



District of  
**Maple Ridge**  
British Columbia  
Canada



**2003 Annual Report**

Fiscal Year Ending December 31, 2003





**Mayor Kathy Morse**  
and Members of Council



**Ernie Daykin**  
Councillor



**Judy Dueck**  
Councillor



**Candace Gordon**  
Councillor



**Jon Harris**  
Councillor



**Faye Isaac**  
Councillor



**Craig Speirs**  
Councillor



**2003 Annual Report**  
The Corporation of the  
**District of Maple Ridge**  
British Columbia, Canada

**Fiscal Year ending December 31, 2003**

**Produced by:**  
**(Corporate & Financial Services Division)**  
*Finance Department*  
*Communications & Human Resources Department*

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## Mayor's Message



**Kathy Morse  
Mayor**

On behalf of Council, I am pleased to present the 2003 Annual Report for the District of Maple Ridge.

Our Annual Report is an important document that presents an overview of 2003 to the citizens and customers of Maple Ridge. The Report is a blend of financial information, growth

statistics, and community accomplishments of the past year.

2003 was an exciting year for Maple Ridge. For the 13<sup>th</sup> consecutive year, staff at Municipal Hall won the Canadian Award for Financial Reporting from the Government Finance Officers' Association, as well as the Award for Outstanding Achievement in Popular Annual Financial Reporting for the 7<sup>th</sup> time.

Plans for the new Fraser Crossing and the Connector are well under way. This bridge, which will have enormous impact on our community, may also provide the right environment for economic development. As work begins on the bridge, the timing of the completion of the Official Community Plan (OCP) is critical. This document, the overall picture of the community, will help us accommodate the new development we will see in the very near future. In a time of growth, it is important to take measures to protect the natural beauty of our community. Stream mapping is complete and we are now able to provide citizens with a clear picture of setbacks and environmental protection.

Maple Ridge has grown tremendously in the past decade. Much of that growth has been residential and has resulted in a tax assessment base that is not as diverse as it should be. The current OCP review shows the need for more diversification in our tax base, and this new community plan is the instrument by which we can encourage a better mix of commercial, industrial and residential uses.

The Fire Department Master Plan is complete and has been submitted for financial review. In 2003, Maple Ridge joined the integrated homicide unit plan of the RCMP and increased our compliment of police officers accordingly. Further work on the capital reserves for the detachment is under way.

Although there are always financial challenges, the citizens of Maple Ridge rise to each of them in a way that is unique to this community. Much of the energy and enthusiasm found here can be attributed to tireless groups of volunteers who greatly enhance what your tax dollars are able to provide. This keeps our community working together and looking toward the future.



Council is making the social, environmental and economic health of Maple Ridge its top priority. As we work together to build the Maple Ridge of the

future, your participation is always encouraged and welcome.

**KATHY MORSE  
Mayor**



## Chief Administrative Officer's Message



**Jim Rule**  
CAO

It is with great pleasure that I provide introductory comments to the 2003 Annual Report.

Maple Ridge is a vibrant and dynamic community that is one of the fastest growing municipalities in British Columbia. The District is well positioned to be part of the excitement being generated in

British Columbia as the Province gears up for the 2010 Olympics Games.

Maple Ridge provides a wonderful quality of life. Its rural character and small town feeling combine with excellent services and facilities to create a lifestyle that is the envy of many other communities.

With 73,000 citizens and growing, Maple Ridge welcomes new residents and businesses almost weekly. The continuing challenge is to manage our rapid growth and at the same time maintain the unique character that is valued so much by our citizens.

Maple Ridge is one of eight Regional Town Centres identified in the GVRD "Livable Region Strategic Plan". Our objective is to create a vibrant commercial downtown hub for the region.

Some of the major initiatives to be undertaken in 2004 are:

- The start up of an Economic Development Office with the prime objective to diversify and grow the economy in Maple Ridge.
- Undertake an Official Community Plan review.
- Complete a long term sustainable financial plan to ensure the continued financial health of the District.

I would like to express my thanks to the dedicated employees of the district who provide quality services to our residents. We are very fortunate to have such a fine group of individuals who through their efforts, make Maple Ridge a great place to live.

J. L. (JIM) RULE  
Chief Administrative Officer





# Strategic Direction

## VISION

**A safe and livable community for our present and future citizens.**

## BUSINESS PURPOSE

The District of Maple Ridge is committed to the effective and efficient delivery of services for our customers and citizens.

## STRATEGIC FOCUS AREAS

- Governance
- Financial Management
- Inter-Government Relations/Partnerships
- Community Relations
- Economic Development
- Safe and Livable Community
- Transportation
- Smart Managed Growth
- Environment

## GOALS

### Governance

*Function as an open government with the greatest possible access by citizens to information and decision-making processes.*

- Hold town hall meetings on topics of interest to our citizens.
- Provide the public with a monthly update detailing Council's workplan and a calendar of upcoming discussion items.
- Use and promote the website as a method of providing quality information to the citizens of Maple Ridge.

### Economic Development

*Create an environment that will attract and retain investment in the community.*

- Establish an Economic Development Office.
- Promote business opportunities in Maple Ridge.

## VALUE STATEMENTS

<b>Leadership</b>	<b>To encourage innovation, creativity, and initiative.</b>
<b>Service</b>	<b>To be fair, friendly, and helpful.</b>
<b>Reputation</b>	<b>To stress excellence, integrity, accountability, and honesty.</b>
<b>Human Resources</b>	<b>To recognize that our people are our most valuable resource.</b>
<b>Community</b>	<b>To respect and promote our community.</b>

### Safe and Livable Community

*Ensure that quality emergency services are delivered in a timely, effective, and efficient manner.*

- Acquire land and begin construction of Firehall #4.
- Provide fire and safety education to children and adults.

*Address the impacts of emerging social issues on the local community and citizens through social planning and collaboration with other levels of government and local service providers.*

- Establish a social planning function within District staff.
- Support local organizations that provide food and shelter to homeless and disadvantaged citizens.

*Enhance the natural beauty of Maple Ridge.*

- Support Communities in Bloom and their efforts to promote Maple Ridge through the annual contest.
- Maintain the landscaping in the downtown area.
- Support organizations such as Adopt-a-Block.





# Strategic Direction

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## Transportation

*Maintain and enhance a multi-modal transportation system within Maple Ridge to provide citizens with safe, efficient alternatives for the movement of individuals and goods.*

- Seek partnerships with other levels of government for major road projects to maximize the value received by taxpayers.
- Inspect and maintain sidewalks, roads, and streetlights annually.

## Environment

*In partnership with other levels of government, adjacent municipalities, and other community groups, develop programs and projects to preserve and enhance the natural assets of Maple Ridge.*

- Maintain agreements with local environmental groups concerned with the protection of Maple Ridge watercourses.
- Encourage citizens to take advantage of curbside recycling, reducing the burden on landfill sites.

## **STRATEGIC DIRECTIONS**

### **Governance**

- Conduct our business in a manner that will uphold and enhance the public trust.
- Function as an open government with the greatest possible access by citizens to information and decision making processes.

### **Financial Management**

- Develop multi-year financial plans that not only address immediate needs but also address the longer-term financial sustainability of our community.
- Use a formal, business planning framework as a means to structure decision-making and publicly report our performance.
- Identify methods to expand the tax base and generate non-tax revenue.
- Continue to use a user-pay philosophy.
- Provide high quality municipal services to our citizens and customers in a cost effective and efficient manner.

### **Inter-Government Relations/Partnerships**

- Develop and maintain strong, positive working relationships with our adjacent neighbours, the municipalities of Pitt Meadows and Mission; the Katzie First Nations; the provincial government; the Greater Vancouver Regional District; and, TransLink.
- Identify and promote the use of partnerships with public agencies; business; not-for-profit; community groups; and, volunteers to provide local government and community services in a cost-efficient and effective manner.

### **Community Relations**

- Encourage citizen participation in local government and local government decision-making.
- Develop methods to communicate on a timely basis with citizens and community groups.
- Recognize and support the important contribution of volunteers in the community.
- Strive for enhanced service levels, quality of life and independence by citizens and community organizations in the delivery of leisure services and other municipal services through community development.

### **Economic Development**

- Use a formal economic development strategy as a means to structure a positive business and investment climate within Maple Ridge.
- Identify, in consultation with community stakeholders, specific new investment and employment opportunities.
- Build a sustainable community that includes a balance of land use types.
- Develop a pro-business, customer-service oriented approach in the delivery of municipal services.
- Develop and maintain high quality community documentation and promotional material to attract investment and employment.



## Strategic Direction

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### Safe and Livable Community

- Establish an emergency response and recovery plan in consultation with other public sector agencies, community groups, and other relevant stakeholders.
- Establish neighbourhood and community education programs to provide citizens with information and materials on emergency planning procedures.
- Ensure development standards incorporate crime prevention, safety and security concepts.
- Develop preventative as opposed to remediation initiatives in the delivery of fire and police services.
- Ensure that quality emergency services are delivered in a timely, effective and efficient manner through the development of multi-year business plans, which include detailed multi-year financial plans.
- In partnership with community groups, assist in the provision of leisure and cultural services to ensure access by all citizens.
- Address the impacts of emerging social issues on the local community and citizens through social planning and collaboration with other levels of government and local service providers.

### Transportation

- Maintain and enhance a multi-modal transportation system within Maple Ridge to provide citizens with safe, efficient alternatives for the movement of individuals and goods.
- In co-operation with other regional stakeholders, identify improvements to the inter-municipal transportation system within Greater Vancouver.

### Smart Managed Growth

- Develop a land use management process that is timely, open, inclusive, and consultative.
- Using the Official Community Plan, ensure growth is well managed and establishes a balance of use types that is efficient and enhances the unique quality of life in Maple Ridge.

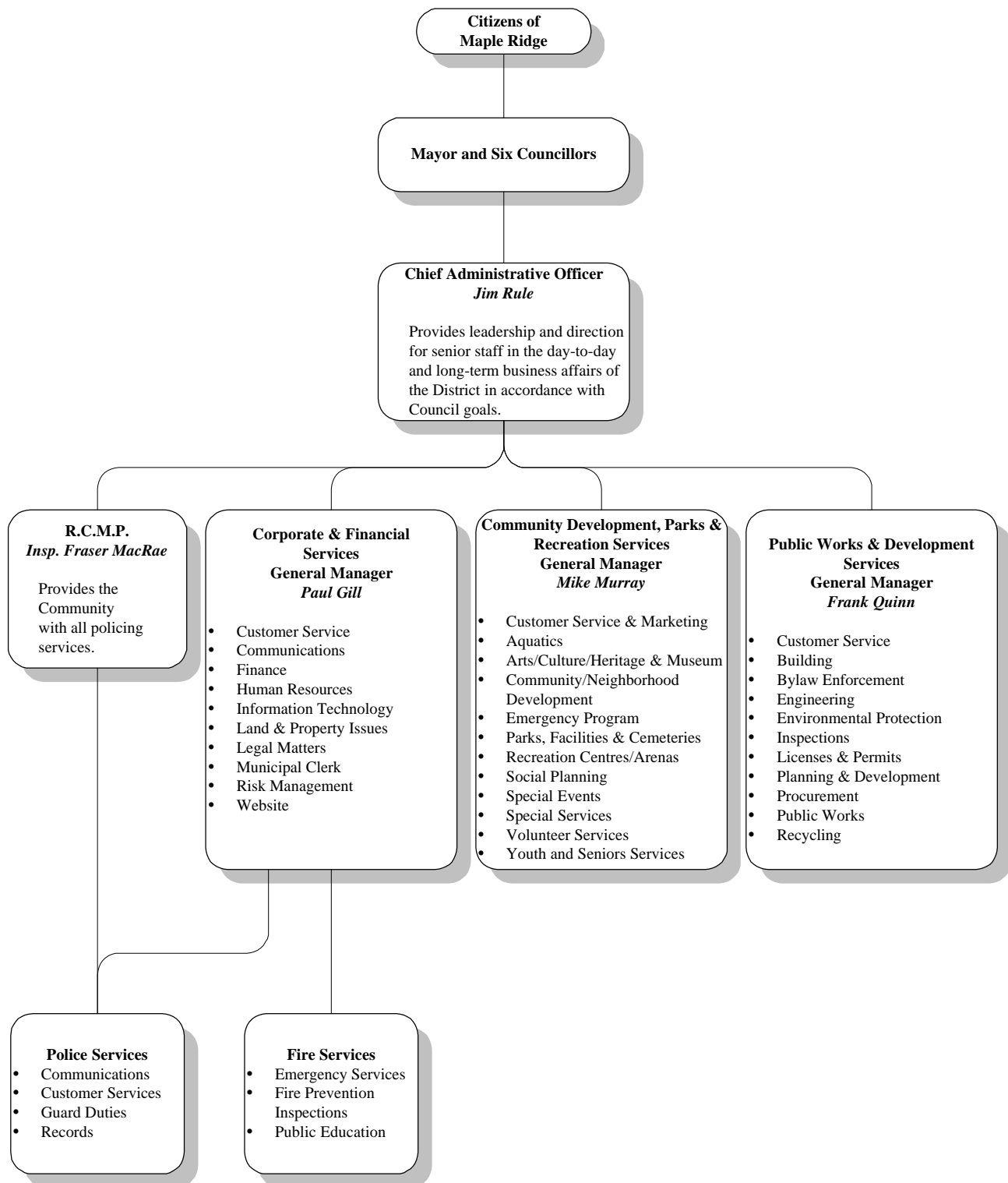
- Develop land use regulations, bylaws, procedures, and practices to implement the Official Community Plan.
- Protect and manage existing municipal infrastructure through the preparation of appropriate plans to ensure development, maintenance and renewal of parks and open spaces; roads; sidewalks; water; sewer and stormwater systems; and, public buildings.

### Environment

- Promote individual and community responsibility for the stewardship of natural resources.
- Identify and protect environmental features (such as watercourses) and areas that require special recognition and management.
- In partnership with other levels of government, adjacent municipalities, and community groups, develop programs and projects to preserve and enhance the natural assets of Maple Ridge.
- Promote alternative modes (pedestrian, bike and public transit) of travel to reduce reliance on the automobile.



# Organization Chart 2003





# Elected & Appointed Officials

## 2002 – 2005 Council

Mayor Kathy Morse

Councillor Ernie Daykin  
Councillor Judy Dueck  
Councillor Candace Gordon

Councillor Jon Harris  
Councillor Faye Isaac  
Councillor Craig Speirs

## 2003 Appointed Officials

Chief Administrative Officer ..... Jim Rule, M.A. B.ES. (Hon.), P. Mgr., MCIP  
 General Manager: Community Development, Parks & Recreation Services ..... Michael Murray, B.R.E.  
 General Manager: Corporate & Financial Services ..... Paul Gill, B.B.A., C.G.A., F.R.M.  
 General Manager: Public Works & Development Services ..... Frank Quinn, P.Eng., MBA PMP  
 Chief Information Officer ..... John Bastaja, B.A., M.R.M.  
 Municipal Clerk ..... Terry Fryer, B.A. Sc., P. Eng.  
 Municipal Engineer ..... Andrew Wood, M. Eng., P. Eng.  
 Director of Communications & Human Resources ..... John Leeburn, B.Comm., MBA  
 Director of Community Fire Safety/Chief ..... Dane Spence  
 Director of Development Engineering ..... Jeffrey Scherban  
 Director of Engineering Operations ..... Russ Carmichael, AScT, F.R.M.  
 Director of Engineering Projects ..... David Pollock, P.Eng.  
 Director of Finance ..... Jacob Sorba, C.G.A.  
 Director of Fire Operations/Chief ..... Peter Grootendorst  
 Director of Licences, Permits & Bylaws ..... Brock McDonald, B. Sc.  
 Director of Parks & Facilities ..... Mike Davies  
 Director of Planning ..... Jane Pickering, M.C.P., M.C.I.P.  
 R.C.M.P. .... Inspector Fraser MacRae

### Municipal Auditors

BDO Dunwoody LLP

### Municipal Bankers

TD Canada Trust

### Municipal Solicitors

Lidstone Young Anderson  
Russell & DuMoulin  
Murdy & McAllister

General  
Labour  
Public Private Partnership & Properties



## Commissions of Council

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**December 31, 2003**

### **Economic Advisory Commission**

Chair/Home Based Business Sector	Ian McLeod
Vice Chair/Community-at-Large	Shawn Mohajeri
Chamber of Commerce Liaison	Racine Barbour
Community-at-Large	Janet Smith
Education Community Liaison	Rick Carruthers
Finance Sector	Akeela Davis
Government Relations Sector	Kim Day
Human Resources Development Centre Liaison	Kathryn Marven
Industrial & Manufacturing Sector	Brenda Jenkins
Maple Ridge Pitt Meadows Tourism Society	Pat Kramer
Natural Resources Sector	Ruth Anderson
Residential Development & Construction Sector	Eddy Arndt
Retail & Marketing	Dennis Kinsey
Council Liaison	Councillor Ernie Daykin
Community & Business Relations	Brock McDonald Sandra Ramsay

### **Maple Ridge & Pitt Meadows Parks and Leisure Services Commission**

School District No. 42	Trustee Cheryl Ashlie Trustee Dave Rempel Trustee Kathie Ward
Maple Ridge Council Liaison	Mayor Kathy Morse Councillor Judy Dueck Councillor Craig Speirs
Maple Ridge Citizens At Large	Kathy Reinheimer Dave Roemer Jo Anne ten Brink Gerry Trerise
Pitt Meadows Council Liaison	Mayor Don MacLean Councillor Debra Eisel Councillor Gwen O'Connell
Pitt Meadows Citizens At Large	Bunny Horne Keith Nightingale
Municipal Liaison	Mike Murray David Boag Ingrid Kraus Jayne Aster



## Council Appointments 2003 - 2004

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### **Advisory and/or Legislated Committees**

Advisory Committee on Accessibility Issues  
Advisory Design Panel  
Bicycle Advisory Committee  
Community Heritage Commission  
Economic Advisory Commission  
Parks & Leisure Services Commission  
Social Planning Advisory Committee

### **Community Groups & Organizations (Liaisons)**

Chamber of Commerce  
Fraser Health Authority  
Ridge Meadows Arts Council  
Ridge Meadows Recycling Society  
Ridge Meadows Seniors Society  
Ridge Meadows Youth Council  
Tourism Maple Ridge & Pitt Meadows

### **Government Agencies**

E-Comm  
Fraser Basin Council  
Fraser Valley Regional Library  
Greater Vancouver Regional District  
Greater Vancouver Regional District Labour Relations Bureau  
Lower Mainland Treaty Advisory Committee

### **Special Committees**

Communities in Bloom  
Court of Revision (Frontage Tax)  
Development Agreements Committee  
Emergency Planning Committee  
Maple Ridge/Pitt Meadows Airport Society  
Smart Growth on the Ground

### **Staff Committees**

Employee Awards Committee  
Labour Management

### **Standing Committees**

Audit & Finance Committee  
Committee of the Whole



## Council Committee Structure 2003

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### **Financial Planning Committee**

The British Columbia Community Charter requires municipalities to prepare a 5 Year Financial Plan which is adopted annually by bylaw before May 15. The Plan may be amended at any time by bylaw. Each year, the Financial Plan from the previous year remains in place until the Plan for the current year is adopted. As part of the Plan process, Council must undertake a process of public consultation regarding the Financial Plan before it is adopted. The Community Charter does not specify the format of the public consultation process and it may be varied at Council's discretion to suit the local community.

### **Committee of the Whole**

Responsibility for all other matters not assigned to other sub-committees as noted hereinafter:

#### ***Community Development, Parks & Recreation Services***

Responsibility for parks recreation and cultural activities, programs, facilities, liaison with community groups, community development work, and accessibility as well as emergency preparedness.

#### ***Corporate & Financial Services***

Responsibility for general administrative issues, protective services, personnel and labour issues, financial management, audit services, and policy development.

#### ***Public Works & Development Services***

Responsibility for land use and zoning issues, long-range planning, growth management, the Official Community Plan, bylaw enforcement, business licensing, economic development, engineering services, transportation matters, development charges, and associated functions.



## Services Provided by Municipal Departments

*The District's operational and administrative structure is comprised of four divisions. A general overview of each is provided below.*

### **Administration:**

*Chief Administrative Officer – Jim Rule*

The Chief Administrative Officer is responsible for the overall administration of the District's departments, developing corporate policy, providing leadership and direction for senior staff in the day-to-day and long-term business affairs of the District in accordance with Council goals, and providing advice to Council about District organization and operating procedures.

### **Community Development, Parks & Recreation Services:**

*General Manager – Mike Murray*

The division's role is to ensure coordination of resources in management and development of parks, delivery of leisure services, acting as a networking agent, information broker, and community resource. Identified community needs are addressed by a variety of approaches from direct provision of services to establishing partnerships.

### **Parks & Facilities Department**

*Director – Mike Davies*

### **Recreation Department**

*Managers – Don Cramb, Shelley Jorde, Kelly Swift, Lex Tierney, Sue Wheeler*

The two departments are responsible for the delivery of a wide range of leisure activities in both Maple Ridge and Pitt Meadows including physical, cultural, creative, social, and intellectual pursuits to further a sense of community belonging and the growth and well-being of individual citizens. An agreement was reached in 1994 for the joint delivery of Parks and Recreation Services in both Maple Ridge and Pitt Meadows. Direction is provided through a joint Parks and Leisure Services Commission comprised of three members of each Council including both Mayors, three members of the School Board including the Chair, four citizens from Maple Ridge, and two from Pitt

Meadows. The 2001 Parks, Recreation and Cultural Master Plan provides a comprehensive framework for the provision of services in both communities. Wherever possible the departments function in partnership with the private sector and community-based organizations to provide leisure services utilizing a community development approach which is defined in policy statements adopted by the Commission and both Councils.

The service guidelines emphasize the protection of natural resources, the provision of basic leisure skill development, social opportunities, family-oriented leisure services and preschool leisure opportunities, exposure to the arts, leisure education, and opportunities for reflection/escape. The departments also strive to facilitate the integration of the generations, the provision of public opportunities for interpretation of the environment, special public events and exposure to sporting events, opportunities for social interaction and encourage community beautification.

The Recreation Department operates numerous programs for public participation. Residents are involved in drop-in use of the seniors' recreation centre, youth centre, ice arena, public library, fitness, and aquatic facilities.

The two departments provide a number of public meeting and activity facilities including the Leisure Centre (three pools, racquet courts, a fitness testing and rehabilitation centre, fitness facilities, a gymnasium and the 15,000 sq. ft. Greg Moore Youth Centre). There are also several buildings at the Maple Ridge Fairgrounds, Hammond Pool, the Hammond Community Centre, the Pitt Meadows Recreation Hall, the Pitt Meadows Family Recreation Centre, and Harris Road Pool. They are also involved in partnerships with others to operate the curling rink, the public library, the Arts Centre & Theatre, the Whonnock Community

#### **At A Glance:**

- Provided 2,197 programs to 16,147 participants and recorded 137,088 people at numerous special events
- Recorded 317,607 Leisure Centre admissions
- Arts Centre & Theatre opened in May
- Maintained a total of 223 ha of parkland
- Installed 1,300 feet of LED Christmas lights





## Services Provided by Municipal Departments

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Centre, the Museums (Maple Ridge and Pitt Meadows), and the Planet Ice Twin Arenas, the Pitt Meadows Arenas, the Maple Ridge Golf Course, and several historic sites.

The Parks and Facilities Department is responsible for operating the Municipal parks system, which includes actively used parkland, sports fields, and significant greenbelt areas. The Department operates two Municipal cemeteries by maintaining the grounds, and by providing interment, associated record keeping, and public assistance.

The Parks and Facilities Department oversees the maintenance of all Municipal facilities including Recreation Facilities, the Municipal Hall, Fire Halls, and Public Safety Buildings as well as rental and leased properties including an ongoing preventative maintenance system. The functions carried out include janitorial services as required, elevator, boiler, heating, air handling service contracts, and energy management.

Parks & Leisure Services works with several hundred community organizations and agencies (incl. the School District and Douglas College) in the delivery of leisure services, oftentimes in partnership with the District through use of facilities and resources. As noted above in 1994 Maple Ridge entered into a Joint Parks and Recreation Agreement with the District of Pitt Meadows. The Agreement provides for joint use and management of parks, facilities, and leisure services within a boundary that includes both municipalities. The synergy created from this union provides significant benefits and cost savings to each municipality. The residents of each community have full access to programs and facilities in either community. Cost savings are experienced because of economies of scale for operations and future capital investments will be made that benefit both municipalities collectively and, therefore, eliminate duplication.

Maple Ridge is contracted to manage the operation and costs are shared based on a population-based ratio.



### **Corporate & Financial Services:**

*General Manager – Paul Gill*

The Corporate & Financial Services Division is responsible for making recommendations to merge and align strategic planning, best practices, performance measures and budget priorities that guide decision-making in our organization. In addition, we are responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team. The Division consists of four departments: Information Services, Clerks, Finance, and Communications & Human Resources. We also provide support to the RCMP, Police Services, and the Fire Department

### **Municipal Clerk's Office**

*Municipal Clerk – Terry Fryer*

The Municipal Clerk's Office provides a link between the citizens, the District, and other government bodies. This office is the oldest among public servants and by statute the Municipal Clerk is responsible for the preparation and preservation of the minutes, by-laws and other records of the District. Traditionally, the Clerk's section has been responsible for the proper conduct of local government elections and referendums.

Responsibilities have expanded to ensure that all District actions are conducted in accordance with increasingly complex federal, provincial and municipal government legislation including preparation of all statutory notifications and advertisements of District business. In addition, support of the Municipal Council and staff includes education regarding current government legislation. This section has progressed from only being the record keeper for legal documents, minutes and by-laws to also being responsible for corporate wide records management and *Freedom of Information and Protection of Privacy Act* administration. It also provides support for the organization through the provision of centralized functions such as switchboard/reception and mail. This section also administers the acquisition, management, and sale or lease of District property, as well as District risk management, insurance, and litigation matters.



## Services Provided by Municipal Departments

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### **Communications & Human Resources**

*Director - John Leeburn*

The Communications & Human Resources Department provides advice and assistance to Council and staff at every level in the organization. The Department's activities include disseminating timely and accurate information, ensuring customers and employees have ample opportunities for input/participation, and developing communications strategies for specific issues. We are also responsible for maintaining and improving the website, assisting with the advertising and promotion of District programs and events and, creating and supporting a consistent visual identity for District communications.

One of the District's Corporate Values states "people are our most valuable resource." The Communications & Human Resources Department plays a key role in recruiting, transferring, and promoting the best people for the job. We also strive to set our employees up for success by providing them with the skills to meet the challenges of today and tomorrow. In this vein, the District continues to make a very strong commitment to professional development and performance planning. The Department ensures the training needs of the organization are identified and coordinates the provision of training through both in-house and external suppliers. We also coordinate and support District performance planning, which allows us to gauge morale, training, and attendance.

More than 80% of the District's employees are governed by the terms of the Collective Agreement in place between the District and the Canadian Union of Public Employees. The negotiation and day to day administration of the agreement (including grievance and classification administration) is a key service provided.

We administer a number of critical programs, which contribute to the wellbeing and productivity of our employees. These include: the attendance management program, employee assistance program, the occupational health & safety program, the employee recognition and suggestion programs, and the administration of the employee welfare benefits programs.

### **Information Services Department**

*Chief Information Officer - John Bastaja*

The Department manages the District's computer systems and information resources. The Municipal network consists of a 100Mb Ethernet network using 22 Windows 2000 servers that support 285 personal computers at eight sites. Two sites are accessed via a wireless radio network.

More than 50 different enterprise-wide business systems run on the computer network, including a financial system, property and taxation, payroll, materials management, budget system, recreation system facility bookings, trade licences, and the Geographical Information System (GIS).

The District has been upgrading its business applications recently with a new recreation management system, a new property system, and improved capability in the Financials portfolio, as well as web-based mapping. Many of the older applications and most of the new systems access an Oracle database.

District staff utilize desktop computers for word processing, spreadsheet, database access, desktop publishing, e-mail, Internet access, and drafting and map production. Information Services staff support the Microsoft Office suite of products on the Windows 2000 operating system.

#### **At A Glance:**

- Tax Installment Program Value Collected – \$3.26 million
- Website Visitors – 237,167
- Dog Licences Issued – 6,745
- Freedom of Information Act Requests – 24
- Formed Communications Department and amalgamated with Human Resources



## Services Provided by Municipal Departments

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### **Finance Department**

*Director - Jacob Sorba*

The Finance Department provides financial services through cooperative interaction with customers, and co-workers within a framework of shared values. Responsibility and authority is derived from legislation mandated by the British Columbia Local Government Act, Provincial and Federal Statutes and Municipal bylaws. From a legal and community perspective, the Department's mission is to "*uphold the public trust while striving for financial excellence*". From a corporate perspective, the department strategy and business plan is to support the administrative and financial needs of the District thereby enhancing the quality of service to the public. This emphasis is on providing monthly financial reports, providing financial analysis and business advice to departments through a team of customer advisory representatives, partnering with financial institutions to offer alternatives in meeting the needs of customers and seeking innovative ways to attract new revenue sources.

Specific functions include the preparation and monitoring of the Five Year Consolidated Financial Plan and the Annual Financial Statements; preparing and interpreting interim financial statements; levying and collecting municipal taxes and utility fees; processing accounts payable and receivable; development and maintenance of financial systems; investing and safeguarding of the District's financial assets; and the provision of internal audit functions, as well as general cashing services. In addition, the Department is responsible for reporting financial matters to the Audit and Finance Committee.



### **Public Works & Development Services:**

*General Manager – Frank Quinn*

The Public Works and Development Services Division is responsible for the administration and implementation of municipal policies, bylaws, and services pertaining to the management of development, building construction, infrastructure, growth, renewal, and maintenance in the District. The Division consists of Engineering; Planning; Operations; and Business Licensing, Permits and Bylaws. The Recycling Society also liaises with Council through this Division.

### **Engineering Department**

*Municipal Engineer – Andrew Wood*

The Engineering Department provides municipal engineering services to residents of Maple Ridge. Municipal Engineering is the application of engineering methods to the analysis, planning, design, construction, and record keeping of public works facilities and programs relating to infrastructure. Central to the business of the Department are four core customer service areas:

- Drainage and Terrain Engineering
- Transportation and Traffic Engineering
- Wastewater (Sewer) Engineering
- Waterworks Engineering

The Department provides for management, planning, analysis, policy, program and project development, initiation, implementation, and evaluation. These core services are mandated through a series of bylaws such as the Water, Sewer, Soil, Subdivision, and Street and Traffic Control. The services are managed with an emphasis on improved service quality, technology utilization, risk management, and environmental performance. This is important because the infrastructure assets of the District in water distribution, highways, sewage and drainage collection systems are estimated at approx. \$440 million.



## Services Provided by Municipal Departments

### **Operations Department**

*Director – Russ Carmichael*

The Operations Department is a front line provider for basic public works services including Transportation Facilities, Fleet Management, Storm Water Management, Water Distribution, and Sewage Disposal.

Operational focus is on ensuring the health and safety of the citizens of Maple Ridge; protecting the District's large investment in the public works and underground infrastructure; protecting the environment; maintaining current service levels; providing amenity and convenience features; and providing these services at a minimum cost to the taxpayers in a manner as responsive to their needs as possible.

The Operations Department is structured as follows:

- Road Works is led by the Superintendent of Roads & Equipment. Activities include: asphalt patching, sidewalk maintenance, road grading, snow & ice control, bridge maintenance, street sweeping, traffic signs, etc.
- Storm and Sanitary Sewer Works is led by the Superintendent of Sewers. Activities include: vegetation control, ditch cleaning, storm sewer and culvert maintenance, flushing storm & sanitary sewer lines, maintenance of sanitary sewer mains and service connections, collection of sewage & transfer to GVRD, etc.
- Waterworks is led by the Superintendent of Waterworks. Activities include: maintenance of water mains and service connections, servicing fire hydrants, collecting water samples, reading water meters, installation and maintenance of water meters, etc.
- Electro/Mechanical Works is led by the Manager of Electro/Mechanics. Activities include: maintenance of traffic control devices, street lighting, sewer and water pump stations, water reservoirs & chlorinating stations, radio communication system, SCADA system, and a variety of electronic equipment.
- Fleet Management Works is led by the Director of Engineering Operations and the Superintendent of Roads & Equipment. Activities include: equipment performance measures,

vehicle replacement, equipment charge out rates and equipment reserve funding, etc.

- Purchasing is led by the Manager of Procurement. Responsibilities include implementation of the Municipal Purchasing Policy, Contract Tenders, Municipal Stores, participation in Public Sector Cooperative Groups, and administration of the Purchasing Card Program.

Each functional area within the Department closely monitors productivity, efficiency and unit cost, to be confident that our customers receive quality service at competitive prices. Calls are received in this Department 24 hours per day 7 days per week and are investigated, responded to and recorded in the public action request system.



### **Planning Department**

*Director - Jane Pickering*

The Planning Department is responsible for pursuing Council's direction in land use policy creation and the management of a variety of development applications. The Department is also involved with data collection, monitoring and the dissemination of information and liaison with a number of internal and external agencies. A large component of the Departments service lies in the area of corporate support as assistance is given to committees of Council as well as to initiatives from other areas of the corporation. The Department has two sections as follows:

#### ***Development and Environmental Services***

The Development and Environmental Services section is primarily involved in the file management of the majority of applications received in the Planning Department including development permits and subdivision. This group is also responsible for the provision of the Department's environmental services, including policy creation, the issuance of permits, and enforcement. The



## Services Provided by Municipal Departments

provision of mapping services also falls within the responsibilities of this section.

Examples of responsibilities in this section are:

- Implementation of Development Application Standards Bylaw.
- Coordinating the Environmental Review Committee.
- Processing development files incl. amendments to the Official Community Plan and Zoning Bylaw, Land Use Inquiry, Subdivision, Development Permit, Development Variance Permit, and Land Reserve Commission filling applications.
- Research Environmental component of Emergency Response Plan.
- Review contract for the Mosquito Control Program and research new contract provisions
- Assess changes in Provincial Regulations.
- Provide staff support to the Bicycle Advisory Committee.
- Provide staff support to the Board of Variance.
- Arboricultural services including landscape inspection, street tree selection and inspection, and hazardous tree assessments for municipal work sites.

### **Community Planning**

The Community Planning section undertakes research, special projects, and reports on the direction the District is taking as set out in the Official Community Plan. In the area of development application management, staff work with a file manager from the Development and Environmental Services group in the preparation of development cases. The area planners also provide the policy direction and research capabilities for the Department and provide support to the Social Planning Advisory Committee, the Community Heritage Commission, and the Advisory Design Panel.

Examples of responsibilities in this section are:

- Zoning and Official Community Plan policy review and development.
- Professional support and advice to Council, committees of Council, members of the pub-

lic, community groups, community agencies, and independent consultants.

- Technical assistance to other departments and the corporation.
- Update website information.
- Brochure development.
- Creation and review of the Official Community Plan community and ancillary neighbourhood plans.
- Review of bylaws related to development.
- Participation in GVRD committees as needed.

### **Business Licensing, Permits & Bylaws**

*Director – Brock McDonald*

The Business Licensing, Permits & Bylaws Department is responsible for the delivery of the District's economic development, by-law enforcement, animal control and business licensing and permit application and inspections programs. In consultation with the Economic Advisory Commission, we initiate, develop and facilitate opportunities to enhance Maple Ridge's business climate through information development, promotional activities, support of small business and strategic economic planning; we ensure public compliance with municipal by-laws; we provide an effective animal control program; we enhance traffic flow in the downtown core through enforcement of parking time limitations; we maintain the business licensing system; we process building, plumbing, electrical and gas permit applications and inspect the works carried out; and we provide quality customer service.

#### **At A Glance:**

- Water Samples Tested –956
- Roads Swept – 4,470 km
- Commenced Official Community Plan review
- Issued building permits with a construction value over \$113 million
- Improved Bike lane on 224 St & 124 Ave



## Services Provided by Municipal Departments

### Maple Ridge Fire Department

*Fire Chief, Director of Operations –*

*Peter Grootendorst*

*Fire Chief, Director of Community Fire Safety –*

*Dane Spence*

The Department provides a proactive approach to fire services through the development of multi-year business plans, which include detailed multi-year financial plans. The primary mission of the Fire Department is the protection and preservation of life, property and the environment for Maple Ridge citizens. This service is provided by a group of 95 dedicated paid-on-call firefighters and six full-time officers as well as two administrative support staff. We rely heavily on cross-training and good communication to ensure that the department continues to function efficiently and effectively. Each of the career officers assumes responsibility for the operation of individual Fire Halls. In addition to administrative duties, the career officers assume the role of Duty Chief, which involves responding to all serious Fire Department emergency calls 24 hours a day, for a period of one week on a rotational basis. In 2003 the Fire Department responded to 1,595 assistance calls.

The types of emergency responses provided are Alarm Response, Fire Suppression, Rescue, Hazardous Material Spills and response for Medical Aid. A great range of service is provided under these general categories. The firefighters are trained to the highest level of First Responder First Aid available in the Province. These skills are used to provide care to our firefighters and the public in the event that the ambulance service is delayed or the incident is of sufficient size or complexity that the ambulance paramedics require assistance. The use of Automatic External Defibrillators enables us to provide the most modern first responder treatment for heart attack victims. Our firefighters are trained to meet the requirements of BC Firefighter Standard, Level II.



Through an aggressive program of proactive inspections and public education the number and seriousness of emergencies can be greatly reduced. The Fire Prevention Office conducts fire safety inspections of public buildings, high occupancy dwellings, day care, and adult care facilities to ensure a basic level of life safety. They are also involved in business licence approvals and consulting on design and development. In 2003, a comprehensive fire sprinkler bylaw was adopted that requires new homes to be equipped with a basic fire suppression system, designed to stop an

accidental fire from becoming a life-threatening event. This initiative will ensure the District continues to develop into a fire safe community. The Fire & Life Safety Educator coordinates the public education program, which uses the “Learn Not To Burn” curriculum. This program is taught to children through a school program and fire hall visits by girl guides, scouts and other organizations. Fire education is also provided to adult groups who request it. The Department is

leading the Province in its delivery of the Arson Prevention Program for Children (TAPPC) for juvenile fire setters which reduces the risk of fire and injury in high hazard residences and provides fire education to children at risk.

Firefighters in combination with a contract mechanic provide a comprehensive preventative maintenance program on all equipment and trucks.

The Fire Department is actively involved in the development and testing of the Municipal Emergency Program. As residents of Maple Ridge, the officers and firefighters strive to create a safe community for their families and neighbours.

#### At A Glance:

- Emergency Incidents (fires, rescues) attended – 1,595
- Man-hours attending calls – 21,374
- \$44,400 and 10,000 lbs. of food raised for charities
- Implemented Fire Sprinkler Bylaw
- Provided fire service to the Interior of BC



## Services Provided by Municipal Departments

### Ridge-Meadows R.C.M.P.

*Inspector – Fraser MacRae*

The Ridge Meadows Detachment of the Royal Canadian Mounted Police provides Police Services to the District. The Mission Statement of the RCMP reads: *“The Royal Canadian Mounted Police, is Canada’s National police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities. We: will be a progressive, proactive and innovative organization, provide the highest quality of service through dynamic leadership, education and technology in partnership with the diverse communities we serve, be accountable and efficient through shared decision making, ensure a healthy work environment that encourages team building, open communication and mutual respect, promote safe communities, and demonstrate leadership in the pursuit of excellence.”*



To meet the philosophical and operational requirements of the Mission Statement, the Ridge Meadows Detachment is divided into sections that are responsible for various aspects of the police role. Such specialization not only allows for the job to be performed more effectively but also allows for the development of expertise and professionalism. The major sections are:

- *General Duty:* - Attends all emergencies relating to personal safety and are responsible for the investigation of offences against the various Federal Acts, particularly the Criminal Code of Canada, Provincial Statutes, and some Municipal bylaws.
- *Community Policing:* - Team members work closely with public committees to identify and resolve neighbourhood concerns and criminal activity.

- *Traffic:* - Responsible for the investigation of traffic accidents and the enforcement of the Motor Vehicle Act, many provisions of the Criminal Code, and various other Provincial Acts.
- *General Investigation:* - Responsible for investigation of all serious crimes and sex, fraud and property offences that require extensive investigation which are beyond the resources of the General Duty section.
- *The other sections and units are:*
  - Administration
  - Bike Unit
  - Drugs
  - Exhibits
  - Forensic Identification
  - Police Dog
  - Records
  - School Liaison
  - Strike Force
  - Telecoms
  - Victim Services

The Detachment is responsible for policing the communities of Maple Ridge and Pitt Meadows. Maple Ridge currently has contracted 72 RCMP member position, Pitt Meadows has contracted 18 RCMP members, the Provincial Government provides for three positions, and the Federal Government provides for one position. The total detachment complement is 94 members. As well, there are 24 full-time municipal employees who provide support in clerical and administrative duties such as Telecoms, exhibits, guarding, customer services, records management, Canadian Police Information Centre, and volunteer coordination as well as approx. 40 trained and supporting on-call resources.

#### At A Glance:

- Traffic safety initiative to reduce crashes by 30% by 2010
- Provincially recognized School Liaison program
- Ran successful Youth Academy and Youth Hockey Camp
- Volunteers with RCMP Programs – 2000



## Awards & Accomplishments

### 2003 Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Corporation of the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2002. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal government's and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to GFOA.

The award we received for our 2002 Annual Financial Report was the 13th time we have received the award.

In 2003 we were the recipients of our seventh consecutive GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting. In order to receive this award, a govern-

ment unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability, and reader appeal.

The Communications & Human Resources Department held a very successful fund-raising endeavour for the District raising a total of \$23,141 and receiving the Gold award from the United Way.

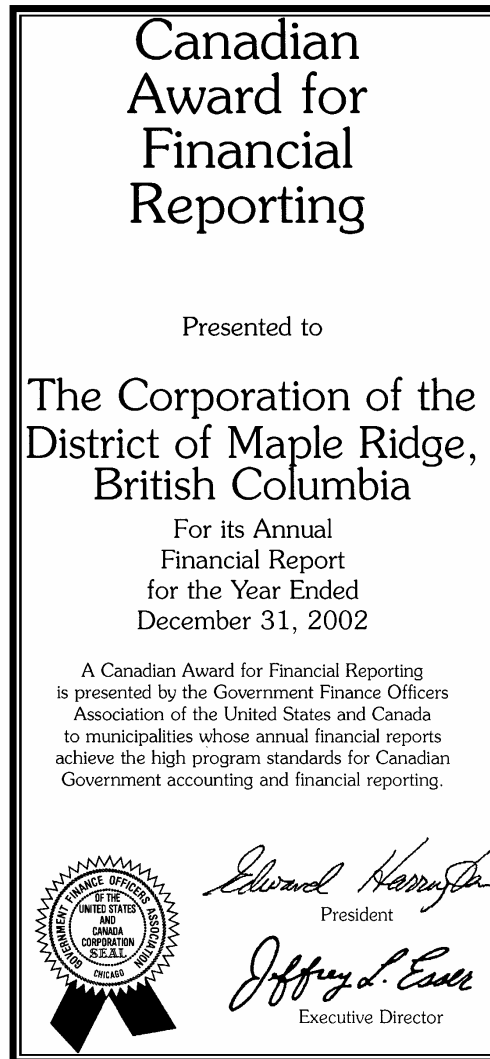
For the second consecutive year, Maple Ridge achieved a 5-Bloom rating in the Communities in Bloom National Competition and was awarded a special mention for our Landscaped Areas. This award acknowledges citizens from the private, municipal, and corporate sector (including all forms of local businesses) and their involvement in various community projects.

On a lighter note, volunteers from CUPE 622 with the District of Maple Ridge entered floats in the annual Maple Ridge Santa Claus Parade. Their efforts netted first prizes for the 'Overall Crowd Favourite' and 'Best Mascot' (The Grinch and Yo-Yo).

### 2003 Accomplishments:

A Performance Report is submitted quarterly to Council that informs the public of the attainment of specific goals and provides performance measures that were a part of the Business Plan. The report summarizes a

wide variety of endeavours and achievements that are of a cost-saving nature, earn additional revenue, provide exceptional service or contribute to the social or economic fabric of Maple Ridge. The fourth quarter report was presented on February 24, 2004 and in addition, provided a summary of 2003 accomplishments.







## Awards & Accomplishments

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As part of our ongoing attempts to increase RCMP efficiency levels, we are always trying to ensure we have police officers doing work that requires a police officer to do it. A Municipal employee can handle other responsibilities that don't require a police officer. The service of legal documents such as subpoenas and summonses have traditionally been handled by the police. We have had our front counter staff of the Detachment, the Pitt Meadows Community Policing Office Coordinator, and our Court Liaison Officer appointed as Supernumerary Special Constables under the Police Act of British Columbia. This appointment makes them peace officers for the purpose of serving documents within the confines of the Detachment or CPO. Therefore, if the designated recipient for the legal document is able to attend the office, we are able to have a Municipal employee who is a peace officer serve the document and complete all of the required affidavits of service. Our Court Liaison Officer is involved in the processing of the reports to Crown Counsel. These documents are the Report to Crown that outlines the investigation in support of a charge being laid. The Court Liaison Officer also swears the charge in order to initiate the legal process.

The new Fire Department management software system was installed. Two one-week training sessions were held for program administrators, Howard Exner, Rondi Melanson, and Connie Hol. The Personnel, Incident, Training, Properties, and Permit modules have been developed. Incident module training was provided for the Officers and firefighters and all three halls are entering emergency incident data. The program began to generate pay and department statistics in April 2003.

The Master Planning Committee presented a draft of the Fire Department Master Plan to Council at an open Council/Staff workshop in December. The Committee examined current core services and response levels. They then explored core service recommendations and response levels from outside agencies. In comparing these recommendations with the current level of service, a service level gap analysis was prepared. The document represents almost a year in the making and well over 1,000 person hours. The Plan was presented to Council for approval in January 2004.

Changes were made to the existing fireworks vendor permit restricting the sale and use of bottle rockets, screechers, and roman candles, which resulted in less calls for service and property damage. The fireworks vendor permit fee will increase in 2004 and the sale of fireworks will be restricted to permanent structures only.

Maple Ridge Council adopted a comprehensive fire sprinkler bylaw that requires new homes to be equipped with a basic fire suppression system, designed to stop an accidental fire from becoming a life-threatening event. This life safety initiative, will ensure the District continues to develop into a Fire Safe Community.

The Department was able to provide services to the Interior when the Province declared a state of emergency due to the forest fire situations in the Kamloops, Cranbrook, Penticton, and Kelowna areas. Two fire trucks; Pumper 1-2 and Tanker 1-5; and a crew of 10 firefighters was out of town for 34 days during August and September 2003. A total of four Assistant Chiefs, 18 Captains, 72 firefighters rotated crews every 3-5 days totaling over 8,000 man-hours. During this time the Department was able to maintain service levels for the community. The Premier of British Columbia presented the department with a framed photo and the following quote: "On behalf of the people of British Columbia, thank you for your contribution, your sacrifice and your dedication – by helping out fellow British Columbians and protecting our public safety. We are grateful. You have made us all proud." Premier Gordon Campbell.

The Public Education program was able to provide fire & life safety education through the school program and community groups to over 3,300 children and 1,000 adults in 2003. The firefighters were at several public relations events throughout the year including Hot Summer Nights, Mountain Festival Parade, Pitt Meadows Day Parade, Santa Claus Parade, Fire Hall Open Houses, and the Kid Zone at the Maple Ridge Home Show.

The Charities Committee organized a large scale "Head Shave for Cancer" involving all of the emergency services in Maple Ridge and Pitt Meadows. This event took place at the Maple Ridge Home Show May 2-4, 2003. Over \$23,000 was raised with 80% of the funds benefiting the



## Awards & Accomplishments

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local oncology unit at Ridge-Meadows Hospital and the remainder went to research purposes through the B.C. Cancer Foundation. The Committee also held the second annual fundraising car wash on July 26 raising \$4,120 for the Burn Unit of Children's Hospital. In October the Charities Committee conducted their Boot Drive for Muscular Dystrophy raising \$3,580 and in December they held the Food Drive in which the firefighters collected 10,000 pounds of food and \$13,700.

Completion of Standard Training continued throughout the year. Public Education and Sprinkler Devices and Hazardous Materials Awareness and Operation modules were completed by year-end. Approx. 50 members received Firefighter I/II certificates in January 2004. These JIBC Fire Academy certificates will be IFSAC endorsed.

The Canadian Council of the Blind, Ridge Meadows Chapter expressed their appreciation for the tactile and colour changes to the crosswalks at the intersection of 224th Street and Dewdney Trunk Road. Working with the Accessibility Committee, the Public Works and Development Services Group installed or improved 32 sidewalk letdowns throughout the Municipality.

Major improvements in the security of our information technology information and practices have occurred in the last year. This coincided with the implementation of the first two Internet based service offerings to the citizens of Maple Ridge. The first of these services is *recreg4u* which allows registration for Parks & Leisure Services facilities or activities using the District website, and the second was *Ridgeview*, a website based interactive mapping system.

The Arts Centre & Theatre successfully completed the \$2M fundraising campaign to equip the facility. The Theatre was ceremoniously opened on May 17, 2003 with Her Honour, The Honourable Iona Campagnolo, PC, CM, OBC, Lieutenant Governor of British Columbia.

The Leisure Centre enjoyed its most successful year of operation with general admissions up by 15% over 2002. There were 317,607 admissions while user hours rose to 568,304. Increases were also significant in corporate fitness, swim lessons, aerobics, and child minding. The Sunday "Loonie/Toonie Swim" and the wheelchair sports

program in the Leisure Centre gymnasium remain popular activities.

The Maple Ridge, Pitt Meadows, and Katzie Building Community Solutions project continued with support from the Recreation Department. A pilot project was launched with the introduction of "Neighbourhood Study Circles". Approximately 150 people took part in a facilitated process in 15 different "neighbourhood circles" at different schools throughout the communities. Participants discussed their visions for their neighbourhoods and for their community, they discussed their concerns and developed action strategies to strengthen their neighbourhoods and improve their quality of life. The Study Circles received overwhelming positive feedback as an excellent process for engaging the community and building community capacity. Developing and sustaining the Study Circles will be the focus on the next phase of this project.

Youth Services continued to experience an increase in the number and diversity of youth attending programs and drop-in youth centers. In December, a new pilot program initiative was launched in partnership with the School District Anti-Vandalism project. A late night youth drop-in program at Westview High School was introduced with United Way and Youth Centre Society contributing funding. The program is aimed at building relationships and involving youth in positive activities. The program will be evaluated to determine its effectiveness at reducing vandalism. Also, in partnership with the School District, a second After School Recreation program was introduced at Eric Langton following the Yennadon program introduced in 2001. The program is aimed at providing a positive, healthy, active opportunity in the school for children between the after school and parents returning from work time frame.



## Summary of Services & Regional Relationships

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The Corporation of the District of Maple Ridge is the sixth oldest and eleventh largest (by land size) of the 149 municipalities in British Columbia. It is responsible for the provision of a wide variety of local government services. These include:

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Domestic Animal Control
- Drainage
- Emergency Preparedness
- Heritage
- Land Use Planning
- Library Facilities
- Parks, except for Golden Ears Park, which is a Provincial Government responsibility, and Kanaka Creek Regional Park, which is a Greater Vancouver Regional District responsibility.
- Police and Fire Protection
- Public Transit
- Recreation & Cultural Facilities and Programs
- Sanitary Sewer Collection System
- Transportation network (roads, bridges, street cleaning, sidewalks, street lighting, etc. – except portions of the Lougheed Highway [#7] which fall under Provincial Government responsibility)
- Waterworks Distribution System

Typical local government services that are not an assumed responsibility of the Corporation of the District of Maple Ridge include:

- Debt Marketing (Municipal Finance Authority)
- Employee Pension Plan (Provincial Plan)
- Flood Control (Provincial Government and Local Dyking Districts)
- Garbage Collection (Private Operation)
- Hospital Care Systems (Provincial Government)
- Library Collection and Distribution System (Fraser Valley Regional Library)
- Real Property Assessments (Provincial Government)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)

- School System (Provincial Government and Local School Board)
- Sewage Treatment (Greater Vancouver Sewerage and Drainage District)
- Social and Health Programs (Provincial Government)
- Water Collection and Purification (Greater Vancouver Water District)

The Corporation of the District of Maple Ridge is represented on the following Regional Boards, which provide a variety of services for the residents of Maple Ridge.

- *Fraser Valley Regional Library* (FVRL) – A regionalized library collection and distribution system that provides all of the operational aspects of a library system. The members must provide the local facilities.
- *Greater Vancouver Regional District* (GVRD) – Provides air quality management, transportation planning, regional housing, regional parks (their Kanaka Creek estuary and linear park is located within the Maple Ridge boundaries), labour relations for local government employees, and administration of the 9-1-1 emergency telephone system.
- *Greater Vancouver Sewerage and Drainage District* (GVS & DD) – Provides sewerage transfer and treatment on a regional basis, and the disposal of solid waste.
- *Greater Vancouver Transportation Authority/TransLink* (GVTA) – Responsible for the integration of transit and road networking with regard to transportation and land use. TransLink is headed by local governments, allowing the decision-making to focus on local concerns.
- *Greater Vancouver Water District* (GVWD) – Responsible for acquiring the water, maintaining the supply, ensuring its quality, and delivering it to the member municipalities for distribution by local systems.



## Summary of Services & Regional Relationships

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The Corporation of the District of Maple Ridge obtains services from the following inter-municipal organizations:

- *B. C. Assessment Authority* – The mandate of BC Assessment is to establish and maintain an independent, uniform, and efficient real-property assessment system throughout British Columbia in accordance with the *Assessment Act*. The Act requires that BC Assessment produce annual rolls with assessments at market value.
- *B. C. Society for the Prevention of Cruelty to Animals* (BCSPCA) – Contract to provide domestic animal pound and shelter and to operate a large animal pound as required.
- *B. C. Transit Authority* – The Municipal Systems Program is provided through a partnership between BC Transit, local government, and a transit management company. BC Transit is responsible for the provision of funding, vehicles, professional planning, marketing services, contract administration, service audits, and financial accounting. The Municipality shares in the funding responsibilities, approves all service plans and tariffs, accounts for revenue, and maintains all transit facilities (such as bus stops, exchanges, shelters, and benches). The Operating company is responsible for the employment of drivers and mechanics, and the operation of the service approved by the municipality
- *Municipal Finance Authority* (MFA) – A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.
- *Municipal Insurance Association* (MIA) – The Municipality is a Subscribed member of the Municipal Insurance Association of British Columbia (The “Exchange”) as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Municipality is

assessed a premium and specific deductible for its claims based on population.

- *Ministry of Education* - Provincial Government School System (Residential and Non-Residential) – A Kindergarten to Grade 12 system that serves students in public schools and independent schools.
- *Royal Canadian Mounted Police* (R.C.M.P.) – Contract with the Federal Government to provide police services (police officers); the Municipality provides the clerical support services and facilities.

The Corporation of the District of Maple Ridge issues the property tax notices and acts as a collection agent for all property taxes.

The following organizations' levies are contained on the Municipal Property Tax Notice; however, the Municipal Council does not have control or responsibility over their levy, expenditures or operation, except as a voting member:

- Fraser Valley Regional Library
- Greater Vancouver Regional District
- Greater Vancouver Regional Hospital District



## Message from the Director of Finance

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I am pleased to submit our 2003 Annual Report. Included in this report are the Financial Statements of the Corporation of the District of Maple Ridge for the fiscal year ended December 31, 2003, pursuant to Section 167 of the British Columbia *Community Charter*. BDO DUNWOODY LLP has audited the Consolidated Financial Statements and provided an unqualified audit opinion.

The Municipality is responsible for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures. This report provides users an overview of ongoing financial and operational performance.

For the 13<sup>th</sup> consecutive year the District of Maple Ridge was awarded the Canadian Award for Financial Reporting for its 2002 Comprehensive Annual Financial Report. This award was established to encourage local governments throughout Canada to publish high quality financial reports.

As of 2003 this document is now considered the Annual Report. The purpose of the Annual Report is to present to the users and readers a clear insight of the financial results for our fiscal year ended December 31, 2003. We strive to ensure that this report presents fairly the financial position of our Municipality. The report is divided into three sections for your convenience:

- *Introductory Section* – Provides the reader with an overview of the political, economic and administrative context within which the Municipality operates.
- *Financial Section* – Presents the consolidated financial statements, supporting statements, notes and schedules and the independent external auditor's report. These statements and schedules contain comparative results for the prior year and current year approved budgets for the operating, capital and reserve sections.

- *Statistics Section* – Presents a variety of statistical and financial information on a multi-year comparative basis.

Financial Statements in the public sector are indicators of financial position. They compare how financial resources were deployed with past financial performance and budget.

As of 2004, the British Columbia *Community Charter* requires Municipal Council to set corporate goals and to measure performance going forward. The timeline for this process is as follows:

- *June 2004* – publish first Annual Report which contains a statement of Council's objectives for 2005;
- *January 2005* – develop and set measures in relation to the objectives set in 2004;
- *June 2005* – Annual Report; restate the 2005 objectives and the measures to be used to gauge performance; a statement of the 2006 objectives and performance measures;
- *June 2006* – Annual Report provides the first comprehensive progress report for the year 2005; restate the 2006 objectives and prepare and publish the objectives and associated measures for 2007.

Council adopted its objectives in June 2004 and these goals are published within this report on pages 4 & 5.

### **Economic Climate**

Rapid expansion in China, the war in Iraq and a sluggish economy in the United States impacted the economic climate in 2003. For Canada this had major effects to different regions as the economy stalled by growing only 1.7% compared to 3.3% in 2002. The major economic event was the turnaround of the Canadian dollar against the US greenback. The 21.7% increase in 2003 was the largest movement in any one year. Other events clearly illustrated that increasing global integration, especially in trade and investment, makes Canada vulnerable to situations over which we have little control.



## Message from the Director of Finance

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In another significant development, China became a key player in Canada's trade with the world. With their economy growing at a blistering 7+% year over year, the demand for raw materials drove prices to new highs and rejuvenated the resource sector. Trade that had slumped for three straight years with the US was increasing with China, but so has the overall trade deficit.

Low interest rates created a very buoyant real estate market and the rapid expansion of the housing construction industry has generated jobs. The spin-off effects were visible in retailing and expansion in various parts of the commercial and service sector. For the 3<sup>rd</sup> straight year household spending has shown solid growth. Some sectors, such as auto manufacturing, required significant incentives to attract buyers and therefore, margins and profitability contracted. Manufacturing overall fell significantly for the first time since 1993.

However, the balance sheets of corporate Canada had significant improvement in their cash positions while consumer spending was financed through personal savings. The savings rate fell to a record low of 2% while consumers borrowed a record \$50B, \$30B in mortgages alone.

The Canadian economy is expected to strengthen in 2004. The major risk continues to be the threat of terrorism, unsettled outcomes of the Iraq war and softening of growth in China. Economic growth is expected to accelerate to around 3% in 2004 from below 2% in 2003. This performance should bring gains in personal income and corporate profits.

Although the softwood lumber dispute with the United States remained unresolved, the action taken by the forest industry in past few years is allowing companies to return to profitability. Prices for dimensional lumber, plywood and OSB hit record levels. This was, in most part driven by a strong expansion in housing in the United States. The Province also benefited from growth in oil and gas exploration and exports at record prices; this generated significant royalty revenue to the provincial coffers. Despite a year of significant

economic shocks – SARS, mad cow disease, fire storms, floods, an unprecedented 21% jump in the Canadian dollar, British Columbia's relative economic growth pulled ahead of the national average for the first time in 10 years. The GDP rose by 2.2% largely driven by a hot housing market as business investment in residential structures jumped 15%. Employment improved throughout the province and shortages continue in the trades-person category.

The Provincial Government continued to struggle with deficit in 2003, however, the three-year restructuring exercise developed in 2001 has the Province confidently projecting a modest surplus for 2004. The program undertaken to slay the deficit has required closures of hospitals, schools and other public facilities, outsourcing services, selling certain Crown Corporations and entering into Public Private Partnerships commonly referred to as 3P. The resource communities that went into an economic slump have begun to revive as immigration to the province has begun to move out from the lower mainland bringing with it economic growth.

Based on other economic indicators, the province placed 3<sup>rd</sup> for the level of after-tax personal income; 7<sup>th</sup> on the employment rate ages 15-64, and poorly on business investment.

BC currently has more of its population in the 65 and older cohort than Canada as a whole and a higher median age. BC's elderly dependency ratio is expected to increase as the retirement population from other parts of Canada migrate to a warmer climate. This will place upward pressure on health care costs and specialized care facilities and therefore, a rationalization of costs and evaluation of alternative service delivery models will be critical to achieve balanced budgets in the future.

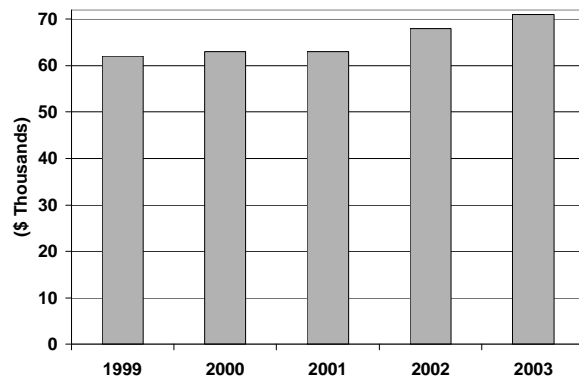
The Winter Olympic Games for 2010 were awarded to Vancouver. In the next six years there will be significant capital infrastructure spending in the Greater Vancouver area and the spin off effects will ripple throughout the province.



## Message from the Director of Finance

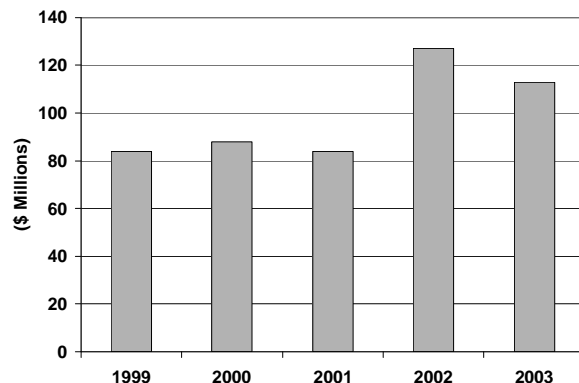
The provincial population, as a whole, continues to grow. Based on the latest census of 1996 – 2001 the population as a whole has grown by 5% to 4 million. Maple Ridge has been a recipient of that growth trend as the population has increased by 40% from 50,800 in 1982 to an estimated 71,400 in 2003.

### Maple Ridge Population



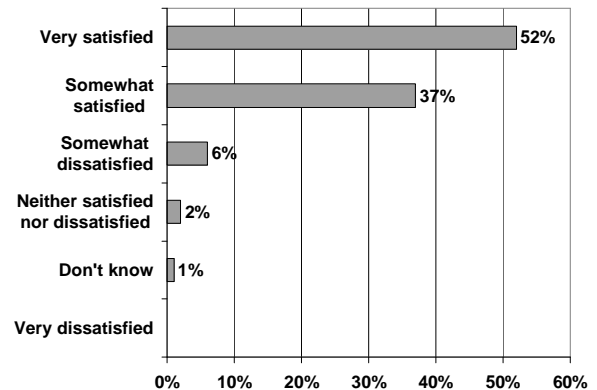
Maple Ridge has become an area of choice for builders, developers, and buyers. There is a sufficient inventory of building sites and there is a demand for housing by families of all ages and types. There were 473 single family dwellings started in 2003 compared to 609 in 2002 and building permit construction value hit \$113.3M compared to \$126.6M in 2002. Although the numbers are down in comparison, the surging pace continues in 2004.

### Maple Ridge Construction Value



In the March 2003 Strategic Plan Community Survey, residents responded that, in general, they satisfied with the quality of life in Maple Ridge.

### Quality of Life Survey



### Economic Indicators

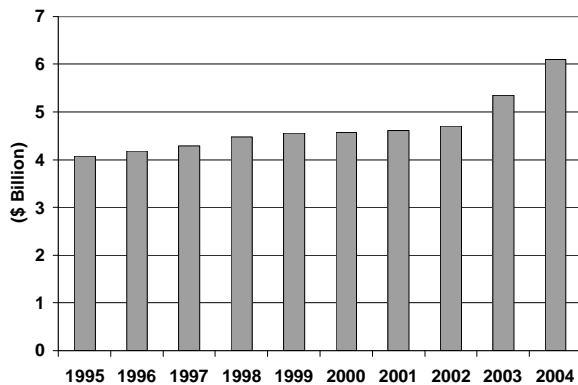
- Gross Domestic Product for the Province grew by 2.2% in 2003; this compares to 1.8% in 2002 and 1.7% in 2003 for the country as a whole.
- British Columbia Consumer Price Index (CPI) increase in 2003 was 2.1%; for the Greater Vancouver area CPI increased by 2.0% as compared to an increase in 2002 of 2.2%. The 2003 Canadian CPI increase was 2.8%.
- Unemployment in the Greater Vancouver area was 7.3% in 2003 compared to 8.1% in 2002; for the province as a whole the unemployment rate was 8.1% in 2003 while in Canada the rate was 7.6%.
- Housing starts for the province were 26,174; this represents a 21% increase over 2002.
- In the Greater Vancouver Regional District housing starts in 2003 were 15,626 compared to 14,435 in 2002 representing an increase of 1191 or 8.5%.
- Maple Ridge construction value was \$113.3M; this compares to \$126.6M in 2002 and \$83.9M in 2001.
- Single family dwelling starts in Maple Ridge were 473 units compared to 609 units in 2002.
- Multi-family dwelling units created in Maple Ridge were 25 units compared to 155 units in 2002 and 6 units in 2001.



## Message from the Director of Finance

- Assessment values in 2003 for Maple Ridge increased by \$633M or 13.4% to \$5.3B. For the 2004 taxation year the assessment values increased to \$6.1B representing an increase of \$722M or 13.5%; this represents a real growth increase of 2.7% and a market increase of 10.8%.

### Ten Year Assessment Valuation



The local economy has enjoyed a mini-boom due to the buoyant housing and development market of the past 30 months and is reflective of overall growth and development in the Greater Vancouver area. However, global, national and provincial events were not lost on the local economy. The softwood lumber dispute, falling interest rates, a volatile currency, increases in energy costs and less than robust in economic activity in the United States have had an impact on businesses in our community and the Municipality's bottom line.

### Risk Mitigation

#### a) Property and Casualty Risk

The Municipality's operations are insured under an insurance program. The program is a combination of purchased insurance, membership in an insurance reciprocal arrangement and risk retention through the use of self-funded insurance reserves.

The Insurance Reserve Account funds claims in excess of \$1,000 up to the policy deductible.

The escalating cost of insurance premiums has necessitated an increase in the deductible portion

of the insurance policy and a pro-active approach to risk management. In 2003 the contribution to the Insurance Reserve Account was increased on a one-time basis with a more in-depth review slated for 2004.

The Municipality has joined with other members of the insurance reciprocal to lobby the province to pass legislation that would limit liability claims in certain categories where local governments do not control the source legislation such as building codes.

#### b) Public Safety

As a result of past Council budget decisions, the compliment of officers at the local RCMP detachment resource had not kept pace with community growth or the demand for service from community residents. Council addressed this in 2002 by phasing in a program that provided additional resources. The Financial Plan for the period 2004 – 2008 does not include an increase of police officers during a period when the population is expected to grow significantly.

The Fire Department has presented a Fire Department Master Plan that sets out the current and future needs for the community for fire personnel, new fire stations, equipment and training. The plan has received Council and community support. Moving forward on the Plan will become a focal point in the 2005 – 2009 Business and Financial Planning sessions in November 2004.

The Municipality has an Emergency Preparedness Plan in place and the Emergency Operation Centre has been activated at different times to respond to occurrences. The Justice Institute of BC has provided training to members in the key areas of Emergency Management Training.

#### c) Disaster Recovery

The District of Maple Ridge has a disaster recovery plan in order to ensure key services continue in the event of a tragedy. It was identified in the Auditor's Management Letter that this plan needs review and a formalized process that is documented and adopted by management and Council.





## Message from the Director of Finance

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The District does not disagree with the commentary and has made provision in the 2005 portion of the 2004 – 2008 Financial Plan for the IT Disaster Recovery Plan.

### *d) Cash Management*

The District has a published Investment Policy and documented internal control procedures for the management of cash and investments. While the internal control procedures are designed to ensure the handling of cash is managed in a secure methodology, the cash management and investment policy strives to optimize the utilization of cash resources in an efficient and cost effective fashion. The Municipality seeks to achieve a high level of return while preserving capital. Investments are limited to instruments in which the principal is unconditionally guaranteed. Investment performance is benchmarked against specific, highly recognized indices and reported directly to the Audit and Finance Committee on a regular basis.

### *e) Contingencies*

We accrue a potential loss if we believe the loss is probable and it can be reasonably estimated. We base our decision on information we believe to be reliable at the time. We estimate the amount of the loss by consulting with outside legal counsel.

If the final resolution results in a judgement against us or requires us to pay a large settlement that could have a negative effect on our operational results, cash flow or financial position, we will charge this against operations and record a liability. If there is a cash settlement in the period, it would be included in cash from operating activities.

The District has contingent liabilities with regards to being a member of the Greater Vancouver regional water and sewer system, the Municipal Finance Authority and Municipal Insurance Association. These have been recorded in a note to the financial statements in each of the past two years (see page 56 note 10). The District has contractual obligations under cost sharing agreements with Greater Vancouver Water District and the Greater Vancouver Sewer & Drainage District for annual payments for utility infrastructure (see page

56 note). In addition, in 1999 the District entered into an agreement with a private company for the provision of a new ice rink in the community. Under the arrangement the District is obligated to purchase ice time for a period of five years with a five –year renewal option (see page 56 note 10).

### **Financial Review – Overview**

The Consolidated Financial Statements are a requirement of the British Columbia *Community Charter Section 167*. The Municipality prepares its financial statements in accordance with Canadian generally accepted accounting principles. The Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserves Funds, and the Municipality's wholly owned development company C.D.M.R. Developments Ltd. They have been prepared using recommendations issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

The following discussion and analysis of the District of Maple Ridge financial performance provides an overview of the District's financial activities and position for the fiscal year ended December 31, 2003. It is supplementary information to the financial statements, therefore, this discussion and analysis should be read in conjunction with the consolidated financial statements, accompanying notes, and supporting schedules.

Financial statements in the public sector serve as a central feature of local government financial reporting and assessing the management of public financial affairs and resources. They report a local government's actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace a variety of other financial reports used in planning, analysis and decision making. Nor are they intended to be the sole measure of government performance in the period; but rather, present financial information that is useful in evaluating the local government's financial condition at the end of the accounting period and its financial performance during the accounting period.



## Message from the Director of Finance

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### **The Business and Financial Planning Process:**

The Municipality aligns values, policies, practices and strategies through the document called *Business Planning Guidelines*; for the period 2003 – 2007 it was the 7<sup>th</sup> edition.

The business planning process is a structured method of assisting Council with the difficult task of resource allocation. The business plans communicate each department's alignment with the corporate strategic plan and identify:

- Goals and objectives to be achieved by the department and the organization
- Essential core business and service levels
- How resources will be distributed (financial and human)
- Performance Measures
- Capital program with the associated operating costs
- Potential new revenue sources
- Incremental spending programs

Quarterly performance reports are presented at open Council Meetings. Progress in relation to the strategic direction is evaluated every six months.

Business Plans and budget review sessions are all open to the public. There are scheduled opportunities for the public to question Council on decisions or to make submission on all programs.

### **Strategic Plan Business Decisions**

The Five Year Consolidated Financial Plan incorporated a 4% tax increase for 2003 – 2005, 3.75% for 2006 and 3.50% for 2007. As part of the Business Planning Process, Council made key decisions in terms of service levels and revenue sources:

- Utility & user fee structure adjustments to respond to the rising costs for purchased water and payment for treating sewage. All other service costs are increased to reflect inflation.
- Service levels to remain the same overall except in areas identified by Council in response to growth. These include protective services, social planning and customer service.

- Public input sought on the Corporate Strategic Plan and service levels.
- Performance measures/indicators required from each service area.
- Quarterly Reports to Council to measure our performance.
- Quarterly financial performance to be reviewed by the Audit and Finance Committee.
- Capital expenditure requests to include operating budgets and replacement strategy. The amount available for capital expenditures from general taxation is frozen at historical levels for the immediate future.
- Economic development start-up through the creation of an independent department and roll out of an Economic Development Strategy.
- Development of a Fire Department Master Plan.

Through a deliberate review of the capital expenditure and development program, Council is aware of the challenge represented by infrastructure sustainability and the building of new facilities to meet the demand from growth. As a community of the Greater Vancouver region, Council is also very aware of regional transportation matters and the challenges faced by the Greater Vancouver Transportation Authority in raising the necessary financing for major transportation initiatives.

The Municipality is a leader in using a Business Planning model to provide the framework for decision-making by identifying areas for performance review, restructuring, change, dissolution and alternate service delivery. This is the basis from which the Consolidated Five Year Financial Plan is developed.

### **The Five Year Forecast:**

The British Columbia *Community Charter* requires the District to adopt a Five Year Consolidated Financial Plan. Although we have always carefully planned our capital program over a 10 to 20-year horizon, we limit our other forecasts to the five year period. This projection or forecast is our best estimate of economic factors that influence



## Message from the Director of Finance

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our budget decisions. A multi-year approach provides Council and the community the opportunity to consider future financial impacts as a result of current decisions. This process is even more critical when the economic factors discussed previously are considered in today's climate of volatility and adjustment.

Growth of Maple Ridge is a certainty and this is reflected in the financial plan. Although there are more taxpayers to absorb costs, there is an increased demand for services that must be balanced with the new revenue streams and future financial sustainability. All areas that are related to growth such as infrastructure (transportation, facilities, and parks), social services, protective services, arts & culture and environmental protection become cost drivers. Replacement of these assets is also part of the decision making, but for the moment, only a few areas have a plan in place.

The following assumptions are reflected in the 2003 - 2007 Five Year Consolidated Financial Plan:

- continuing real growth that averages 2.75% per year;
- tax increases structured over the period;
- significant increases in utility service costs as a result of capital and safety improved at the regional levels;
- operating inflationary pressure;
- continued low interest rate environment;
- succession planning;
- non-facility related growth such as open space, roads, bike paths etc. continue to place pressure on operating programs;
- increases to protective services to cope with a rapidly growing community;
- limited financial resources as costs from the Town Centre Development are absorbed;
- use of Local Improvement recovery schemes to provide upgrades to parts of the community;

The District has taken positive steps to resolve the issues related to the Town Centre Development. As a result of the court challenge by a citizen with regard to the business arrangement with the de-

veloper and the court ruling that the District breached its authority, negotiations continue for the purchase/sale of the entire development. The District has engaged professional negotiators to act on behalf of the municipality.

The financial plan has also made substantive increases for improving resources in Protective Services. In the latter case it is a catch-up from "flat-lining" this area over the past five years.

With the population projected to grow significantly over the next five years it will be necessary to consider the following:

- infrastructure, facility and building maintenance and replacement
- protective services resources and improvements
- community service levels
- alternative service delivery models
- technology upgrading
- succession planning
- demographics

### **The External Audit:**

Included in the Financial Statements is a report prepared by the external auditor BDO Dunwoody LLP. The role of the external auditor is to present an independent opinion on the fair presentation of the District's financial position and operating results as contained in the Financial Report, and confirming that the financial statements are free from any material misstatements. The auditor is responsible for advising management and the Audit and Finance Committee of any control or operational matters that may have been identified during the audit procedure.

The Audit and Finance Committee is a special committee selected by Council to manage the financial and business affairs of the Municipality. The Committee operates under adopted Terms of Reference. In accordance with the Terms of Reference, Council appoints three councillors; the mayor is a member ex-officio. Meetings are open to the public except for those items deemed to be "in camera" and Council must, by resolution, receive the minutes from the committee meetings.



## Message from the Director of Finance

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The Committee is responsible for appointing/dismissing the external auditor, reviewing the terms of engagement, fees and scope of the audit and any non-audit services contracted, and evaluating the performance of the auditor. The Committee also reviews any reports, the Management Letter and reports and financial statements of the wholly owned company C.D.M.R. Developments Ltd. The Committee has the authority to request from management or the Director of Finance specific reports or analysis. It is authorized to request the presence of other staff to report or answer questions on financial matters.

### **The Financial Statements:**

The information in this Annual Report is the responsibility of management. BDO Dunwoody LLP, the Municipality's independent auditors have audited the accompanying financial statements and their report accompanies the financial statements.

Council carries out its responsibility for the Consolidated Financial Statements primarily through its Audit and Finance Committee.

The Consolidated Financial Statements are reviewed and approved by the Audit and Finance Committee. Throughout the year this committee receives monthly operating statements and reviews quarterly consolidated operating reports beginning after the 2<sup>nd</sup> quarter. In addition, the committee meets periodically with the external auditor and management to discuss the auditor's Management Letter, scope and timing of the annual audit and to determine whether specific findings or other related matters need further investigation or audit.

### **2003 Consolidated Financial Statements:**

Overall, the financial results for 2003 are favourable as compared to budget and prior year (detailed discussion follows).

- Net Financial Assets increased to \$9.92M from \$5.06M
- Excess of Revenue over Expenditures was \$4.85M compared to a planned deficit of \$3.49M or a variance of \$8.34M; compared to 2002 Excess of Expenditure over Revenue of \$7.69M; the difference is a positive of \$12.54M.

- Cash Position improved by \$1.2M; Cash & Investments improved by \$7.8M

Operating Expenditures were under budget by \$0.92M while Capital Expenditures were under budget by \$24.58M; on a consolidated basis, expenditures were \$63.5M compared to a budget of \$89.1M for a variance of \$25.6M

### **1. Statement A**

#### **Consolidated Financial Position – Page 47**

This statement reports the financial assets and liabilities of the Municipality. The difference between the financial assets and total liabilities is the Net Financial Assets if positive and Net Debt if negative. This figure provides the Municipality with an indicator of financial flexibility and of future revenue requirements to finance activities and meet financial commitments.

In 2003 the Net Financial Assets increased by \$4.85M to \$9.92M.

Total restricted revenue of \$24M is mostly a result of capital works not being completed as scheduled in the budget. If all the projects had been completed as budgeted in 2003 our cash position and restricted revenues would have declined. There would have been no effect on Net Financial Assets because both the cash balance and the liability would have been reduced equally.

The liability for the Town Centre did not increase this year because the developer supplied portion of the downtown was completed in 2002. The balance of the Financed Capital Construction reflects a small reduction as it is considered the principal portion of the lease; most of the payment is classified as interest.

As discussed in "Reserves" below there were a number of capital projects intended for completion by December 31, 2003; these projects would have been funded by reserves. The completion of these projects by December 31 would have decreased cash and therefore Net Financial Assets would have also been reduced.



## Message from the Director of Finance

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### 2. Statement B

#### Statement of Financial Activities – Page 48

This statement reports the extent to which revenues raised in 2003 were sufficient to meet expenditures in 2003. It shows whether the Municipality has met its expenditures with revenues, by incurring liabilities or by drawing on existing financial assets.

The consolidated financial activities for 2003 reflect a continuation of the trends over past years and that relate to capital expenditures being deferred to the future. Council is apprised of the deferrals.

The Excess of Revenue differed by \$8.34M as compared to the 2003 Consolidated Budget and differed by \$12.5M as compared to 2002. These results, although favourable, reflect budgeted activities not completed. A general analysis of the 2003 variances with both the previous year actuals (2002) and the current year budget (2003) is provided below.

#### i) Consolidated Revenue (Statement B)

- compared to previous year 2002 – Page 48

- taxation revenue was increased by \$2M by a combination of higher tax rates and growth of the tax roll.
- user fees and other revenues were increased by about \$1.5M due to:
  - (a) assistance provided to provincial firefighters
  - (b) increase in the volume of recreation fees
  - (c) increase in the volume of utility connections
  - (d) various increases in other fees and charges
  - (e) increase in development type fees and permits
  - (f) increase in investment revenue
- there were few increased costs associated with the fees earned while assisting provincial firefighters
- increased demand for leisure services at the new leisure centre increased operating costs;

this absorbed the increased earned revenues generated from recreation fees

- Utility user fees increased due to a combination of higher rates and growth in the number of users
- Utility grants were down because the debts for which grants are received are being paid down
- Capital grants were reduced because a large part of the 2002 total was for the Arts Centre, which was completed in 2002
- as in 2002, most of the proceeds from disposal of assets came from the sale of non-municipally owned housing units in the ECRA complex under the 1999 agreement. These proceeds will cease now that virtually all the units have been sold

#### ii) Consolidated Revenue (Statement B)

- compared to budget – Page 48

As in previous years there were large variances between budget and actual and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCC's) and Capital grants were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding funding available. This condition alone accounted for a variance of about \$17M. In addition to the diminished capital program the sale of property of \$5M did not occur.

Partially offsetting these reductions were higher than expected fees and charges of \$2M, increased interest income, unbudgeted receipts from refinancing, and the unbudgeted sale of ECRA units totaling another \$2M.

#### iii) Consolidated Expenditures (Statement B)

- compared to previous year (2002) and budget (2003) – Page 48

In general the consolidated expenditures were quite consistent with prior years with the exception of recreation capital expenditure which was much higher in 2002 due to the completion of the Arts Centre. As compared with budget, the consolidated expenditures were significantly below budget due to uncompleted capital activities. An



## Message from the Director of Finance

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analysis of operating and capital expenditures is provided below.

Note: A detailed comparison is provided on Schedule 8, page 76 & 77.

### 3. Statement C Statement of Change in Cash and Temporary Investments – Page 49

This statement represents financial resources (cash and investments of less than one year) that are available in the short term to satisfy debt obligations and expenditures. The change in cash and short-term investments is linked to, but is not identical with, the excess of revenue over expenditures. An example is when cash is received for a refundable deposit; in this case cash is increased but revenue is not.

In 2003 the major contributors to cash were:

- excess of revenue over expenditure \$4.9M
- development fee deposits \$3.2M.

The main application of cash were to acquire long-term investments \$7M.

#### 4. i) Statement 1 Operating Expenditures - compared with previous year (2002) – Page 59

With a couple of exceptions most areas increased less than 5% from last year. Two exceptions were:

- (a) Protective services (6%) due to a combination of increased staffing of RCMP officers, providing fire-fighting assistance to out of town communities hit but major forest fires, increased emergency response to accidents and, additional by-law enforcement.
- (b) Recreation and cultural (13%) due mainly to increased interest cost and increased grants for the Arts Centre and increased recreation program costs as a result of demand.

#### ii) Statement 1 Operating Expenditures - compared with budget (2003) – Page 59

Operating expenditures were a bit more variable with respect to budget and in most cases the expenditures were below budget.

- (a) Protective services were lower because RCMP staffing was not up to full compliment in 2003
- (b) General government results, although very similar to the prior year actual, were considerably under budget in many areas including administration, finance, computer operations, and miscellaneous (government studies). (see Schedule 10 page 79)

Recreation operating expenditures were over budget mainly in programs (increased demand) and in administration (insurance, building maintenance); there was some offset to the increase with increased program revenues (see Schedule 13 page 82 & 83).

#### 5. i) Statement 2 Capital Expenditures - compared with previous year (2002) – Page 60

Given the inherent variability of capital expenditures they were (excluding contributed infrastructure) fairly similar to 2002. The notable exception being Recreation and cultural which showed much higher amounts in 2002 because of the construction of the Arts Centre.

#### ii) Statement 2 Capital Expenditures - compared with budget (2003) – Page 60

There were significant variances (\$25M) between budgeted capital expenditure and actual (see Schedule 8 page 70 & 71); a similar condition also existed in 2002. Some of the main areas in which the expenditures either did not occur or have only had small startup costs are:

- (a) Protective Services: fire halls and fire equipment \$1M.
- (b) Transportation Services: 232<sup>nd</sup> St. bridge \$3M; Albion Industrial Park crossing \$1.1M; drainage projects \$1.3M; and various roadwork projects \$4.8M.
- (c) Recreation and Cultural Services: East Cottonwood Park \$2M; Albion Secondary Play Field \$1.6M; other park acquisitions and development \$3.7M and various core items \$1.7M.
- (d) Utilities - various projects \$3.7M.
- (e) General Government: various technology projects \$1M.



## Message from the Director of Finance

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### **6. 2003 Other Fund Balances:**

#### *a) Capital Fund. (Statement 2) – Page 60*

This fund is in a deficiency position because permanent funding has not yet been received for the Art Centre furnishings and equipment of \$1.7M. The funding source for a sewer project of \$1M has not been recorded. In the interim, carrying costs are borne by the General Revenue and Sewer Revenue funds respectively.

These amounts therefore, represent an encumbrance of either the operating or the reserve fund balances depending on which source is designated to absorb the cost. Had the funds been received operating and/or reserve balances would have decreased by (\$2.7M) and the capital fund deficiency would have been eliminated. There would have been no affect on Net Financial Assets because no amount was due from or due to outsiders in relation to these items.

#### *b) Reserves (Statement 3) – Page 61*

Reserve Funds are permitted by statute and are usually restricted for capital purposes. A Reserve Fund is established through Council bylaw and segregates assets for the fund.

Reserve Accounts are distinguished in the way they are created. Reserve Accounts are appropriations of surplus established by management and generally associated with the operating program.

Interest is earned by the Reserve Funds while interest is allocated to Reserve Accounts where deemed appropriate by policy.

The Municipality has set aside and managed by corporate policy Reserve Accounts and Reserve Funds for over 30 years. It is these reserves that have enabled the Municipality to maintain a positive net financial position even though having incurred a significant liability of \$30.5M for the capital expenditures related to the Town Centre Development.

There was \$30M in various reserves at year-end however, much of that amount is related to deferred capital projects, as discussed previously. If these projects had been completed per the budget, the reserve balances and net financial assets would have been reduced as previously written above.

As at December 31, 2003 the Reserves (page 61) were \$29.9M, an increase of \$3.9M from \$26.0M in 2002. Interest earned was \$763K compared to \$669K in 2002. Reserves paid for \$4.2M of capital expenditures; notable were \$2.3M for various public service projects; \$.8M for utility improvements and \$1.6M for equipment replacement.

#### *b) Restricted Revenues*

##### *(Statement A & Schedule 7)– Page 47 & 74, 75*

These are receipts received in advance of expenditures and are restricted either by statute or by agreement with external parties. When the actual expenditures are incurred the restricted revenues are brought forward as revenue. The components are Development Cost Charges, Parkland Acquisition, Downtown Parking and Developer Specified Projects.

The balance as at December 31, 2003 is \$24.2M compared to \$21.0M in 2002. The main component at 82% is Development Cost Charges at \$19.8M compared to \$17.1M in 2002. Collections of Development Cost Charges in 2003 were \$3.4M compared to \$5.4M in 2002; expenditures were \$1.2M and interest earned was \$.5M.

#### **Assessment of Trends**

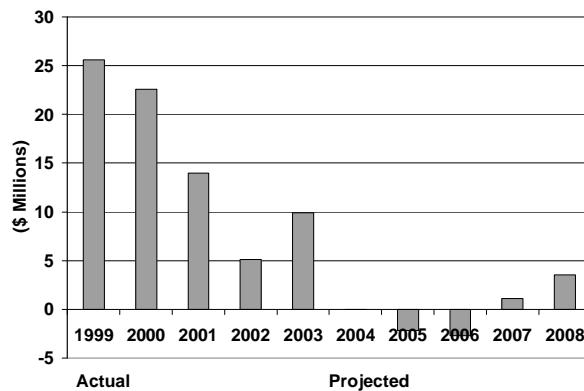
As shown on the chart below, Net Financial Assets have declined from \$25.6M in 1999 to \$9.9M in 2003. In this five-year cycle Net Financial Assets bottomed at \$5.1M in 2002

Based on the current Financial Plan of 2004 – 2008, and as shown on the chart below, the financial position will turn negative in 2004. The financial position projects a Net Debt of \$.5M in 2004, \$2.2M in 2005, \$2.7M in 2006 and turns positive with Net Financial Assets of \$1.1M in 2007 and \$3.5 in 2008. These projections are based, however, on a projection that all capital expenditures previously deferred will be completed.



## Message from the Director of Finance

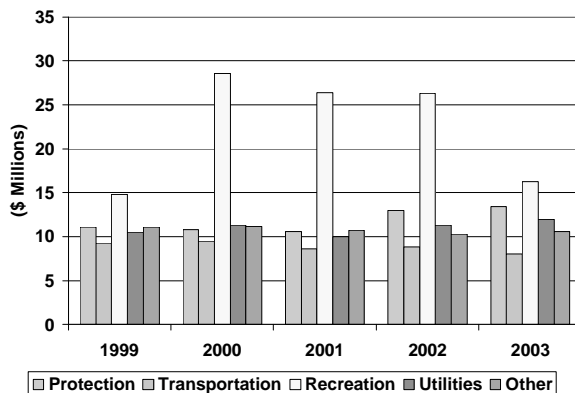
### Financial Position



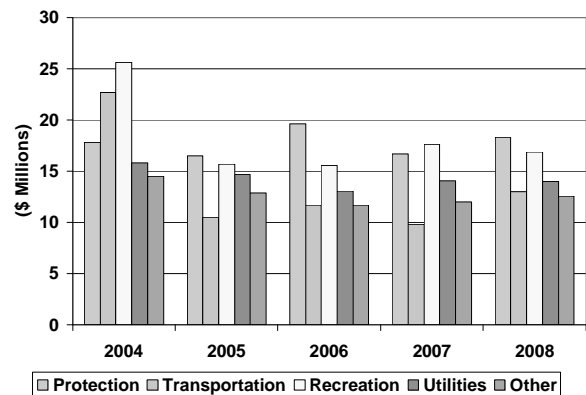
The shift from a position of Net Financial Assets of \$25.6M in 1999 to a Net Debt position in 2004 - 2006 is in large part due to the expenditures for the Town Centre Development. This projection is based on the May 15, 2004 Adopted Financial Plan. Since May 15, 2004 the District has negotiated the acquisition of the Town Centre Development including the Business Tower. The Net Debt position is projected to increase and prevail from 2004 - 2009, however, at the time of writing this report the Net Debt position is not quantifiable.

The accompanying chart illustrates the comparative expenditures for the five functional units of the Municipality. For the purpose of understanding, expenditures include operating costs, capital expenditures financed capital construction and the interest portion of debt or lease.

### Comparative Expenditures



### Projected Expenditures



Over the five year 1999 - 2003 period, recreation and cultural expenditures represent the largest component of expenditures. This is in large part due to the addition of the new ACT Theatre, Greg Moore Youth Centre, expansion of the Maple Ridge Leisure Centre, a new public library, additions to Fields for Kids, other new parks and parks infrastructure and commitments under the ice rink agreement. The addition of a new Community Centre in Pitt Meadows required Maple Ridge to absorb its share of the operating costs as per the population ratio formula in the agreement.

Over this five-year period revenues have increased by \$1.5M or 63%, expenditures by \$6.2M or 79% and the overall the financial support from other municipal revenues by \$4.8M or 86% (Please refer to Schedule 8 on Page 76 & 77 for details for 2002 & 2003). As illustrated in the previous chart, the Financial Plan for 2004 - 2008 projects this area returning to historical expenditure levels of \$15M - \$18M.

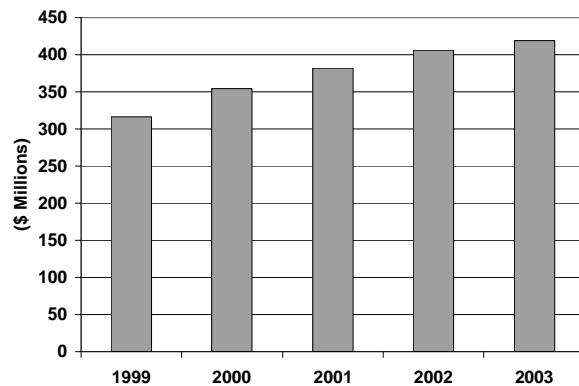
The addition of fixed assets continues at a rapid clip, mostly as a result of contributed subdivision infrastructure, replacement of the fleet at higher costs than disposals, the Town Centre Development, land acquisitions for parks, park development, newly acquired technology systems and utility system upgrades and expansion. For the five year period of 1999 - 2003 the District has added \$103M to \$420M of capital assets. (see chart below) On a replacement cost basis the valuation is closer to \$1B. Public Works and Utility systems comprise \$283M or 68%.





## Message from the Director of Finance

### Fixed Assets – Book Value



As was shown in the previous chart, the overall expenditures for maintenance and operations for Transportation and Utility expenditures remained flat from 1999 – 2003. Although the infrastructure is new and it is relatively good condition, Council has instructed that a financial sustainability plan be prepared that takes into account the feasibility of a replacement of asset program. For the period 2005 - 2008 transportation expenditures are projected to rise modestly except for 2004 when expenditures jump to \$22.7M as a result of uncompleted capital projects from prior years. Utility expenditures are projected to rise 33% from \$10.5M in 1999 to \$14M in 2008; this is in large part due to major quality and safety improvements being undertaken by the Greater Vancouver Water District.

Expenditures for Protective Services were held flat for the years 1999 – 2001. This was not without consequence as service delivery in these key areas declined due to a high load factor on police officers and fire fighters. In 2002 Council approved adding police officers to the RCMP, upgrading equipment and facilities and the fire department went from a strictly volunteer department to a “paid on call system.” This action had a positive result on both service areas.

From 1999 – 2003 Protective Services expenditures increased by \$2.3M to \$13.4 or 21% (see Schedule 8 p. for 2003 and 2003 comparatives). On a net operating basis, expenditures for fire increased by \$.6M to \$2.2M or 35% whilst police protection increased by \$1.7M to \$9.2M or 22%.

For the years 2005 – 2008, expenditures for Protective Services are expected to rise from a historical level of \$13M in 2003 to \$18.3M or 41%. This is the result of building and providing all resources for Fire Hall No.4, other increases in the fire department resources and increased RCMP contract cost. It does not provide for any additional police officers nor reflect operational or capital expenditures recommended in the Fire Department Master Plan.

In general government (administration, finance, legal, technology etc.) expenditures have remained relatively flat over the past five years. This is the result of organizing the management and support structure into efficient and effective units for service delivery and reporting. We have gained economies of scale whereby additional costs do not increment as a result of community growth. Initiatives such as the Customer Service Centre, implementing technology improvements, outsourcing certain tasks and processes that are not required on an on-going basis have served us well. In some cases, such as Economic Development, the start-up date was deferred by 16 months. (See Schedule 8 page 76 & 77. and Schedule 10 page 79.) For the period 2003 – 2008 increased expenditures in this area are the result of adjustments for inflation, special planning studies and technology improvements.

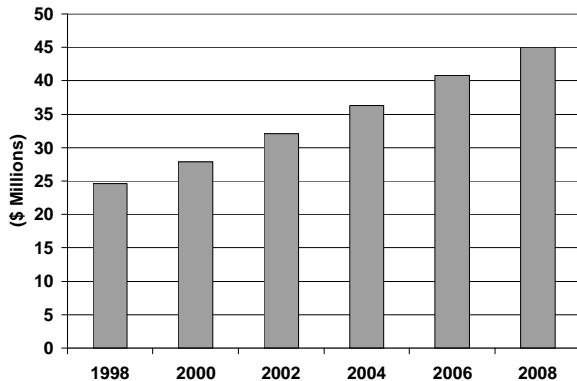
Property taxation provides the District with over 50% of its revenue source for general purposes. The District is currently dependent on real growth to meet the expanded or improved service needs of a modern community. Over the past decade much of this growth has been in the residential property class which now makes up 90% of the assessment base but pays only 75% of the property taxes. As was demonstrated in the discussion and analysis above, the increased cost drivers are representative of the growth in the residential component – i.e. protective services and recreation and culture. The current challenge and objective is to grow and broaden the tax base in the other property classes such as business, commercial and industry. This will help to limit tax increases to inflation, decrease the dependency on real growth to provide



## Message from the Director of Finance

quality municipal services and provide for flexibility and sustainability in financial decision making.

### Property Taxation – General, Debt, & Library Purposes



The above chart illustrates actual property taxation for municipal purposes for the period 1998 – 2004 and a projection of this revenue source for 2005 – 2008. Municipal property taxes have had revenue generation rate increases of 4% per year from 1998 to 2004 and the financial plan provides for a increases of 4% in 2005, 3.75% in 2006, 3.5% in 2007 and 3.0% in 2008. In addition, real growth (new properties on the tax roll) has averaged @ 3% from 1998 – 2004 and the financial plan projects real growth @2.75% from 2005 – 2008. For 2004 the combined tax increase and real growth is projected to provide \$2M in additional tax revenue and for the five years of the plan an additional \$10.5M to \$45M; this compares to \$24.6M in 1998.

### Conclusion

The District of Maple Ridge continues to respond in a positive way to these challenges through its Statement of Values, open style of government, use of the Audit and Finance Committee to manage the business affairs of the Municipality and “Town Hall Meetings” to hear directly, the concerns of its citizens. We are committed to providing residents and businesses with high quality services and administration in a financially responsible manner.

Some of the major initiatives to be undertaken in 2004 are:

- Start up of the Economic Development Office
- Complete the acquisition of the Town Centre Development properties
- An Official Community Plan Review
- Complete a long term sustainable financial plan to ensure the continued financial health of the community
- Internal Control review
- Complete important construction projects such as the 232<sup>nd</sup>. St. bridge & 227<sup>th</sup> St. road widening and sidewalk improvement
- Develop & publish Council goals for 2005 as required by the British Columbia *Community Charter*.

Finally, I take this opportunity to give my thanks on behalf of the Finance Department to members of Council, to the Management Team and to all civic employees for their support in achieving the 2003 results. The reason for success is the strong commitment to excellence by our employees in all that they do.

Jacob G. Sorba, CGA.  
Director of Finance



## Introduction to Financial Statements

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The Accompanying Consolidated Financial Statements and all other financial information included within this financial report are the responsibility of the management of the District of Maple Ridge. The District's Financial Statements contained in this report have been prepared in accordance with the accounting principles and disclosure requirements of the Canadian Institute of Chartered Accountants guidelines contained in the Public Sector Accounting and Auditing Standards Manual.

The Director of Finance is responsible for submitting annually to the Audit Committee and Council audited financial statements. These financial statements include the consolidated results of the District of Maple Ridge for the fiscal year ending December 31, 2003.

The preparation of the annual financial statements is the responsibility of the Finance Department; this includes the preparation of working papers and providing support and related financial information to external auditors during the year-end audit.

The Consolidated Financial Statements of the District of Maple Ridge provide important information about the overall financial condition of the District. The purpose of the consolidated financial statements is to present the effects of transactions of the District taking into consideration the accounting for all District Funds and CDMR Developments Ltd.

The audited 2003 Consolidated Financial Statements for the District include:

### **District Financial Statements:**

- Management's Responsibility for Financial Reporting
- Auditors' Report
- Significant Accounting Policies
- Consolidated Statement of Financial Position
- Consolidated Statement of Financial Activities
- Consolidated Statement of Change in Cash and Temporary Investments

- Notes to the Consolidated Financial Statements
- Statement of Changes in Operating Fund Balances
- Statement of Changes in Capital Fund Balances
- Statement of Changes in Reserve Balances
- Schedule of Capital Assets
- Debenture Debt
- Tax Levies
- Other Revenue from Own Sources
- Schedule of Development Revenue
- Schedule of Sale of Services
- Continuity Schedule of Restricted Revenues
- Consolidated Expenditure Summary
- Transportation Services
- General and Administrative Expenses
- Schedule of Protective Services
- Schedule of Sewer and Water Utilities
- Schedule of Recreation & Cultural Revenue and Expenditures
- Continuity Schedule of Reserves

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## Management's Responsibility for Financial Reporting

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The information in this Annual Report is the responsibility of management. The Consolidated Financial Statements have been prepared in accordance with Canadian generally accepted accounting principles as outlined under "Significant Accounting Policies" on pages 39 and 40. These include some amounts based on management's best estimates and careful judgement.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also administers a program of proper business compliance.

BDO Dunwoody LLP, the Municipality's independent auditors, have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the Consolidated Financial Statements principally through its Audit Committee. The Committee meets with management nine times on a scheduled basis and at least semi-annually with BDO Dunwoody LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters. BDO Dunwoody LLP has unrestricted access to the Municipality, the Audit Committee and Council. The Audit Committee reviews the consolidated financial statements with management prior to submission to Council for approval. It also reviews the recommendations of the independent auditors for improvements to controls and as well as the actions of management to implement such recommendations.

Jacob G. Sorba, C.G.A.  
Director of Finance

Jim Rule  
Chief Administrative Officer

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**BDO Dunwoody LLP**  
Chartered Accountants

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E-mail: vancouver@bdo.ca  
www.bdo.ca

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## Auditors' Report

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**To the Mayor and Councillors of the  
Corporation of the District of Maple Ridge**

We have audited the Consolidated Statement of Financial Position of the Corporation of the District of Maple Ridge as at December 31, 2003 and the Consolidated Statements of Financial Activities and Change in Cash and Temporary Investments for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accounting principles.

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in Statements 1 through 3 and Schedules 1 through 14 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole. Information in the Statistics Section is prepared without audit.



**Chartered Accountants**  
Vancouver, British Columbia  
March 17, 2004

BDO Dunwoody LLP is a Limited Liability Partnership registered in Ontario

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# Significant Accounting Policies

For the year ended December 31, 2003

(a) ***Basis of Presentation***

It is the Municipality's policy to follow Canadian generally accepted accounting principles and to apply such principles consistently. These Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds, and the Municipality's wholly owned development company C.D.M.R. Developments Ltd. They have been prepared using recommendations issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The financial resources of the Municipality have been consolidated for financial statement purposes totaling \$9,915,687 (\$5,061,888 for 2002). They include the accounts of all of the funds of the Municipality totaling \$44,160,822 (\$41,220,526 for 2002), less the long-term liabilities of the Municipality totaling \$34,245,135 (\$36,158,638 for 2002), as noted below.

Operating Funds - These funds include the sewer and water utilities and report the principal operating activities of the Municipality. As at December 31, 2003 the fund balances were as follows:

	<u>2003</u>	Restated <u>2002</u>
General Revenue Fund	\$ 5,816,745	\$ 5,608,328
Sewer Revenue Fund	7,662,167	8,419,480
Water Revenue Fund	<u>3,599,484</u>	<u>3,572,771</u>
	<b>17,078,396</b>	17,600,579

Capital Funds - These funds are used to acquire capital assets. The fund deficiencies represent the excess of capital expenditures over the long term financing which has been secured.

General Capital Fund	<u>(1,723,547)</u>	(1,331,522)
Sewer Capital Fund	<u>(1,069,134)</u>	(1,069,134)
	<b>(2,792,681)</b>	(2,400,656)

Reserve Funds - These funds have been created to hold assets for specific future requirements. As at December 31, 2003 they were comprised of the funds shown in Schedule 14.

Reserve Funds	<u>29,875,107</u>	<u>26,020,603</u>
---------------	-------------------	-------------------

**Total Fund Balances**

	<u>44,160,822</u>	<u>41,220,526</u>
--	-------------------	-------------------

Long Term Liabilities - These liabilities are incurred to fund capital expenditures

Debenture Debt- comprised of the debts shown on Schedule 2	<u>(3,767,690)</u>	(5,317,072)
Financed Capital Construction – as discussed in Note 9	<u>(30,477,445)</u>	<u>(30,841,556)</u>
Long Term Liabilities	<u>(34,245,135)</u>	<u>(36,158,638)</u>

**Municipal Financial Position**

	<u>\$ 9,915,687</u>	<u>\$ 5,061,888</u>
--	---------------------	---------------------

(b) ***Accrual Accounting***

The accrual method for reporting revenues and expenditures has been used.

(c) ***Capital Assets***

Capital assets purchased or constructed and work in process are reported as capital expenditures and are classified according to their functional use. Capital assets donated are reported at fair market value at the time of the donation. Accumulated capital expenditures, net of disposals, are reported on Schedule 1. Amortization is not recorded.



# Significant Accounting Policies

For the year ended December 31, 2003

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(d) ***Restricted Revenues and Deferred Revenues***

Receipts which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as Restricted Revenues. When qualifying expenditures are incurred restricted revenues are brought into revenue at equal amounts. Restricted Revenues are comprised of the amounts shown on Schedule 7.

Revenues received in advance of expenditures which will be incurred in a later period are Deferred Revenues until they are earned by being matched against those expenditures.

(e) ***Investment Income***

The Municipality invests in pooled funds of the Municipal Finance Authority of British Columbia. Earnings of these funds are allocated to the members from time to time based on the market value of the pool. The Municipality recognizes its share only of the realized earnings of the pool. This revenue is recorded as investment revenue and the amount is added to the cost of the units held.

(f) ***Subdivision Infrastructure***

Subdivision streets, lighting, sidewalks, drainage, and other infrastructure are required to be provided by subdivision developers. Upon completion they are turned over to the Municipality. The Municipality is not involved in the construction and does not budget for either the contribution from the developer nor the capital expenditure in its financial plan. The budget figures presented on the financial statements are equal to the value of infrastructure turned over to the Municipality during the year.

(g) ***Local Improvements***

The Municipality records capital expenditures for capital assets funded by local improvement agreements as they are incurred. Revenues are recognized at the time of the expenditures to the extent that they are recoverable.

(h) ***Use of Estimates***

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring use of management estimates relate to the determination of severance liability, collectibility of accounts receivable, expenditures and liabilities related to the town centre development and for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

(i) ***Property Held for Resale***

Development costs for properties which are expected to be offered for sale within one year are recorded as Property Held for Resale. These costs do not include any amount recorded as capital expenditure in previous years. Proceeds of sale, net of these development costs, are recorded as a Gain on Sales of Property.

(j) ***Budget Figures***

The budget figures used are based on the five year financial plan adopted May 13, 2003. They are presented on the basis used for actual results.

(k) ***Financial Instruments***

The Municipality's financial instruments consist of cash and temporary investments, portfolio investments, accounts receivable, recoverable local improvements, accounts payable and accrued liabilities, refundable performance deposits, financed capital construction, and long-term debt. Unless otherwise indicated, it is management's opinion that the Municipality is not exposed to any significant interest, credit or currency risks arising from these financial instruments.



## The Corporation of the District of Maple Ridge

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### Consolidated Statement of Financial Position As at December 31, 2003

	<u>2003</u>	Restated <u>2002</u>
<b>Financial Assets</b>		
Cash and temporary investments (note 1)	\$ 20,601,559	\$ 19,430,541
Portfolio investments (note 1)	48,995,137	42,357,273
Accounts receivable (note 2)	9,426,417	10,954,316
Recoverable local improvements (note 3)	2,132,807	3,000,093
Property held for resale	-	154,569
Other assets	<u>921,843</u>	<u>1,124,662</u>
	<b>82,077,763</b>	<b>77,021,454</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	5,976,755	7,501,835
Deferred revenues	3,768,338	3,662,253
Refundable performance deposits and other	1,597,231	1,412,363
Severance liability (note 8)	2,424,071	2,223,625
Restricted revenue (schedule 7)	24,150,546	21,000,852
Financed capital construction (note 9)	30,477,445	30,841,566
Debenture debt (note 6, schedule 2)	<u>3,767,690</u>	<u>5,317,072</u>
	<b>72,162,076</b>	<b>71,959,566</b>
<b>Net Financial Assets</b>	<b><u>\$ 9,915,687</u></b>	<b><u>\$ 5,061,888</u></b>

Jacob G. Sorba, CGA  
Director of Finance

Kathy Morse  
Mayor, District of Maple Ridge

- a) The notes to the Consolidated Financial Statements on pages 45-52 are an integral part of this statement  
b) Contingencies and Commitments (Note 10)



The Corporation of the District of Maple Ridge

Consolidated Statement of Financial Activities  
For the Year Ended December 31, 2003

	<u>Actual</u> <u>2003</u>	Budget <u>2003</u>	Restated Actual <u>2002</u>
<b>Revenue</b>			
Taxes (Schedule 3) (Note 14)			
Real property, special assessments, grants in lieu	\$ 61,744,553		
Less: Collections for other governments	<u>27,594,904</u>		
Taxes for municipal purposes	34,149,649	34,064,627	32,067,715
Sale of services (Schedule 6)	6,440,402	4,927,232	5,067,786
Other revenue from own sources (Schedule 4)	3,962,825	3,361,092	3,778,022
Senior government grants – Utilities	397,478	372,552	1,136,435
Senior government grants – Capital	737,350	4,302,818	1,292,265
Development revenue (Schedule 5)	2,311,684	15,574,268	2,677,130
Provincial & other government transfers	1,548,605	1,432,318	1,277,059
Interest and investment income			
Interest income	730,237		
Investment income	1,933,733		
Less: Deferred amount	<u>(671,035)</u>	1,992,935	1,824,881
Utility user fees	9,426,885	9,390,696	8,800,265
Proceeds from disposal of capital assets	1,438,128	5,550,000	1,483,392
Net gain on sales of property held for resale	1,265	-	865,765
Gain on debt refinancing	1,137,969	-	628,059
Contributed subdivision infrastructure	<u>4,849,407</u>	4,849,407	1,663,909
	<u>68,394,582</u>	<u>85,550,010</u>	<u>62,562,683</u>
<b>Expenditures (Schedule 8) (Note 14)</b>			
Protective services	13,371,096	14,696,541	13,054,780
Transportation services	7,967,189	18,606,318	8,768,917
Recreation and cultural	16,342,241	23,248,731	26,253,448
Sewer and water facilities	11,948,434	15,655,061	11,343,504
General government	8,228,031	10,022,697	8,225,042
Planning, public health and other	2,354,179	3,235,943	2,160,444
Reallocation of internal equipment usage	(1,519,794)	(1,269,057)	(1,222,229)
Subdivision infrastructure	<u>4,849,407</u>	4,849,407	1,663,909
	<u>63,540,783</u>	<u>89,045,641</u>	<u>70,247,815</u>
<b>Excess Revenue over (under) Expenditures</b>	<u>4,853,799</u>	<u>(3,495,631)</u>	<u>(7,685,132)</u>
Principal Repaid	(1,913,503)	(1,976,665)	(2,137,586)
Increase in Financed Capital Construction	-	-	11,095,834
Increase (Decrease) in Fund Balances	<u>2,940,296</u>	<u>(5,472,296)</u>	<u>1,273,116</u>
Fund Balances-Beginning of the Year as Previously Reported	42,494,917	42,494,917	41,178,706
Adjustment of Prior Year (Note 13)	<u>(1,274,391)</u>	-	<u>(1,231,296)</u>
Fund Balances - Beginning of the Year as Restated	<u>41,220,526</u>	42,494,917	39,947,410
<b>Fund Balances-End of the Year</b>	<u>\$ 44,160,822</u>	<u>\$ 37,022,621</u>	<u>\$ 41,220,526</u>

a) The notes to the Consolidated Financial Statements on pages 45-52 are an integral part of this statement

b) Contingencies and Commitments (Note 10)



## The Corporation of the District of Maple Ridge

### Consolidated Statement of Change in Cash and Temporary Investments For the Year Ended December 31, 2003

	<b>Actual</b> <b><u>2003</u></b>	Restated Actual <u>2002</u>
<b>Cash and Temporary Investments Provided by (Used For):</b>		
Operations:		
Excess (Deficiency) of Revenue over Expenditures	\$ 4,853,799	\$ (7,685,132)
Decrease (Increase) in Non-Cash Financial Assets		
Portfolio investments	(6,637,864)	(4,878,927)
Accounts receivable	1,527,899	(705,079)
Recoverable local improvements	867,286	1,458,042
Property held for resale	154,569	1,463,021
Other assets	<u>202,819</u>	<u>116,869</u>
	<b>(3,885,291)</b>	<b>(2,546,074)</b>
Increase (Decrease) in Short Term Liabilities		
Accounts payable and accrued liabilities	(1,525,080)	1,380,676
Deferred revenues	106,085	592,547
Restricted revenues	3,149,694	4,734,622
Severance liability	200,446	660,303
Refundable performance deposits and other	<u>184,868</u>	<u>83,235</u>
	<b>2,116,013</b>	<b>7,451,383</b>
Financing:		
Principal repaid	(1,913,503)	(2,137,586)
Financed construction costs	<u>-</u>	<u>11,095,834</u>
	<b>(1,913,503)</b>	<b>8,958,248</b>
<b>Increase in Cash and Temporary Investments</b>	<b>1,171,018</b>	<b>6,178,425</b>
Cash and Temporary Investments – Beginning of Year	<u>19,430,541</u>	<u>13,252,116</u>
<b>Cash and Temporary Investments – End of Year</b>	<b><u>\$ 20,601,559</u></b>	<b><u>\$ 19,430,541</u></b>

a) The notes to the Consolidated Financial Statements on pages 45-52 are an integral part of this statement

b) Contingencies and Commitments (Note 10)

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# Notes to the Consolidated Financial Statements

## For the year ended December 31, 2003

### 1. Cash and Investments:

#### *Cash and Temporary Investments:*

Cash and temporary investments as at December 31, 2003 were comprised as follows:

	<u>2003</u>	<u>2002</u>
Cash	\$ 5,516,095	\$ 1,743,401
Temporary Investments	<u>15,085,464</u>	<u>17,687,140</u>
	<u>\$20,601,559</u>	<u>\$19,430,541</u>

Temporary Investments are bank term deposits and T-Bills with effective interest rates of 2.6% - 3.5% (2002 – 2.8% - 3.5%) Additionally, the Municipality holds temporary investments of \$948,093 and agreements receivable of \$273,498 for trusts which are not reported elsewhere in the financial statements and are comprised as follows:

	<u>Balance</u>	<u>Interest</u>		<u>Balance</u>	
	<u>Dec. 31, 2002</u>	<u>Earned</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2003</u>
Latecomer Fees	\$ 51,111	\$ —	\$ 49,413	\$ 51,111	\$ 49,413
Cemetery Perpetual Care	446,755	15,164	34,358	15,164	481,113
Greater Vancouver Regional District	<u>896,870</u>	<u>—</u>	<u>669,152</u>	<u>874,957</u>	<u>691,065</u>
	<u>\$1,394,736</u>	<u>\$ 15,164</u>	<u>\$ 752,923</u>	<u>\$ 941,232</u>	<u>\$1,221,591</u>

#### *Portfolio Investments*

Portfolio investments with effective interest rates of 2.7% - 5.0% (2002 – 3.72% - 5.5%) consist of Provincial Government Bonds, Canadian Government Bonds, Bank Notes and pooled investment funds administered by the Municipal Financing Authority of British Columbia.

The carrying value of the security is based on the cost method whereby the cost of the security is adjusted to reflect investment income, which is accruing, and any permanent decline in market value.

The carrying value of Portfolio Investments at December 31, 2003 was \$48,995,137, (\$42,357,273 for 2002) and the market value was \$48,984,967 (\$42,622,028 for 2002).

### 2. Accounts Receivable:

	<u>2003</u>	<u>2002</u>
Property Taxes	\$ 4,030,324	\$ 4,094,345
Other Governments	668,479	1,157,523
General and Accrued Interest	1,520,135	1,511,305
Development Cost Charges	<u>3,238,518</u>	<u>4,205,176</u>
	<u>9,457,456</u>	10,968,349
Less Allowance for Doubtful Accounts	<u>(31,039)</u>	<u>(14,033)</u>
	<u>\$ 9,426,417</u>	<u>\$10,954,316</u>



## Notes to the Consolidated Financial Statements

For the year ended December 31, 2003

### 3. Recoverable Local Improvements

The Municipality provides interim financing for certain geographically localized capital projects. It recovers these amounts either from the benefiting property owners or from provincial subsidies. As at December 31, 2003 the recoverable balance was comprised as follows:

	<u>2003</u>	<u>2002</u>
<b>Recoverable from property owners</b>		
Transportation and drainage projects	\$ 484,901	\$ 621,554
Local improvement fund projects	563,863	651,507
Sewerage projects	458,896	808,742
Water system projects	<u>4,382</u>	<u>8,203</u>
	<b>1,512,042</b>	<b>2,090,006</b>
<b>Recoverable from Province</b>		
Sewerage projects	522,699	737,335
Water system projects	<u>98,066</u>	<u>172,752</u>
	<b><u>620,7659</u></b>	<b><u>10,087</u></b>
	<b><u>\$2,132,807</u></b>	<b><u>\$3,000,093</u></b>

### 4. Pension Plan

The Municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the plan. The pension plan is a multi-employer contributory defined benefit pension plan with about 123,000 active contributors including approximately 28,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of plan funding. The most recent valuation as at December 31, 2000 indicated funding surplus of \$436 million. The Joint Trust Agreement specifies how surplus assets can be used. The actuary does not attribute portions of the surplus to individual employers. Each employer records contributions to the Plan as expenditures in the year payments are made.

Employer contributions to the Plan for 2003 were \$763,125 (\$729,849 for 2002) they are included in consolidated operating expenditures. Employee contributions for 2003 were \$777,482 (\$753,973 for 2002).





**Notes to the Consolidated Financial Statements**  
For the year ended December 31, 2003

**5. Accounts Payable and Accrued Liabilities:**

	<u>2003</u>	<u>2002</u>
<b>Accounts Payable:</b>		
General	\$1,647,135	\$3,127,342
Other Governments	3,110,776	3,361,303
Salaries and Wages	540,261	440,575
Contractors Holdbacks	<u>96,586</u>	<u>180,220</u>
	<b>5,394,758</b>	<b>7,109,440</b>
<b>Accrued Liabilities:</b>		
Vacation Pay	466,916	356,606
Sick Pay Benefits	<u>115,081</u>	<u>35,789</u>
	<b><u>581,997</u></b>	<b><u>392,395</u></b>
	<b><u>\$5,976,755</u></b>	<b><u>\$7,501,835</u></b>

**6. Long Term Debt:**

Debt principal is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings. Included in the debenture debt on Schedule 2 are certain debentures payable in U.S. dollars which are recorded on the basis of \$1 Canadian equals to \$1 U.S. At the year-end this debt amounted to \$1,084,143 U.S. and the Canadian dollar equivalent payable was \$1,403,098. Foreign exchange costs on debt interest and principal are recognized at the time of payments.

The Municipality carries no debt for others.

The long-term debt issued and outstanding as at December 31, 2003 was \$3,767,690 (\$5,317,072 as at December 31, 2002). The following amounts are payable over the next five years:

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Water	\$ 260,174	\$ 222,198	\$ 46,053	\$ 49,128	\$ 52,452
Sewer	618,478	526,972	275,824	18,259	8,345
General	348,615	367,567	162,463	170,586	63,505
Development Cost	<u>62,018</u>	<u>69,693</u>	<u>78,317</u>	<u>88,009</u>	<u>98,900</u>
Charges					
	<b><u>\$1,289,285</u></b>	<b><u>\$1,186,430</u></b>	<b><u>\$ 562,657</u></b>	<b><u>\$ 325,982</u></b>	<b><u>\$ 223,202</u></b>

The Municipality has the following approved long-term debt unissued as at December 31, 2003.

<u>L/A Bylaw</u>	<u>L/A Amount</u>	<u>Expiry Date</u>
#5735	\$566,000	Nov. 2013
#5796	\$225,000	May 2004



## Notes to the Consolidated Financial Statements

For the year ended December 31, 2003

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### **7. Debt Reserve Fund:**

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The Municipality has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been recorded for 2003 as Other Assets. Recognition of these funds as a financial asset for the first time in 2003 has resulted in an additional Gain on debt refinancing of \$702,377 for the current year.

### **8. Severance Liability**

The Municipality provides severance benefits by paying cash settlements to qualifying employees who cease their employment with the Municipality after a specified period of time

Full time employees hired before February 11,1999 qualify for five days pay per year provided that they either:

- (a) work a minimum of twenty years with the Municipality or,
- (b) retire as defined under the Public Sector Pension Plan Act

Full time employees hired after February 11,1999 qualify for twenty days pay provided they work a minimum of ten years with the Municipality and retire as defined by the Public Sector Pension Plan Act.

The severance liability requires no contributions from the employees. The Municipality accrues the expected severance liability for employees during their expected service period of twenty years.

Management estimates that salary rate increases will approximately equal the Municipality's cost of borrowing rates over the long term. The discount rate used to determine the accrued severance liability is the Municipality's cost of borrowing.

No independent actuarial valuation has been performed to date.



# Notes to the Consolidated Financial Statements

For the year ended December 31, 2003

The severance liability at December 31, 2003 was \$2,424,071, (\$2,223,625 for 2002). The total severance liability related expenditure is included in the consolidated operating expenditures but it is not separately funded.

	<u>2003</u>	<u>2002</u>
Severance Liability, beginning of the year	\$2,223,625	\$1,563,322
Add: Current period severance expenditure	183,633	692,469
Interest on accrued severance liability	<u>124,391</u>	<u>101,354</u>
Total severance liability related expenditure	308,024	793,823
Less: Current year severance payments	<u>(107,578)</u>	<u>(133,520)</u>
Severance Liability-end of the year	<u>\$2,424,071</u>	<u>\$2,223,625</u>

## 9. Financed Capital Construction

The Municipality is a party to agreements for the construction and leaseback of facilities in the downtown core area comprising an office complex, a library, a leisure center, and an arts center. Construction under these agreements was completed in 2002.

In July 2002 the Appeal Court of British Columbia ruled that these agreements were ultra vires. The Municipality is currently negotiating with the developer to replace these agreements. It is not known what form the new agreements will take or what the payments may be.

The Municipality has continued to apply accounting methods based on its understanding of the original agreements as they represent the best estimate of the obligation at this time.

The terms of these agreements, as the Municipality understands them, provide for annual payments, lump sum payments, and buyout options at the end of an initial 5-year period as follows:

<u>Year</u>	<u>Amount</u>
2004	\$ 2,589,400
2005	2,589,400
2006	20,221,100
2007	<u>11,688,700</u>
	<u>\$37,088,600</u>

The Municipality accrued the liability due under these agreements based on the cost of each facility. Cost was determined by discounting the cash flow associated with each facility. As at December 31, 2003 the cost of the facilities completed under these agreements were approximately \$39.5 Million and the amount financed was approximately \$30.5 Million, (\$30.8 Million for 2002).



# Notes to the Consolidated Financial Statements

For the year ended December 31, 2003

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## 10. Commitments and Contingencies:

### (a) *Contingent Liabilities*

- (i) The Municipality, as a member of the Greater Vancouver Regional District, the Greater Vancouver Sewerage and Drainage District, and the Greater Vancouver Water District, is jointly and severally liable for their net capital liabilities.
- (ii) The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve Fund which in turn is established by a similar Debt Reserve Fund in the Municipality and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the regional district and may become a liability of the participating municipalities.

### (b) *Reciprocal Insurance Exchange Agreement*

The Municipality is a Subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Municipality is assessed a premium and specific deductible for its claims based on population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several. The Municipality irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other Subscribers against liability losses and costs which the other Subscriber may suffer.

### (c) *Third Party Claims*

Various lawsuits and claims are pending by and against the District. It is the opinion of management that final determination of these claims will not materially affect the financial position of the Municipality. Any ultimate settlements will be recorded in the year the settlements occur.

### (d) *Contractual Obligations*

#### (i) *Sewer and Water*

- (a) Under cost sharing agreements with the Greater Vancouver Water District, the Municipality is committed to make annual payments as follows:

Until the year 2007 totaling \$236,289 plus related interest for the water reservoir on Dewdney Trunk Road at 248<sup>th</sup> Street, the current annual payment is \$87,149 including interest until 2007 when the payment terms are to be renegotiated.

Until the year 2012 totaling \$885,640 plus related interest for the water main joint 1. Current annual payment is \$226,736 including interest until 2012.

- (b) Under a cost sharing agreement with the Greater Vancouver Sewerage and Drainage District, the Municipality is committed to make annual payments until 2012 totaling \$1,531,751 plus related interest for facilities in the Maple Ridge/Pitt Meadows sub-area. The current annual payment is \$220,482 plus interest.



# Notes to the Consolidated Financial Statements

For the year ended December 31, 2003

(ii) *Recreation and Cultural Services*

(a) In 1998 the Municipality entered into an agreement to purchase ice sheet time for five years commencing in 1999, with a five-year renewal option. In January 2004 the Municipality renewed the agreement for an additional five-year period. The minimum annual payment due for the provision of ice time is \$552,225. These payments are recorded as expenditures when the ice time is paid.

(e) *Contingent Gains*

In 1998 the Municipality provided financial assistance, including property appraised at \$2.2 Million, to the Maple Ridge Elderly Citizen Recreation Association in order to enable them to construct a residential housing complex for senior citizens.

In exchange for the assistance, the Association agreed to pay the Municipality proceeds from the sale of housing units after all construction and mortgaging costs had been repaid. The Association also agreed to place restrictive covenants on each unit, which could additionally recover up to \$500 per year on re-sales by subsequent owners. These covenants will apply until the Municipality has received from such re-sales a further \$1.4 Million or until the year 2030.

In 2003 proceeds from unit sales of \$1.06 million (2002 - \$1.42 million) were paid to the Municipality.

These payments have been recorded as Proceeds from disposal of capital assets. There is one unit remaining to be sold with a net realizable value of approximately \$160,000.

In 2003 proceeds from the resale of units under the restricted covenants amounting to \$52,000 (2002 - \$Nil) were paid to the Municipality. These proceeds are recorded as other revenue from own sources.

## 11. Interest Expenditures:

Interest expenditures consist of debenture debt interest, capital construction financing costs, and interest on the severance liability. Interest is apportioned to functional areas of expenditure based on the related debts incurred as follows.

	<b>Debenture Debt Interest</b>	<b>Capital Construction Financing</b>	<b>Interest on Retirement Liability</b>	<b>Total Interest 2003</b>	<b>Total Interest 2002</b>
Transportation Services	\$ 84,803	\$ —	\$ —	\$ 84,803	\$ 106,030
Recreation & Cultural	136,563	1,972,562	—	2,109,125	1,303,703
Sewer & Water Facilities	484,051	—	—	484,051	616,624
General Government	<u>8,187</u>	<u>251,452</u>	<u>124,391</u>	<u>384,030</u>	<u>402,445</u>
	<u>\$ 713,604</u>	<u>\$ 2,224,014</u>	<u>\$ 124,391</u>	<u>\$ 3,062,009</u>	<u>\$ 2,428,802</u>



# Notes to the Consolidated Financial Statements

For the year ended December 31, 2003

## 12. Expenditures by Object of Expenditure:

	<u>2003</u>	Restated Note 13 <u>2002</u>
Goods and Services	<b>\$36,709,464</b>	\$47,467,142
Wages and Salaries	<b>18,919,903</b>	18,687,962
Interest and finance fees	<b>3,062,009</b>	2,428,802
Contributed Infrastructure	<u><b>4,849,407</b></u>	<u>1,663,909</u>
Total Expenditures	<u><b>\$63,540,783</b></u>	<u>\$70,247,815</u>

## 13. Accounting Change - Correction of Error

An error in capital funding in a prior year resulted in the Municipality's reported liability for restricted revenue being understated. Correcting this error retroactively has restated previously reported amounts as follows:

- (a) Net Financial Assets and Fund Balances at the beginning of year 2002 have been reduced by \$1,231,296. Investment income for 2002 has been reduced by \$43,095.
- (b) Net Financial Assets and Fund Balances at the end of year 2002 have been reduced by \$1,274,391. Restricted Revenue December 31, 2002 has increased by \$1,274,391.

## 14. Comparative Figures

Taxes charged for the operation of the Municipal library have been reclassified from Collections for Other Governments to taxes for Municipal Purposes and the related remittances have been reclassified as Recreation and Cultural expenditures for the years 2002 and 2003.

This reclassification has increased both revenue and expenditures for year 2002 by \$1,556,001 and for the year 2003 by \$1,679,075.

## 15. Subsequent Events

Subsequent to year end the Municipality has entered into agreements to purchase buildings and property for approximately \$4 million.



## The Corporation of the District of Maple Ridge

### Statement of Changes in Operating Fund Balances For the Year Ended December 31, 2003

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Restated</u> <u>Actual</u> <u>2002</u>
<b>Revenue</b>			
Taxes (Schedule 3)			
Real property, special assessments, grants in lieu	\$ 61,744,553	\$ 61,673,597	\$ 58,319,323
Less: Collections for other governments	<u>27,594,904</u>	<u>27,608,970</u>	<u>26,251,608</u>
Total taxes for municipal purposes	<b>34,149,649</b>	34,064,627	32,067,715
Sale of services (Schedule 6)	<b>6,440,402</b>	4,927,232	5,067,786
Other revenue from own sources (Schedule 4)	<b>3,962,825</b>	3,361,092	3,778,022
Senior government grants – Utilities	<b>397,478</b>	372,552	1,136,435
Development revenue (Schedule 5)	<b>355,473</b>	243,096	322,315
Provincial transfers	<b>1,548,605</b>	1,432,318	1,277,059
Interest and investment income	<b>1,229,646</b>	1,054,996	1,155,587
Utility user fees	<b>9,426,885</b>	9,390,696	8,800,265
Net gain on sales of property held for resale	<b>1,265</b>	-	865,765
Gain on debt refinancing (Note 7)	<b>1,137,969</b>	-	628,059
Proceeds from disposal of capital assets	<u><b>1,438,128</b></u>	<u>5,550,000</u>	<u>1,483,392</u>
	<u><b>60,088,325</b></u>	<u>60,396,609</u>	<u>56,582,400</u>
<b>Expenditures</b>			
Protective services (Schedule 11)	<b>13,005,413</b>	13,465,885	12,273,427
Transportation services (Schedule 9)	<b>5,378,139</b>	5,751,858	5,091,173
Recreation and cultural (Schedule 13) (Note 14)	<b>14,099,124</b>	12,786,411	11,767,242
Sewer and water facilities (Schedule 12)	<b>9,425,430</b>	9,443,800	9,011,106
General government (Schedule 10)	<b>6,553,093</b>	7,375,925	6,546,205
Public and environmental health	<b>2,164,983</b>	2,475,137	2,160,444
Reallocation of internal equipment usage	<u><b>(1,519,794)</b></u>	<u>(1,269,057)</u>	<u>(1,222,229)</u>
	<u><b>49,106,388</b></u>	<u>50,029,959</u>	<u>45,627,368</u>
<b>Excess of Revenue Over Expenditures</b>	<b>10,981,937</b>	10,366,650	10,955,032
Transfers to Capital	<b>(2,318,453)</b>	(4,556,664)	(1,717,843)
Transfers to Reserves (Schedule 14)	<b>(7,272,164)</b>	(6,054,627)	(7,354,951)
Principal Repaid	<u><b>(1,913,503)</b></u>	<u>(1,976,665)</u>	<u>(2,137,586)</u>
Increase (Decrease) in Operating Fund Balances	<b>(522,183)</b>	(2,221,306)	(255,348)
Operating Fund Balances – Beginning of Year as Previously Reported	<b>17,805,836</b>	17,600,579	18,018,089
<b>Adjustment of Prior Years (Note 13)</b>	<u><b>(205,257)</b></u>	-	<u>(162,162)</u>
<b>Operating Fund Balances – Beginning of Year as Restated</b>	<u><b>17,600,579</b></u>	17,600,579	17,855,927
<b>Operating Fund Balances-End of the Year</b>	<u><b>\$ 17,078,396</b></u>	<u>\$ 15,379,273</u>	<u>\$ 17,600,579</u>



## The Corporation of the District of Maple Ridge

### Statement of Changes in Capital Fund Balances For the Year Ended December 31, 2003

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Restated</u> <u>Actual</u> <u>2002</u>
<b>Capital Fund Balances - Beginning of Year as Previously Reported</b>	<b>\$ (1,331,522)</b>	\$ (2,400,656)	\$ (8,296,942)
Adjustment of prior years (Note 13)	<u>(1,069,134)</u>	<u>-</u>	<u>(1,069,134)</u>
<b>Capital Fund Balances - Beginning of Year as Restated</b>	<b>\$ (2,400,656)</b>	\$ (2,400,656)	\$ (9,366,076)
 Add:			
Revenues Allocated to Capital Funds			
Subdivision infrastructure contributions	4,849,407	4,849,407	1,663,909
Senior government grants	737,350	4,302,818	1,292,265
Development revenue	956,925	14,325,858	1,113,076
Other capital contributions	<u>999,286</u>	<u>1,005,314</u>	<u>1,241,739</u>
	<b>7,542,968</b>	24,483,397	5,310,989
 Increase in Financed Capital Construction	 -	 -	 11,095,834
 Internal Transfers			
Transfer from Revenue Funds	2,318,453	4,556,664	1,717,843
Transfer from Reserve Funds			
Local improvement fund	(4,994)	(18,315)	22,375
Equipment Replacement	753,768	968,149	938,145
Capital works	1,563,415	4,224,508	6,254,952
Fire Department capital acquisition	154,526	1,028,170	453,967
Land	5,368	7,730	731,285
Committed projects	1,514,986	3,688,392	5,060,477
Other	<u>193,880</u>	<u>1,408,500</u>	<u>-</u>
	<b>4,180,949</b>	11,307,134	13,461,201
 Less:			
Capital Expenditures			
Protective services	365,683	1,230,656	781,353
Transportation	2,589,050	12,854,460	3,677,744
Recreation	2,243,117	10,462,320	14,486,206
Sewer and water utilities	2,523,004	6,211,261	2,332,398
General government	1,674,938	2,646,772	1,678,837
Planning, public health and other	189,196	760,806	-
Subdivision infrastructure	<u>4,849,407</u>	<u>4,849,407</u>	<u>1,663,909</u>
	<b>14,434,395</b>	39,015,682	24,620,447
 Increase (Decrease) in Capital Fund Balances	 <u>(392,025)</u>	 <u>1,331,513</u>	 <u>6,965,420</u>
 <b>Capital Fund Balances - End of Year</b>	 <b><u>\$ (2,792,681)</u></b>	 <b><u>\$ (1,069,143)</u></b>	 <b><u>\$ (2,400,656)</u></b>





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**The Corporation of the District of Maple Ridge**

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**Statement of Changes in Reserve Balances  
For the Year Ended December 31, 2003**

	<b>Actual <u>2003</u></b>	<b>Budget <u>2003</u></b>	<b>Actual <u>2002</u></b>
<b>Reserve Balances - Beginning of the Year</b>	<b>\$ 26,020,603</b>	\$ 26,020,603	\$ 31,457,559
Interest allocated to Reserves (Schedule 14)	<b>763,289</b>	670,004	669,294
Internal Transfers (Schedule 14)			
Transfer from Revenue Funds	<b>7,272,164</b>	6,054,627	7,354,951
Transfer to Capital Funds	<b>(4,180,949)</b>	(11,307,134)	(13,461,201)
	<b>3,091,215</b>	(5,252,507)	(6,106,250)
<b>Increase (Decrease) in Reserve Balances</b>	<b><u>3,854,504</u></b>	<u>(4,582,503)</u>	<u>(5,436,956)</u>
<b>Reserve Balances - End of Year</b>	<b><u>\$ 29,875,107</u></b>	<u>\$ 21,438,100</u>	<u>\$ 26,020,603</u>

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The Corporation of the District of Maple Ridge

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Schedule of Capital Assets  
As at December 31, 2003

	<u>2003</u>	Restated <u>2002</u>
<b>General Capital Fund</b>		
<b>Public Works:</b>		
Roads and bridges	\$ 122,325,311	\$ 118,438,548
Drainage	42,253,093	40,956,869
Sidewalks	8,897,534	8,433,544
Equipment	6,266,871	6,157,163
Landscaping and other	1,842,703	84,685
Supplies inventory	113,431	1,842,703
Funded work in process	<u>1,113,661</u>	<u>1,592,970</u>
	<b>182,812,604</b>	177,506,482
<b>General Government:</b>		
Land	5,874,645	5,777,178
Buildings and equipment	16,902,248	15,520,898
Funded work in process	<u>3,064,771</u>	<u>2,931,174</u>
	<b>25,841,664</b>	24,229,250
<b>Protective:</b>		
Firehalls and equipment	8,683,486	8,009,907
Police buildings and equipment	3,587,553	3,565,338
Search & Rescue	163,080	163,080
Funded work in process	<u>68,789</u>	<u>398,902</u>
	<b>12,502,908</b>	12,137,227
<b>Parks and Recreation:</b>		
Parks and playgrounds	30,037,917	28,886,241
Recreation facilities and equipment	26,248,982	24,272,940
Funded work in process	<u>3,147,015</u>	<u>4,681,593</u>
	<b>59,433,914</b>	57,840,774
<b>Other</b>		
Public and environmental health	2,361,453	2,172,256
Town Centre buildings (capitalized value)	<u>38,503,122</u>	<u>38,503,122</u>
	<b>40,864,575</b>	40,675,378
Total General Capital Fund	<b>321,455,665</b>	312,389,111
<b>Water Supply System Capital Fund</b>		
Land	122,261	122,261
Supplies inventory	121,939	91,037
Waterlines	42,510,087	39,667,711
Funded work in process	<u>415,669</u>	<u>1,078,177</u>
Total Water Supply System Capital Fund	<b>43,169,956</b>	40,959,186
<b>Sanitary Sewer Capital Fund</b>		
Land	12,049	12,049
Supplies inventory	48,208	35,991
Sewer lines	51,771,708	49,056,058
Funded work in process	<u>434,786</u>	<u>1,299,543</u>
Total Sanitary Sewer Capital Fund	<b>52,266,751</b>	50,403,641
<b>Work in Process</b>		
Unfunded work in process	2,792,681	2,400,656
<b>Total</b>	<b>\$ 419,685,053</b>	<b>\$ 406,152,594</b>



## The Corporation of the District of Maple Ridge

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### Debenture Debt For the Year Ended December 31, 2003

<b>General Capital Fund</b>			<b>Maturity</b>
<u>Date of Issue</u>	<u>Bylaw</u>	<u>Purpose</u>	<u>Dates</u>
<b>Recreation and Cultural</b>			
Dec 01, 1980 *	2836	Leisure Pool Complex	1980 – 2005
Nov 15, 1983	3152	Leisure Pool Complex	1984 – 2008
Jun 12, 1985	3477	Leisure Pool Final Draw	1985 – 2010
Subtotal Recreation and Cultural			
<b>Transportation</b>			
<i>Public Works</i>			
Jun 12, 1985	3471	ARDSA Project	1985 – 2010
<i>Local Improvements</i>			
May 11, 1988	3679	Road Paving (MFA 44)	1988 – 2003
May 11, 1988	3785	Curb and Gutter Lougheed L.I.P. (MFA 44)	1988 – 2003
May 11, 1988	3902	Road Paving (MFA 44)	1988 – 2003
May 09, 1989	4052	Stage 1 Paving	1989 – 2004
May 09, 1989	4060	248th Street Paving	1989 – 2004
May 09, 1989	4061	110th Street Paving	1989 – 2004
May 09, 1989	4064	122nd Street Paving	1989 – 2004
Oct 24, 1990	4324	Chigwell St. Storm L.I.P. (MFA 49)	1990 – 2005
May 13, 1992	4667	Downtown Parking	1992 – 2007
Dec 01, 1995	5291	Downtown Parking Issue 61	1995 – 2010
<i>Development Cost Charges</i>			
Jun 15, 1983	3086	Storm Sewer System D.C.C. (MFA 33)	1983 – 2008
Subtotal Transportation			
<b>General Government</b>			
Jul 28, 1999	N/A	Telephone Equipment Lease	1999 – 2004

\* Denominated in US Funds

<u>Original Debt</u>	<u>Debtures Outstanding Before 2003 Retirement</u>	<u>Interest and Exchange 2003</u>	<u>Retirements 2003</u>	<u>Debture Debt December 31, 2003</u>	<u>Interest Rates</u>
\$ 1,680,055	\$ 562,803	\$ 118,149	\$ 163,906	\$ 398,897	13.820
350,000	126,046	14,177	18,531	107,515	11.125 – 11.500
<u>111,700</u>	<u>51,223</u>	<u>4,237</u>	<u>5,364</u>	<u>45,859</u>	12.500
2,141,755	740,072	136,563	187,801	552,271	
131,180	60,157	4,975	6,300	53,857	12.500
10,800	991	(193)	991	-	10.000
50,000	4,588	(896)	4,588	-	10.000
19,106	1,753	(343)	1,753	-	10.000
118,805	21,282	2,846	10,381	10,901	10.900
17,398	3,117	417	1,520	1,597	10.900
15,297	2,740	366	1,336	1,404	10.900
3,500	627	84	305	322	10.900
5,455	1,431	(24)	454	977	11.200
1,200,000	500,534	38,227	90,584	409,950	9.628
300,000	186,804	18,341	19,563	167,241	9.628
<u>339,600</u>	<u>180,744</u>	<u>21,003</u>	<u>22,062</u>	<u>158,682</u>	12.375
<u>2,211,141</u>	<u>964,768</u>	<u>84,803</u>	<u>159,837</u>	<u>804,931</u>	
<u>227,086</u>	<u>104,307</u>	<u>8,187</u>	<u>41,313</u>	<u>62,994</u>	7.000
<u>\$ 4,579,982</u>	<u>\$ 1,809,147</u>	<u>\$ 229,553</u>	<u>\$ 388,951</u>	<u>\$ 1,420,196</u>	

## The Corporation of the District of Maple Ridge

Debenture Debt  
For the Year Ended December 31, 2003

**Water Supply System Capital Fund**

<u>Date of Issue</u>	<u>Bylaw</u>	<u>Purpose</u>	<u>Maturity Dates</u>
<i><u>Local Improvements</u></i>			
May 02, 1988	3817	129th Avenue Water Line L.I.P. (MFA 44)	1988 – 2003
May 02, 1988	3800	117th Avenue Water Line L.I.P. (MFA 44)	1988 – 2003
May 09, 1989	4057	Edge Street Water Line (MFA 46)	1989 – 2004
<i><u>Water Improvement Program</u></i>			
Jul 01, 1979	2738	232nd Street Water Improvement	1979 – 2004
Jul 01, 1979	2769	D.T.R. 240th St. – 263rd St. Water Improvement	1979 – 2004
*Dec 01, 1980	2837	Water Improvement Program	1980 – 2005
Jun 15, 1983	3057	Water System Stage II (MFA 33)	1983 – 2003
Jun 12, 1985	3496	Water Improvement Program Phase III	1985 – 2010
Oct 24, 1990	4324	Water Improvement Project (MFA 49)	1990 – 2005
<i><u>Development Cost Charges</u></i>			
Jun 15, 1983	3084	Water System D.C.C. (MFA 33)	1983 – 2008

\* Denominated in US Funds

<u>Original Debenture Debt</u>	<u>Debentures Outstanding Before 2003 Retirement</u>	<u>Interest and Exchange Paid in 2003</u>	<u>Retirements in 2003</u>	<u>Debenture Debt December 31, 2003</u>	<u>Interest Rates</u>
11,201	1,028	(201)	1,028	-	10.000
9,605	881	(172)	881	-	10.900
42,230	7,565	1,012	3,690	3,875	10.900
173,393	32,852	3,238	15,655	17,197	9.625
345,980	67,201	6,888	31,963	35,238	10.000
768,758	257,527	54,063	74,999	182,528	13.65 – 14.000
2,000,000	243,571	15,041	243,571	-	12.375
640,000	293,492	25,254	30,735	262,757	12.500
891,840	233,986	24,275	74,222	159,764	11.200
<u>113,600</u>	<u>60,461</u>	<u>7,026</u>	<u>7,380</u>	<u>53,081</u>	11.250
<u>\$ 4,996,607</u>	<u>\$ 1,198,564</u>	<u>\$ 136,424</u>	<u>\$ 484,124</u>	<u>\$ 714,440</u>	

## The Corporation of the District of Maple Ridge

<b>Sanitary Sewer Capital Fund</b>		Debenture Debt For the Year Ended December 31, 2003		Maturity Dates
<u>Date of Issue</u>	<u>Bylaw</u>	<u>Purpose</u>		
<u>Master Sewer Program</u>				
Jan 22, 1980	2819	Master Sewer Program		1980 – 2005
Dec 01, 1980 *	2838	Sewer Area "A"		1980 – 2005
Jan 15, 1982	3019	Sewer Area "A"		1982 – 2006
Jan 15, 1982	3020	Sewer Area "A"		1982 – 2006
<u>Local Improvements</u>				
Dec 12, 1985	3617	Sanitary Sewer 203rd Street (3475)		1985 – 2005
May 11, 1988	3622	Sanitary Sewer Colemore St. L.I.P. (MFA 44)		1988 – 2008
May 11, 1988	3818	Sanitary Sewer Barclay St. L.I.P. (MFA 44)		1988 – 2008
May 11, 1988	3894	Sanitary Sewer Hampton St. L.I.P. (MFA 44)		1988 – 2003
May 09, 1989	3894	Sanitary Sewer Hampton St. L.I.P. (MFA 46)		1989 – 2004
May 09, 1989	4116	Sanitary Sewer Eagle Ave. L.I.P. (MFA 46)		1989 – 2004
Oct 24, 1990	4324	Sanitary Sewer 206th St. L.I.P. (MFA 49)		1990 – 2005
Oct 24, 1990	4324	Sanitary Sewer Chatwin Ave. L.I.P. (MFA 49)		1990 – 2005
Jun 15, 1983	3078	Sanitary Sewer Line Construction (MFA 33)		1983 – 2003
Jun 15, 1983	3079	Sanitary Sewer Line Construction (MFA 33)		1983 – 2003
May 13, 1992	4667	Sanitary Sewer 240th Street Albion (4468)		1992 – 2007
<u>Sewage Treatment Plant</u>				
Aug 01, 1977	2531	Sewage Treatment Plant		1979 – 2003
<u>Development Cost Charges</u>				
Jun 15, 1983	3085	Sewer System D.C.C. (MFA 33)		1983 – 2008

\* Denominated in US Funds



<u>Original Debenture Debt</u>	<u>Debentures Outstanding Before 2003 Retirement</u>	<u>Interest and Exchange Paid in 2003</u>	<u>Retirements in 2003</u>	<u>Debenture Debt December 31, 2003</u>	<u>Interest Rates</u>
\$ 1,501,608	\$ 282,110	\$ 27,436	\$ 134,514	\$ 147,596	9.500
2,117,325	709,284	148,901	206,566	502,718	13.820
750,000	335,090	51,248	66,821	268,269	14.750
1,531,916	542,349	55,591	116,431	425,918	10.000
2,884	-	-	-	-	11.150
78,774	32,084	1,998	4,717	27,367	10.000
30,433	12,395	772	1,823	10,572	10.000
90,700	8,322	(1,624)	8,322	-	10.000
24,744	4,433	593	2,163	2,270	10.900
4,943	885	118	431	454	10.900
16,952	4,448	477	1,411	3,037	11.200
118,832	31,177	3,341	9,889	21,288	11.200
16,000	1,949	120	1,949	-	12.350
254,000	30,933	1,740	30,933	-	12.350
112,375	46,873	3,580	8,483	38,390	9.628
584,322	56,108	28,827	56,108	-	8.000
<u>396,300</u>	<u>210,921</u>	<u>24,509</u>	<u>25,746</u>	<u>185,175</u>	12.375
<u>\$ 7,632,108</u>	<u>\$ 2,309,361</u>	<u>\$ 347,627</u>	<u>\$ 676,307</u>	<u>\$ 1,633,054</u>	
SUMMARY:	General Capital Fund			\$ 1,420,196	
	Water Supply System Capital Fund			714,440	
	Sanitary Sewer Capital Fund			<u>1,633,054</u>	
				<u>\$ 3,767,690</u>	



The Corporation of the District of Maple Ridge

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Tax Levies  
For the Year Ended December 31, 2003

	<b>2003</b> <u>Actual</u>	2003 <u>Budget</u>	2002 <u>Actual</u>
General purposes - gross taxes	\$ 29,437,973	\$ 29,414,792	\$ 27,462,405
Less: municipally-owned property	<u>(241,662)</u>	<u>(244,544)</u>	<u>(77,208)</u>
<b>General Purposes - Net Taxes</b>	<b>29,196,311</b>	29,170,248	27,385,197
Special assessments and local improvements	<b>2,723,946</b>	2,706,731	2,558,188
Sewer levy	<b>656,303</b>	644,004	640,536
Water levy	<b>41,650</b>	49,404	49,350
Grants in lieu of taxes	<u><b>1,531,439</b></u>	<u>1,494,240</u>	<u>1,434,444</u>
<b>Total Taxes for Municipal Purposes (Note 14)</b>	<b>34,149,649</b>	34,064,627	32,067,715
Collections for other governments:			
School Districts - Provincial Government	<b>23,764,259</b>	23,764,361	22,599,634
British Columbia Assessment Authority	<b>734,906</b>	734,906	711,907
Dyking Districts	<b>128,284</b>	142,248	198,294
Greater Vancouver Regional District Parks	<b>638,575</b>	638,575	598,563
Greater Vancouver Transportation Authority	<b>2,327,361</b>	2,327,361	2,141,835
Municipal Finance Authority	<u><b>1,519</b></u>	<u>1,519</u>	<u>1,375</u>
<b>Total Collections for Other Governments</b>	<b>27,594,904</b>	27,608,970	26,251,608
<b>Real Property, Special Assessments, Grants In Lieu</b>	<u><b>\$ 61,744,553</b></u>	<u>\$ 61,673,597</u>	<u>\$ 58,319,323</u>



## The Corporation of the District of Maple Ridge

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### Other Revenue from Own Sources For the Year Ended December 31, 2003

	<b>2003</b>	2003	2002
	<b><u>Actual</u></b>	<u>Budget</u>	<u>Actual</u>
Business licences	\$ 431,439	\$ 370,008	\$ 346,434
Delivery vehicle licences	19,949	21,996	19,109
Building permits	1,539,759	1,228,008	1,499,438
Dog licences	147,312	145,764	139,186
Fines and parking revenue	108,474	89,220	97,678
Property rentals	416,652	386,424	376,271
Subdivision inspection fees and other	324,584	282,000	405,085
Penalties and interest on taxes	701,641	676,376	593,004
Miscellaneous	66,269	2,992	40,747
Recovery of interest costs - local improvements	<u>206,746</u>	<u>158,304</u>	<u>261,070</u>
<b>Total Other Revenue from Own Sources</b>	<b><u>\$ 3,962,825</u></b>	<b><u>\$ 3,361,092</u></b>	<b><u>\$ 3,778,022</u></b>



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**The Corporation of the District of Maple Ridge**

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Schedule of Development Revenue  
For the Year Ended December 31, 2003

	<b>2003</b> <b><u>Actual</u></b>	2003 <b><u>Budget</u></b>	2002 <b><u>Actual</u></b>
<b>Development Revenue Received Through:</b>			
<b>Revenue Funds</b>			
Development cost charges	<b><u>\$ 355,473</u></b>	<b><u>\$ 243,096</u></b>	<b><u>\$ 322,315</u></b>
	<b>355,473</b>	243,096	322,315
<b>Capital Funds</b>			
Other capital contributions	<b>999,286</b>	1,005,314	1,241,739
Parkland dedications	<b>752</b>	-	248,136
Specified capital fees	<b>142,626</b>	74,518	507
Development cost charges	<b><u>813,547</u></b>	<b><u>14,251,340</u></b>	<b><u>864,433</u></b>
	<b>1,956,211</b>	15,331,172	2,354,815
<b>Total Development Revenue</b>	<b><u>\$ 2,311,684</u></b>	<b><u>\$ 15,574,268</u></b>	<b><u>\$ 2,677,130</u></b>



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**The Corporation of the District of Maple Ridge**

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Schedule of Sale of Services  
For the Year Ended December 31, 2003

	<b>2003</b> <b><u>Actual</u></b>	2003 <b><u>Budget</u></b>	2002 <b><u>Actual</u></b>
<b>General Revenue Fund:</b>			
General government	\$ 672,128	\$ 428,892	\$ 543,866
Transportation	108,949	115,164	71,440
Cemetery	207,554	209,604	237,573
Recreation (Schedule 13)	3,764,805	3,575,136	3,602,780
Gravel Sales	96,672	66,504	113,205
Policing and firefighting fees	1,059,487	201,008	226,935
Recycling Fees	<u>140,229</u>	<u>80,004</u>	<u>73,494</u>
<b>Total General Revenue Fund</b>	<b>6,049,824</b>	4,676,312	4,869,293
<b>Water Connection Fees</b>	<b>280,351</b>	170,496	143,215
<b>Sewer Connection Fees</b>	<b><u>110,227</u></b>	<u>80,424</u>	<u>55,278</u>
<b>Total Sale of Services</b>	<b><u>\$ 6,440,402</u></b>	<b><u>\$ 4,927,232</u></b>	<b><u>\$ 5,067,786</u></b>



## The Corporation of the District of Maple Ridge

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### Continuity Schedule of Restricted Revenues For the Year Ended December 31, 2003

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2003</u>	Restated <u>2002</u>	<u>2003</u>	<u>2002</u>
Beginning balance as restated (Note 13)	\$ <b>17,093,249</b>	\$ 12,495,096	\$ <b>916,340</b>	\$ 957,866
Interest earned	<b>524,796</b>	390,916	<b>36,903</b>	43,911
Collections	<b>3,365,105</b>	5,393,985	<b>292,467</b>	162,699
Expenditures - operating	<b>(355,473)</b>	(322,315)	-	-
Expenditures - capital	<u><b>(813,547)</b></u>	<u>(864,433)</u>	<u><b>(752)</b></u>	<u>(248,136)</u>
Ending balance	<u><b>\$ 19,814,130</b></u>	<u>\$ 17,093,249</u>	<u><b>\$ 1,244,958</b></u>	<u>\$ 916,340</u>

Schedule 7 - continued

Downtown Parking Charges		Developer Specified Projects		Total Restricted Revenues	
<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	Restated <u>2002</u>
\$ 113,578	\$ 109,584	\$ 2,877,685	\$ 2,703,684	\$ 21,000,852	\$ 16,266,230
4,143	3,994	105,193	101,008	671,035	539,829
-	-	133,485	73,500	3,791,057	5,630,184
-	-	-	-	(355,473)	(322,315)
<u>-</u>	<u>-</u>	<u>(142,626)</u>	<u>(507)</u>	<u>(956,925)</u>	<u>(1,113,076)</u>
<u>\$ 117,721</u>	<u>\$ 113,578</u>	<u>\$ 2,973,737</u>	<u>\$ 2,877,685</u>	<u>\$ 24,150,546</u>	<u>\$ 21,000,852</u>



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**The Corporation of the District of Maple Ridge**

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Consolidated Expenditure Summary  
For the Year Ended December 31, 2003

	<b>Operating</b>	
	<b>2003</b>	<b>2003</b>
	<b>Operating</b>	<b>Operating</b>
	<b>Actual</b>	<b>Budget</b>
	<b><u>Statement 1</u></b>	<b><u>Statement 1</u></b>
Protective services	\$ 13,005,413	\$ 13,465,885
Transportation services	5,378,139	5,751,858
Recreation & cultural (Note 14)	14,099,124	12,786,411
Sewer & water facilities	9,425,430	9,443,800
General government	6,553,093	7,375,925
Planning, public health and other	2,164,983	2,475,137
Reallocation of internal equipment	(1,519,794)	(1,269,057)
Subdivision infrastructure	-	-
<b>Total Expenditures</b>	<b>\$ 49,106,388</b>	<b>\$ 50,029,959</b>



Schedule 8 - continued

<b>Capital</b>		<b>Consolidated</b>	
<b>2003</b>	2003	<b>2003</b>	2003
<b>Capital</b>	Capital	<b>Expenditures</b>	Expenditures
<b>Actual</b>	Budget	<b>Actual</b>	Budget
<b><u>Statement 2</u></b>	<b><u>Statement 2</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
\$ 365,683	\$ 1,230,656	\$ 13,371,096	\$ 14,696,541
2,589,050	12,854,460	7,967,189	18,606,318
2,243,117	10,462,320	16,342,241	23,248,731
2,523,004	6,211,261	11,948,434	15,655,061
1,674,938	2,646,772	8,228,031	10,022,697
189,196	760,806	2,354,179	3,235,943
-	-	(1,519,794)	(1,269,057)
<b>4,849,407</b>	<b>4,849,407</b>	<b>4,849,407</b>	<b>4,849,407</b>
<b><u>\$ 14,434,395</u></b>	<b><u>\$ 39,015,682</u></b>	<b><u>\$ 63,540,783</u></b>	<b><u>\$ 89,045,641</u></b>



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**The Corporation of the District of Maple Ridge**

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**Transportation Services**  
For the Year Ended December 31, 2003

	<b>2003</b>	2003	2002
	<b><u>Actual</u></b>	<u>Budget</u>	<u>Actual</u>
<b>Common Services</b>			
Supervision	\$ 76,400	\$ 78,492	\$ 75,364
Stores and clerical	419,946	393,916	370,976
Consulting fees	49,874	83,196	83,943
Trucks and heavy equipment maintenance	475,405	466,774	420,997
Gas and oil	178,039	218,458	214,237
Insurance	77,017	74,508	62,131
Small tools and equipment	44,707	41,117	30,540
Municipal yards maintenance	<u>140,179</u>	<u>151,764</u>	<u>143,328</u>
<b>Total Common Services</b>	<b>1,461,567</b>	1,508,225	1,401,516
<b>Engineering</b>			
Salary recoveries	(528,983)	(745,076)	(699,428)
Administrative	997,349	1,070,941	995,670
Technical support	591,754	736,380	552,606
Supplies	67,752	53,532	61,388
Vehicle costs	<u>50,749</u>	<u>64,798</u>	<u>52,241</u>
<b>Total Engineering</b>	<b>1,178,621</b>	1,180,575	962,477
<b>Roads and Streets Maintenance</b>			
Streets, lanes and sidewalks	1,178,662	1,410,288	1,147,808
Drains, ditches and culverts	285,006	298,855	255,582
Storm sewers	187,411	227,642	194,757
Snow removal and sanding	<u>106,501</u>	<u>150,730</u>	<u>236,388</u>
<b>Total Roads and Streets Maintenance</b>	<b>1,757,580</b>	2,087,515	1,834,535
<b>Parking</b>	<b>21,727</b>	23,292	17,169
<b>Bridges</b>	<b>19,604</b>	20,340	16,798
<b>Street Lighting</b>	<b>346,002</b>	362,061	305,065
<b>Traffic Control Facilities</b>	<b>498,804</b>	424,210	438,395
<b>Subdivision Inspection</b>	<b>9,431</b>	18,360	9,188
<b>Interest Expenditures</b>	<u>84,803</u>	<u>127,280</u>	<u>106,030</u>
<b>Total Transportation Services</b>	<b><u>\$ 5,378,139</u></b>	<b><u>\$ 5,751,858</u></b>	<b><u>\$ 5,091,173</u></b>



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## The Corporation of the District of Maple Ridge

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### General and Administrative Expenses For the Year Ended December 31, 2003

	<b>2003</b>	2003	2002
	<b><u>Actual</u></b>	<u>Budget</u>	<u>Actual</u>
Administration, Personnel and Clerks' Departments	\$ <b>1,817,698</b>	\$ 2,223,823	\$ 2,032,537
Communications Department and Public Relations	<b>176,128</b>	104,316	92,532
Finance Department	<b>969,809</b>	1,166,844	870,820
Information Services Department	<b>608,945</b>	609,732	629,494
Computer operations and telephone	<b>423,615</b>	642,168	595,366
Legislative	<b>339,171</b>	365,136	238,362
Grants and donations	<b>161,540</b>	34,080	80,754
Legal and audit fees	<b>59,924</b>	154,200	107,717
Advertising, printing and stationery	<b>100,404</b>	59,695	54,906
Municipal Hall maintenance and landscaping	<b>408,505</b>	331,944	328,296
Postage and office equipment maintenance	<b>50,776</b>	62,796	67,808
Travel and convention	<b>5,607</b>	11,196	48,463
Insurance	<b>517,684</b>	384,864	438,302
Miscellaneous and property rentals	<b>435,902</b>	821,144	429,409
Election	<b>510</b>	-	49,250
Economic development	<b>92,845</b>	145,308	79,744
Interest Expenditure	<b>384,030</b>	258,679	402,445
	<hr/>	<hr/>	<hr/>
<b>Total General and Administrative Expenses</b>	<b>\$ <u>6,553,093</u></b>	<b>\$ <u>7,375,925</u></b>	<b>\$ <u>6,546,205</u></b>



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**The Corporation of the District of Maple Ridge**

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**Schedule of Protective Services**  
For the Year Ended December 31, 2003

	<b>2003</b>	2003	2002
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
Police protection	\$ <b>9,155,308</b>	\$ 9,875,796	\$ 8,826,068
Fire protection	<b>2,227,141</b>	1,976,178	1,936,357
Emergency measures	<b>44,657</b>	58,923	34,305
Building inspection	<b>1,057,019</b>	984,549	1,013,444
Animal control	<b>208,594</b>	228,199	204,609
By-law enforcement	<b>312,694</b>	342,240	258,644
	<hr/>	<hr/>	<hr/>
<b>Total Protective Services</b>	<b>\$ <u>13,005,413</u></b>	<b>\$ <u>13,465,885</u></b>	<b>\$ <u>12,273,427</u></b>



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**The Corporation of the District of Maple Ridge**

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Schedule of Sewer and Water Utilities  
For the Year Ended December 31, 2003

	<b>2003</b> <b><u>Actual</u></b>	2003 <b><u>Budget</u></b>	2002 <b><u>Actual</u></b>
Administration	\$ 1,070,159	\$ 1,088,238	\$ 1,038,900
Water distribution	1,271,467	1,267,176	1,278,677
Water purchases	2,376,605	2,349,996	2,191,525
Sewerage collection	630,747	666,496	548,993
Sewerage treatment	3,592,401	3,592,392	3,336,387
Interest expenditure	<u>484,051</u>	<u>479,502</u>	<u>616,624</u>
<b>Total Sewer and Water Utilities</b>	<b><u>\$ 9,425,430</u></b>	<b><u>\$ 9,443,800</u></b>	<b><u>\$ 9,011,106</u></b>



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**The Corporation of the District of Maple Ridge**

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**Schedule of Recreation & Cultural Revenue and Expenditures  
For the Year Ended December 31, 2003**

	2003 Actual <u>Revenue</u>	2003 Budget <u>Revenue</u>	2003 Actual <u>Expenditures</u>	2003 Budget <u>Expenditures</u>
Leisure centre	\$ 1,223,267	\$ 1,164,316	\$ 1,775,720	\$ 1,673,254
Ice sheet facilities	306,319	327,624	1,684,753	886,872
Programs	1,498,495	1,269,813	3,099,994	2,696,387
Arts and cultural	223,306	291,942	2,451,565	2,530,523
Parks, playgrounds, and other	459,929	468,639	1,764,467	1,835,522
Seniors' recreation centre	53,489	52,802	160,001	159,996
General and administrative expenses	-	-	1,053,499	956,562
Interest expenditure	<u>-</u>	<u>-</u>	<u>2,109,125</u>	<u>2,047,295</u>
<b>Total - (Note 14)</b>	<b><u>\$ 3,764,805</u></b>	<b><u>\$ 3,575,136</u></b>	<b><u>\$ 14,099,124</u></b>	<b><u>\$ 12,786,411</u></b>

Schedule 13 - continued

<b>2003 Actual Operating Deficit</b>	2003 Budget Operating Deficit	2002 Actual Operating Deficit
\$ (552,453)	\$ (508,938)	\$ (549,202)
(1,378,434)	(559,248)	(582,194)
(1,601,499)	(1,426,574)	(1,384,894)
(2,228,259)	(2,238,581)	(1,933,377)
(1,304,538)	(1,366,883)	(1,257,263)
(106,512)	(107,194)	(106,982)
(1,053,499)	(956,562)	(1,046,847)
<u>(2,109,125)</u>	<u>(2,047,295)</u>	<u>(1,303,703)</u>
<u>\$ (10,334,319)</u>	<u>\$ (9,211,275)</u>	<u>\$ (8,164,462)</u>



## The Corporation of the District of Maple Ridge

Continuity Schedule of Reserves  
For the Year Ended December 31, 2003

	<u>Balance</u> <u>Dec.31, 2002</u>	<u>Interest</u> <u>Allocated</u>
<b>Reserve Funds:</b>		
Local improvement	\$ 857,163	\$ 12,303
Equipment replacement	3,899,599	152,033
Capital works	5,009,161	179,246
Fire department capital acquisitions	3,985,330	153,813
Sanitary sewer	2,153,275	78,577
Land	<u>544,724</u>	<u>30,243</u>
<b>Total Reserve Funds</b>	16,449,252	606,215
<b>General Revenue Fund Reserve Accounts:</b>		
Specific projects - Capital	2,833,491	-
Specific projects - Operating	-	-
Self insurance	403,691	15,554
Police services	103,148	4,958
Core development	2,655,519	70,646
Recycling	716,873	30,474
Community development	955	34
Building inspections	439,505	15,307
Gravel extraction	413,739	14,863
Neighbourhood improvements	47,701	1,740
Recreation facility maintenance	-	3,498
Snow removal	200,000	-
Youth Centre & Arts Centre	41,500	-
Cemetery maintenance	137,999	-
Service severance	<u>63,630</u>	<u>-</u>
<b>Total General Revenue Fund Reserve Accounts</b>	8,057,751	157,074
<b>Other Reserve Accounts:</b>		
Sewer revenue fund-self insurance	86,084	-
Sewer revenue fund-specific projects	621,998	-
Water revenue fund-specific projects	751,490	-
Water revenue fund-self insurance	<u>54,028</u>	<u>-</u>
<b>Total Other Reserve Accounts</b>	<u>1,513,600</u>	<u>-</u>
<b>Total Reserves:</b>	<u>\$ 26,020,603</u>	<u>\$ 763,289</u>



Schedule 14 - continued

<u>Intra-Reserve Transfers</u>	<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec.31, 2003</u>
\$ -	\$ 187,913	\$ 4,994	\$ 1,062,373
-	1,558,208	(753,768)	4,856,072
-	540,971	(1,563,415)	4,165,963
-	913,948	(154,526)	4,898,565
-	-	-	2,231,852
-	<u>341,561</u>	<u>(5,368)</u>	<u>911,160</u>
-	3,542,601	(2,472,083)	18,125,985
(553,204)	1,704,576	(727,949)	3,256,914
553,204	1,241,139	-	1,794,343
-	257,020	-	676,265
-	451,001	-	559,107
-	(1,199,400)	-	1,526,765
-	261,473	(189,197)	819,623
-	-	-	989
-	(40,000)	-	414,812
-	(3,446)	(4,683)	420,473
-	-	-	49,441
-	(3,498)	-	-
-	-	-	200,000
-	-	-	41,500
-	(4,831)	-	133,168
-	-	-	<u>63,630</u>
-	2,664,034	(921,829)	9,957,030
-	6,501	-	92,585
-	269,106	(410,094)	481,010
-	783,422	(376,943)	1,157,969
-	<u>6,500</u>	-	<u>60,528</u>
-	<u>1,065,529</u>	<u>(787,037)</u>	<u>1,792,092</u>
<u>\$ -</u>	<u>\$ 7,272,164</u>	<u>\$ (4,180,949)</u>	<u>\$ 29,875,107</u>

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**BDO Dunwoody LLP**  
Chartered Accountants

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666 Burrard Street  
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www.bdo.ca

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## Auditors' Report

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**To the Shareholder  
C.D.M.R. Developments Ltd.**

We have audited the Balance Sheet of C.D.M.R. Developments Ltd. as at December 31, 2003 and the Statements of Revenue, Expenses and Retained Earnings, and Cash Flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accounting principles.

**Chartered Accountants**  
Vancouver, British Columbia  
March 17, 2004

BDO Dunwoody LLP is a Limited Liability Partnership registered in Ontario

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C.D.M.R. Developments Ltd.

Balance Sheet  
As at December 31, 2003

Assets

	<u>2003</u>	<u>2002</u>
Cash and Term Deposits	\$ <u>188,289</u>	\$ 186,053
<b>Total Assets</b>	<b>\$ <u>188,289</u></b>	<b>\$ <u>186,053</u></b>

Liabilities and Stockholders' Equity

Liabilities:

Accounts Payable and Accrued Liabilities	\$ 293	\$ 404
--	--------	--------

Stockholders' Equity:

Capital Stock

Authorized 10,000 common shares NPV

Issued and fully paid - 2 common shares

2

2

Retained Earnings

16,610

14,263

Contributed Surplus

171,384

171,384

**Total Liabilities and Stockholders' Equity**

**\$ 188,289**

**\$ 186,053**

Approved By The Directors:

Director

Director

\* The accompanying notes are an integral part of the financial statements



## C.D.M.R Developments Ltd.

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### Statement of Revenue, Expenses and Retained Earnings For the Year Ended December 31, 2003

	<u>2003</u>	<u>2002</u>
Interest Income	\$ 3,286	\$ 889
Miscellaneous Expenses	<u>939</u>	<u>164</u>
Net Earnings	2,347	725
Retained Earnings Beginning of the Year	<u>14,263</u>	<u>13,538</u>
Retained Earnings End of the Year	<u>\$ 16,610</u>	<u>\$ 14,263</u>



## C.D.M.R Developments Ltd.

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### Statement of Cash Flows For the Year Ended December 31, 2003

	<u>2003</u>	<u>2002</u>
Cash flows from operating activities:		
Net Earnings	\$ 2,347	\$ 725
Changes in non-cash operating working capital:		
Decrease in accounts receivable	-	117
Increase (Decrease) in accounts payable and accrued liabilities	<u>(111)</u>	<u>164</u>
	(111)	281
Increase in cash and cash equivalents	2,236	1,006
Cash and cash equivalents - Beginning of year	<u>186,053</u>	<u>185,047</u>
Cash and cash equivalents - End of year	<u>\$ 188,289</u>	<u>\$ 186,053</u>
Cash and cash equivalents are defined as cash and term deposits.		
Supplementary information:		
Interest received	\$ 3,286	\$ 889



# Notes to the Financial Statements

For the Year Ended December 31, 3002

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The Company is incorporated under the Company Act (British Columbia). The Company has the authority to acquire and develop properties on behalf of the Corporation of the District of Maple Ridge. These properties may be acquired from or sold to the Corporation of the District of Maple Ridge.

## 1. Significant Accounting Policy:

### Income Taxes

The Company is exempt from income taxes, as it is wholly owned by the Corporation of the District of Maple Ridge. (Income Tax Act, Section 149(1)(d)).

## 2. Financial Instruments

The Company's financial instruments consist of cash and term deposits and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

The Company's bank accounts are held at one chartered bank.





## General Comparative Statistics

	2003	2002	2001	2000	1999	1993
<b>Municipal Government Form: Mayor and 6 Council Members Incorporated September 12, 1874</b>						
Population <sup>1</sup> *	71,399	68,527	(cen) 63,169	65,500	62,544	53,136
Registered Voters <sup>2</sup>	34,177	(act) 34,177	30,500	30,500	(act) 30,000	28,462
Area (Ha) <sup>1</sup>	26,710	26,710	26,710	26,710	26,710	26,710
No. of Properties (Folios) <sup>3</sup>	23,788	23,185	23,347	22,653	22,205	18,226
* BC Stats						
<b>Designated Land Use (in Ha) (Official Community Plan) <sup>1</sup> *</b>						
Residential	5,019	5,159	5,828	5,819	5,256	5,731
Agricultural	3,551	3,711	3,713	3,708	3,713	3,777
Industry	541	584	584	584	584	863
Schools/Park/Greenbelt	2,254	2,056	1,785	1,781	1,786	1,084
Institutional	215	249	236	236	236	260
Transportation/Utilities	214	274	274	274	273	154
Crown Land	14,108	14,108	14,108	14,108	14,688	14,716
* New Method of Reporting						
<b>Roads (in Km) <sup>4</sup></b>						
Paved	438	435	431	443	411	381
Unpaved	7	7	7	7	8	24
<b>Sewer Lines (in Km) <sup>4</sup></b>						
Sanitary	253	250	246	235	221	182
Storm	216	213	211	205	164	123
<b>Water Lines (in Km) <sup>4</sup></b>						
	339	336	335	331	322	285
<b>Parks Area (in Ha) <sup>5</sup> (Number of Parks in Brackets)</b>						
Municipal	(45) 205	(45) 205	(45) 205	(45) 205	(45) 205	(41) 192
Regional	( 2) 414	( 2) 414	( 2) 414	( 2) 414	( 1) 405	( 1) 405
Provincial	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,554	( 1) 55,554
(11,700 ha are within Municipal boundary)						
<b>Number of Schools <sup>7</sup></b>						
Elementary Schools	20	20	20	21	21	21
Special Education Schools	1	1	1	1	1	1
Secondary Schools	4	4	4	4	4	4
Private Schools	4	4	4	4	4	4
Preschools	20	23	13	18	22	11
Day Care Centres	75	84	107	93	93	49
Continuing Education Facilities	3	4	4	3	3	1
<b>Municipal Full-Time Employees <sup>6</sup></b>						
	233	234	233	239	248	217
<b>Total Part Time Hours</b>	134,773	145,105	128,042	118,958	n/a	n/a
* Total includes full-time equivalent employees.						
<b>Building Permits <sup>7</sup></b>						
Total Issued	1,025	1,072	825	856	875	1,109
Value	\$113,296,000	\$126,612,466	\$83,895,058	\$87,857,857	\$84,271,013	\$96,612,218
<b>Business Licences Issued <sup>7</sup></b>						
	3,372	3,218	2,973	2,662	3,028	2,019
<b>Dog Licences Issued <sup>3</sup></b>						
	7,755	6,970	7,318	7,218	7,248	5,921



## General Comparative Statistics

	2003	2002	2001	2000	1999	1993
<b>Police <sup>8</sup></b>						
Buildings	3	3	3	1	1	1
Police Officers	72	68	68	68	66	62
Auxiliary Police Officers	28	26	29	13	14	16
<b>Fire Personnel: <sup>9</sup></b>						
2 Fire Chiefs/Directors						
4 Asst. Fire Chiefs						
Volunteers:						
- Hall #1	44	41	44	50	53	47
- Hall #2	17	21	17	30	29	23
- Hall #3	24	23	26	30	30	22
<b>Summary of Fund Balances <sup>3</sup></b>						
Funded Reserves	\$29,875,107	\$26,020,603	\$31,457,559	\$35,905,675	\$34,063,241	\$18,087,497
Capital Fund	(2,792,681)	(2,400,656)	(8,296,942)	(14,134,857)	(7,735,355)	7,491,013
Operating Surplus **	17,078,396	17,600,579	18,018,089	16,890,646	11,000,872	6,605,833
<b>Total Surplus and Reserves</b>	\$44,160,822	\$41,220,526	\$41,178,706	\$38,661,464	\$37,328,758	\$32,184,343
<b>Long Term Debt <sup>3</sup></b>						
Parks & Recreation	\$27,573,430	\$28,100,629	\$17,445,602	\$ 6,178,753	\$ 1,868,827	\$ 1,759,590
Public Works	804,931	964,768	1,158,141	1,386,202	1,907,141	4,326,528
General Government	3,519,280	3,585,316	3,649,616	1,411,878	213,038	—
<b>Total General Fund</b>	\$31,897,631	\$32,650,713	\$22,253,359	\$ 8,976,833	\$ 3,307,006	\$ 6,086,118
Waterworks Utility	\$ 714,440	\$ 1,198,564	\$ 1,654,176	\$ 2,827,825	\$ 3,325,537	\$ 5,442,312
Sanitary Sewer Utility	1,633,054	2,309,361	3,292,855	4,252,629	5,136,965	9,332,403
<b>Total Gross Debt</b>	\$34,245,135	\$36,158,638	\$27,200,390	\$16,057,287	\$11,776,508	\$20,860,833
<b>Legal Debt Limit <sup>3</sup></b>	n/a	n/a	\$136,647,934	\$149,085,291	\$142,141,745	\$86,340,702
<b>Debt Per Capita <sup>3</sup></b>	\$ 480	\$ 528	\$ 431	\$ 245	\$ 188	\$ 394
<b>Debt Payment as a Percentage of Non Capital Expenditures <sup>3</sup></b>						
Debt Payments - Gross	9.8%	9.9%	11.3%	10.1%	10.4%	16.6%

<sup>1</sup> Maple Ridge Planning Department

<sup>2</sup> Maple Ridge Municipal Clerk

<sup>3</sup> Maple Ridge Finance Department

<sup>4</sup> Maple Ridge Engineering Department

<sup>5</sup> Maple Ridge Parks & Leisure Services Department

<sup>6</sup> Maple Ridge Communications & Human Resources Department

<sup>7</sup> Maple Ridge Licenses, Permits & Bylaws Department

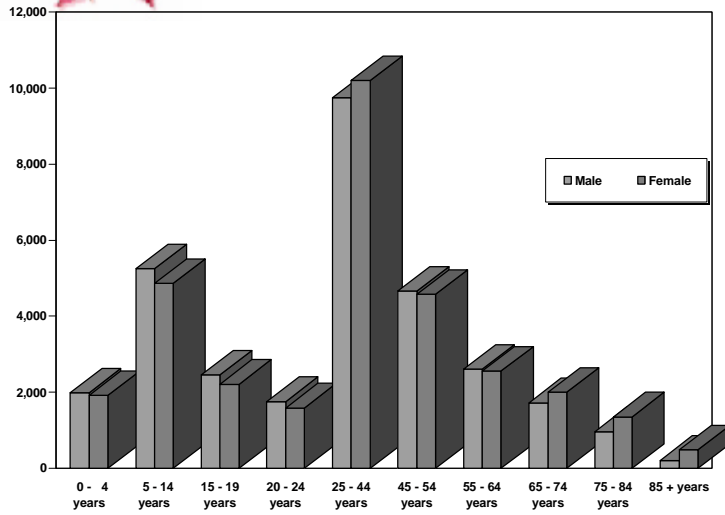
<sup>8</sup> Ridge-Meadows RCMP

<sup>9</sup> Maple Ridge Fire Department

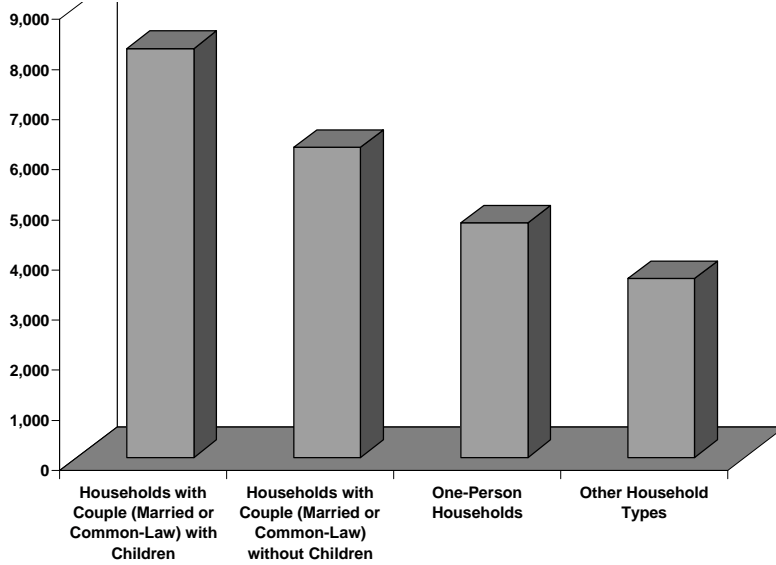
\*\*There were changes in accounting methods for receivables and long term debt applied to 2000.



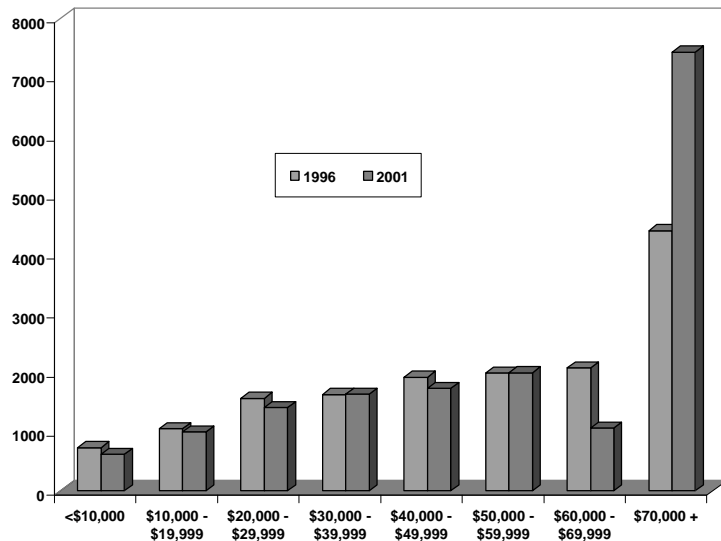
# Demographics



**Population  
by Age  
(2001 Census)**



**Household  
Composition  
(2001 Census)**



**Household  
Income  
(2001 Census)**



## Major Property Tax Payers

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<u>Registered Owner</u>	<u>Primary Property</u>	<u>Taxes Levied</u>
1. B.C. Hydro & Power Authority	Distribution Lines	\$844,995
2. International Forest Products Ltd.	Lumber Mills	768,452
3. Province of British Columbia	Court House/Prison	704,983*
4. Sun Life Assurance Company of Canada	Westgate Shopping Centre	678,685
5. Bucci Investment Corporation Inc	Valley Fair Mall	622,947
6. MRTC Tower Properties	Town Centre Office Tower	529,306
7. Amarsham Holdings Ltd.	Haney Place Mall	491,433
8. Telus Communications (BC) Inc	Poles, Lines/ Thornhill Tower	380,063
9. M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	366,754
10. B.C. Gas Utility Ltd.	Gas Lines	292,328
11. E-One Moli Energy (Canada) Limited	20000 Stewart Cres.	255,084
12. 22475 Dewdney Trunk Road Inc.	Maple Ridge Square	222,928
13. Canadian Pacific Railway Co.	Railway Tracks	216,079
14. Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	183,525
15. Individual	Car Dealership	174,832
16. Canadian Tire Real Estate Limited	Retail Store	169,302
17. Individual	Shopping Centre	120,131
18. 27222 Developments Ltd.	Yacht Manufacturing	119,394
19. Royal Canadian Legion	Apartments	119,286
20. Marine Way Industries Inc.	Lumber Re-manufacturing	113,588
21. Hearthstone Holdings	Nursing Home	110,600
22. 648504 B.C. Limited	Storage/Warehousing	110,205

\* This is a grant-in-lieu for Municipal and Regional District purpose taxes only.  
An estimate of total taxes to be comparable would be approximately \$1,329,406



## Assessment/Taxation Comparative Statistics

	2003	2002	2001	2000	1999	1993
<b>Assessment for General Taxation <sup>(1)</sup></b>						
Land	\$3,157,399,417	\$2,893,505,637	\$2,834,911,228	\$2,823,385,835	\$2,835,594,449	\$1,889,619,280
Less: Exempt Land	<u>327,780,953</u>	<u>316,593,785</u>	<u>292,129,201</u>	<u>287,544,803</u>	<u>291,479,505</u>	<u>191,393,186</u>
Net Land Assessment	\$2,829,618,464	\$2,576,911,852	\$2,542,782,027	\$2,535,841,032	\$2,544,114,944	\$1,698,226,094
<b>Improvements</b>	<b>\$2,829,346,041</b>	<b>\$2,471,475,641</b>	<b>\$2,406,777,940</b>	<b>\$2,358,152,690</b>	<b>\$2,306,186,498</b>	<b>1,645,372,920</b>
Less: Exempt Imp & Utilities	<u>315,123,146</u>	<u>309,294,304</u>	<u>314,353,484</u>	<u>295,146,705</u>	<u>296,425,810</u>	<u>181,536,601</u>
Net Improvement Assessment	\$2,514,222,895	\$2,162,181,337	\$2,092,424,456	\$2,063,005,985	\$2,009,760,688	\$1,463,836,319
Total Taxable Assessment	\$5,343,841,359	\$4,739,093,189	\$4,635,206,483	\$4,598,847,017	\$4,553,875,632	\$3,162,062,413
<b>Assessment for School Taxation <sup>(1)</sup></b>						
Total Taxable Assessment	\$5,321,328,859	\$4,704,437,907	\$4,590,475,481	\$4,549,936,383	\$4,505,278,618	\$3,138,550,980
<b>General &amp; Debt Tax Rates (per \$1,000) <sup>(2)</sup></b>						
Residential	\$ 4.8354	\$ 5.1622	\$ 4.9791	\$ 4.6996	\$ 4.3908	\$ 4.5500
Utilities	40.0000	39.9999	40.0000	40.0000	40.0000	26.1260
Industrial	52.3140	47.8372	46.0814	42.8297	40.3311	34.0380
Business/Other	13.6855	13.0083	12.6073	12.0041	11.2255	13.2250
Seasonal/Recreational	10.8809	10.2821	9.8114	9.2973	8.4878	8.9710
Farm	15.6020	14.9770	14.4850	13.8453	13.0093	10.7150
<b>School Tax Rate (per \$1,000) <sup>(1)</sup></b>						
Residential	\$ 3.6727	\$ 3.9475	\$ 3.9122	\$ 3.9076	\$ 3.8407	\$ 4.4572
Utilities	15.0000	15.0000	15.0000	15.0000	15.0000	15.6000
Industrial	12.5000	12.5000	12.5000	12.5000	12.5000	12.7000
Business/Other	9.9000	9.9000	9.9000	9.9000	9.9000	10.2000
Seasonal/Recreational	4.5000	4.5000	4.5000	4.5000	4.5000	4.3000
Farm	6.8000	6.8000	6.8000	6.8000	6.8000	7.0000
<b>Residential Tax Rate (per \$1,000) <sup>(2)</sup></b>						
General (incl. Reg. Library)	\$ 4.7824	\$ 5.1038	\$ 4.9087	\$ 4.6256	\$ 4.2807	\$ 4.3940
Debt	.0530	.0584	.0704	.0740	.1101	.1560
Transit Authority (GVTA)	.2874	.2874	.2095	.2096	.2097	—
Local School Levy	3.6727	3.9475	3.9122	3.9076	3.8407	4.4572
Regional Hospital	—	—	—	—	—	.3390
Regional District	.1038	.1083	.1109	.1113	.1149	.0543
Municipal Finance Authority	.0003	.0003	.0003	.0003	.0003	.0003
B.C. Assessment Authority	<u>.1159</u>	<u>.1245</u>	<u>.1267</u>	<u>.1271</u>	<u>.1247</u>	<u>.1451</u>
	\$ 9.0155	\$ 9.6302	\$ 9.3387	\$ 9.0555	\$ 8.6811	\$ 9.6069
<b>Utilities &amp; Penalties</b>						
Current Years Levy	\$69,738,023	\$65,465,815	\$63,057,918	\$60,601,071	\$57,263,723	\$43,239,988
Per Capita	\$ 977	\$ 955	\$ 998	\$ 925	\$ 916	\$ 816
Collections	\$67,185,946	\$62,796,422	\$61,689,009	\$59,280,901	\$56,049,302	\$41,967,221
Percent of Levy	96.34%	95.92%	97.83%	97.82%	97.88%	97.06%
Gross Tax Collections	\$70,208,081	\$66,238,488	\$63,248,661	\$60,720,312	\$57,224,362	\$43,849,009
Percent of Current Levy	100.67%	101.18%	100.30%	100.20%	99.93%	101.41%
Taxes Outstanding	\$ 3,472,125	\$ 1,896,348	\$ 2,748,666	\$ 2,574,299	\$ 2,348,882	\$ 1,816,682

Note:

<sup>1</sup> Effective in 1983, actual value assessments were used in determining tax levies for general Municipal purposes and effective in 1984 for School purposes, pursuant to the policy of the Province of British Columbia.

<sup>2</sup> Variable tax rates were established in 1983 for different classes of property pursuant to the policy of the Province of British Columbia for Municipal Government services and 1984 for all other Government Levies.



## Property Assessments & Tax Rates By Property Class

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
<b>Analysis of 2003 Taxable Values</b>							
For General Purposes (\$ in 1,000's)	\$4,833,430	\$ 9,080	\$ 12,013	\$ 68,195	\$ 414,710	\$ 1,260	\$ 5,659
Percentage of Taxable Values	90.44%	.17%	.22%	1.28%	7.76%	.02%	.11%
Percentage of General Taxation	75.00%	1.17%	2.02%	3.29%	18.21%	.04%	.28%

### Analysis of 2003 Rates (Per \$1,000)

General	\$ 4.5260	\$37.7128	\$48.3906	\$13.8039	\$12.8012	\$10.1747	\$14.5931
Debt	.0530	.4686	.5695	.1625	.1499	.1191	.1701
Library	.2564	1.8186	3.3539	1.0745	.7344	.5871	.8375
School	3.6727	15.0000	12.5000	9.9000	9.9000	4.5000	6.8001
B.C. Assessment Authority	.1159	.5947	.5947	.3245	.3245	.1159	.1159
Municipal Finance Authority	.0003	.0005	.0005	.0005	.0001	.0002	.0002
Regional District & 911 Emergency	.1038	.3633	.3529	.3529	.2543	.1038	.1038
Transit Authority	.2874	2.3802	2.3138	2.3138	1.6657	.2874	.2874
	\$ 9.0155	\$58.3387	\$68.0759	\$27.9326	\$25.8301	\$15.8882	\$22.9081

\* Note: Properties are categorized into 9 different classes for assessment and taxation purposes.  
The District of Maple Ridge has no properties within classes 3 (Forestry) and 7 (Tree Farm).



## Expenditures Last Five Fiscal Years Comparison

	2003	2002	2001	2000	1999
<b><u>Analysis by Function</u></b>					
Protective Services	\$13,371,096	\$13,054,780	\$10,615,809	\$10,799,688	\$11,127,218
Transportation Services	7,967,189	8,768,917	8,547,740	9,468,587	9,294,174
Recreation and Cultural	16,342,241	26,253,448	24,866,056	27,403,512	14,001,456
Sewer and Water Utilities	11,948,434	11,343,504	10,034,204	11,252,276	10,568,946
General Government Services	8,228,031	8,225,042	8,865,297	8,726,522	9,480,051
Other Services	2,354,179	2,160,444	1,852,946	2,386,870	1,667,695
Internal Cost Reallocations	(1,519,794)	(1,222,229)	(1,301,348)	(1,233,073)	(1,104,567)
Contributed Subdivision Infrastructure	<u>4,849,407</u>	<u>1,663,909</u>	<u>3,629,494</u>	<u>6,741,247</u>	<u>6,363,458</u>
	<u>\$63,540,783</u>	<u>\$70,247,815</u>	<u>\$67,110,198</u>	<u>\$75,545,629</u>	<u>\$61,398,431</u>

### **Analysis by Object**

Goods and Services	\$36,709,464	\$47,467,142	\$44,804,134	—	—
Wages and Salaries	18,919,903	18,687,962	16,772,339	—	—
Interest and Financing Fees	3,062,009	2,428,802	1,904,231	—	—
Contributed Subdivision Infrastructure	<u>4,849,407</u>	<u>1,663,909</u>	<u>3,629,494</u>	—	—
	<u>\$63,540,783</u>	<u>\$70,247,815</u>	<u>\$67,110,198</u>		

*Reporting was changed in 2001 – 2002*

*The comparative object costs were not available for 1998 – 2000*



## Capital Assets Acquired Last Five Fiscal Years Comparison

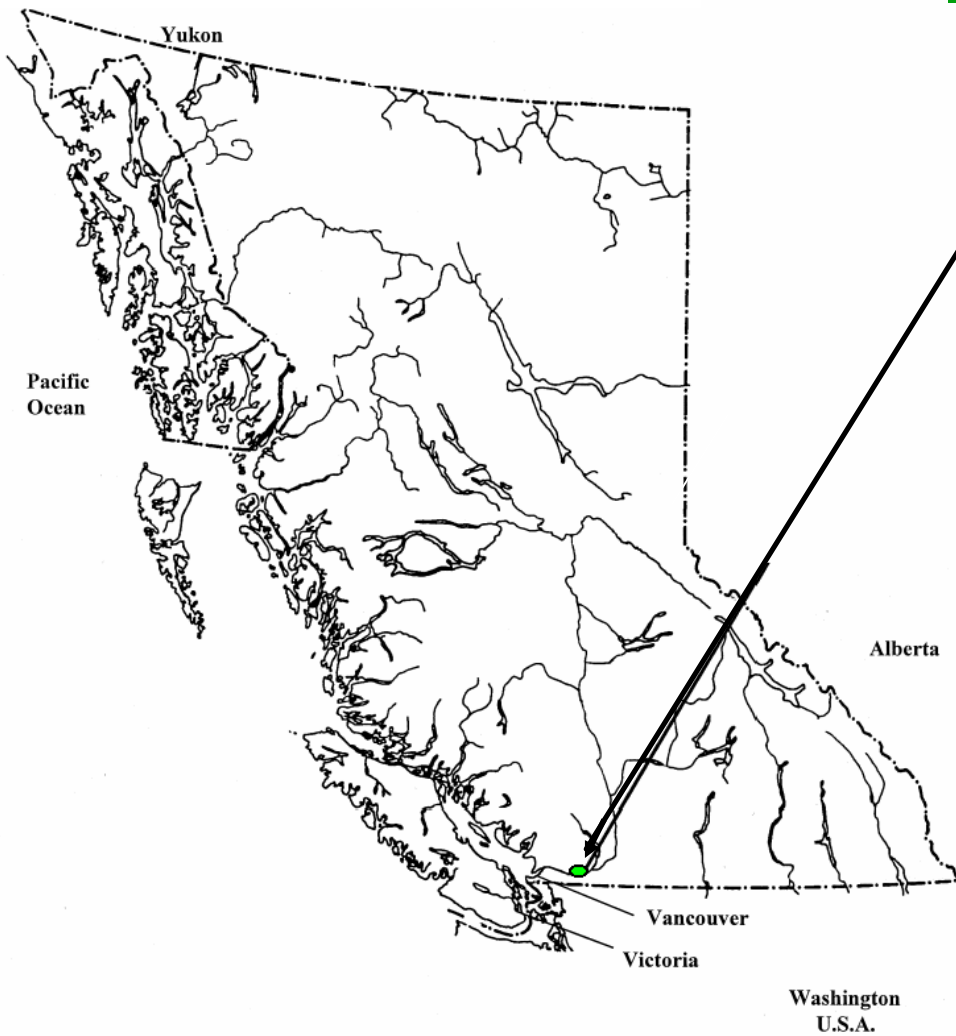
	2003	2002	2001	2000	1999
<b><u>Capital Acquisitions</u></b>					
General Government	\$ 1,674,938	\$ 1,678,837	\$ 3,114,551	\$ 2,998,545	\$ 3,649,772
Transportation	2,589,050	3,677,744	3,674,356	4,723,382	4,588,552
Parks and Recreation	2,243,117	14,486,206	16,457,033	19,813,172	6,955,561
Protective Services	365,683	781,353	106,972	192,868	575,773
Public Health and Other	189,196	—	5,705	603,925	79,782
Sanitary Sewer & Waterworks	2,523,004	2,332,398	1,608,854	2,963,518	2,697,535
Subdivision Infrastructure	<u>4,849,407</u>	<u>1,663,909</u>	<u>3,629,494</u>	<u>6,741,247</u>	<u>6,363,458</u>
Total Capital Acquisitions	<u>\$14,434,395</u>	<u>\$24,620,447</u>	<u>\$28,596,965</u>	<u>\$38,036,657</u>	<u>\$24,910,433</u>
<b><u>Source of Financing</u></b>					
Revenue Funds	\$ 2,318,453	\$ 1,717,843	\$ 2,543,160	\$ 1,694,958	\$ 1,578,634
Reserve Funds	4,180,949	5,148,182	6,578,254	14,476,455	6,363,940
Contributed Assets	5,848,693	2,905,648	4,322,718	8,292,481	13,714,836
Long Term Debt	—	11,095,834	13,922,339	—	227,086
Grants	1,129,375	2,639,864	(133,368)	2,309,389	267,444
Development Fees & Other	<u>956,925</u>	<u>1,113,076</u>	<u>1,363,862</u>	<u>6,050,351</u>	<u>2,759,003</u>
Total Financing	<u>\$14,434,395</u>	<u>\$24,620,447</u>	<u>\$28,596,965</u>	<u>\$38,036,657</u>	<u>\$24,910,943</u>





# District of Maple Ridge Map

## Maple Ridge British Columbia





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