative sponsorship	14,330
Tsawwassen Sun Festival Society	Community Festival Grant	3,860
Volunteer Cancer Drivers Society	Community grant	5,000
Total Grant Payments		1,270,176

Financial information Regulations Schedule 1, section 7 (2)