

# District of Maple Ridge British Columbia

GFOA Award Recipient  
for Excellence in  
Financial Reporting

2006

**Annual Report**

For Fiscal Year Ending  
December 31, 2006



Mayor Gordon Robson  
and Members of Council



Ernie Daykin  
Councillor



Judy Dueck  
Councillor



Al Hogarth  
Councillor



Linda King  
Councillor



Craig Speirs  
Councillor



Ken Stewart  
Councillor





## **2006 Annual Report**

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

Fiscal Year ending December 31, 2006

Telephone: 604-463-5221  
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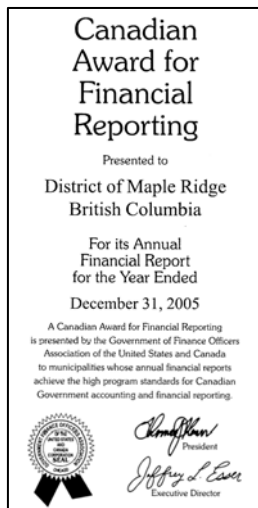
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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2005. The program 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 governments 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.

We received the 2005 Canadian Award for Financial Reporting for the 16<sup>th</sup> consecutive year.



# Message from the Mayor

On behalf of Council, I am pleased to present the District of Maple Ridge 2006 Annual Report. It provides an overview of the past year featuring financial information, department highlights and accomplishments and other important information about our community. 2006 was this Council's first full year of its new mandate which focused its efforts on a number of important strategic areas.



### Establishing a Long-Term Vision for the Community

The critical first step in establishing a long-term vision for Maple Ridge was accomplished with the adoption by Council of the Official Community Plan (OCP) in November 2006. Next steps will involve developing an Agricultural Plan and updating our Zoning Bylaw. Now the groundwork is done to go forward and build an exciting and sustainable future for the community. This includes a well-planned transportation network which is central to building this vision.

### Enhancing the Safety & Vitality of the Downtown

Council's vision for Maple Ridge is a strong, vibrant downtown that is the heart and soul of the community. It is working on several fronts to make this a reality including creating incentives for developers and supporting the formation of a Business Improvement Association led by downtown property owners. Further initiatives include the development of a Town Centre Plan and a parking strategy. Collaboration between RCMP, Municipal staff and community agencies will help achieve a safe and vibrant downtown.

### Finding Ways to Pay for it All

Maple Ridge will experience continued growth and therefore, Council will work hard to find new sources of revenue. An aggressive capital works program will lead to an investment of almost \$100 million dollars in the municipality. This ambitious and exciting capital plan will be funded through economic growth, not through increasing the burden on the taxpayer.

### Enhancing the Environment

During the first year of its mandate, Maple Ridge Council has already achieved a great deal related to the environment including:

- developing policies to reduce and lessen the effects of climate change

- partnering with an environmental organization to plant 300,000 trees to help neutralize green house gas emissions
- replacing one-third of the municipal small vehicle fleet with hybrids, which use a combination of petrol and electricity to increase efficiency and thereby reduce emissions
- passing a Pesticides Bylaw intended to significantly reduce the use of non-essential pesticides, and
- encouraging Leadership in Energy and Environmental Design (LEED) by providing financial incentives for developers to incorporate "green" building technology in the downtown

Our commitment to think global and act local will ensure environmental issues are considered as Council delivers on its mandate.

### Social Issues & Community Standards

Maple Ridge has a very active and committed social network. This network in the past year, with municipal support and involvement, has achieved a great deal including obtaining \$1.2 million for community projects, implementing the Matrix 1 Project to help young people with addictions and working hard to eliminate homelessness in the community.

### Building Relationships

All of the success to date has been due to defining a vision, hard work, and building strong relationships. Members of Council and staff have worked towards a vision that will benefit our present and future citizens. Our continued commitment to work with community groups, First Nations, government agencies, businesses and citizens of Maple Ridge is building a strong, healthy and sustainable community.

There is still much to accomplish in the years ahead. Members of Maple Ridge Council and District employees are up to the challenge. I encourage your comments and participation.

GORDY ROBSON  
Mayor



## Message from the CAO

I am pleased to present our 2006 Annual Report on behalf of all employees at the District of Maple Ridge.

Maple Ridge is a vibrant and dynamic community and is one of the fastest growing municipalities in British Columbia. The community provides a wonderful quality of life which is the envy of many. Our ongoing challenge is to manage this rapid growth and balance the social, economic, and environmental goals of the community. 2006 was an extremely busy and productive year.



- Hiring a new Environmental Planner
- Introducing a Pesticides Control Bylaw limiting the use of cosmetic pesticides
- A major development was proposed by TransLink, Coast Mountain Bus Company and the British Columbia Institute of Technology to be housed in Maple Ridge. The facility, if approved, will provide a bus maintenance and transportation training centre.

### Highlights and accomplishments in 2006 were:

- Official Community Plan Adopted November 14, 2006.
- Good progress was made related to enhancing the livability of Maple Ridge's Downtown area including:
  - The start of 1500 new residential units
  - Introduction of new tax incentives for eligible properties in the Downtown, based on density and sustainable development principles
  - Apartment and townhome construction is up dramatically since 2005
  - Commenced renovations on the Randy Herman Centre for Community Safety which will house some RCMP services, volunteers, youth diversion, bylaws, and social planning.
- Taking a more aggressive stance on substance abuse related issues:
  - Developed a Substance Misuse Prevention Plan
  - District participation on the Mayor's Meth Task Force
  - Worked with community agencies and actively pursued senior government funding for addictions, rehabilitation and housing resulting in a decrease in the number of homeless in Maple Ridge.
- A number of new environmental initiatives were introduced including:
  - Replacing one-third of the District's vehicle fleet with hybrid vehicles
  - Maple Ridge was the first municipality to join the Community Ecosystem Restoration Initiative (CERI) program, an initiative designed to restore degraded ecosystems, and at the same time, help combat climate change. At the end of 2006, 22,500 trees had been planted under the program. Restorations requiring a total of over 260,000 trees will complete the implementation of this project
  - Updating the District's Watercourse Protection Bylaw

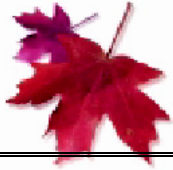
### Major items to watch for in 2007:

- A plan for dealing with Municipal lands in Silver Valley will be developed and implemented in cooperation with the Corporate Management Team
- We will continue to work with RCMP headquarters on making changes in policing that make sense, and will work with the local RCMP detachment to implement the police master plan
- Finalization of the Transportation Plan including the Light Rapid Transit route
- Implementation of a Gravel strategy on Municipal lands.
- A number of studies will be undertaken and plans implemented including: Safer City, Transportation, safety review of the 224 Street corridor in partnership with ICBC, downtown streetscape standards, long-term infrastructure plan, and Drainage Utility
- We will be assisting with the development of a new animal shelter and corresponding new animal services business plan.
- The Official Community Plan implementation, training and interpretation will begin including the Establishment of an Agricultural Advisory Committee to commence work on the Agricultural Plan
- \$29 million in new capital projects will get underway and will be worked on over the next 4 years
- A new District website will be unveiled.

I would like to thank Council, our employees and the many volunteers who make this community such a wonderful place to live, work, and play.

J. L. (JIM) RULE  
Chief Administrative Officer





# Strategic Direction

The Strategic Plan was developed by Council to guide the development of specific objectives we could focus on in order to achieve the community vision.

## 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

## Council’s Priorities

- Establish a long-term vision for the community.
- Enhance the vitality and safety of the downtown.
- Build relationships.
- Find ways to pay for it all.

## 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.

### 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>

- Continue to use a user-pay philosophy.
- Provide high quality municipal services to our citizens and customers in a cost effective and efficient manner.

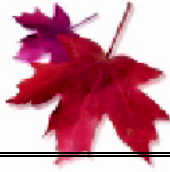
### Inter-Government Relations/Partnerships

- 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.





# Strategic Direction

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## **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.

## **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**

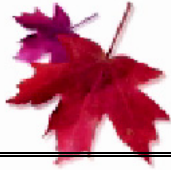
- Maintain and enhance a multi-modal transportation system within Maple Ridge to provide citizens with safe, efficient alternatives for the movement of individuals and goods.
- In cooperation with other regional stakeholders, identify improvements to the inter-municipal transportation system within Greater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

## **Smart Managed Growth**

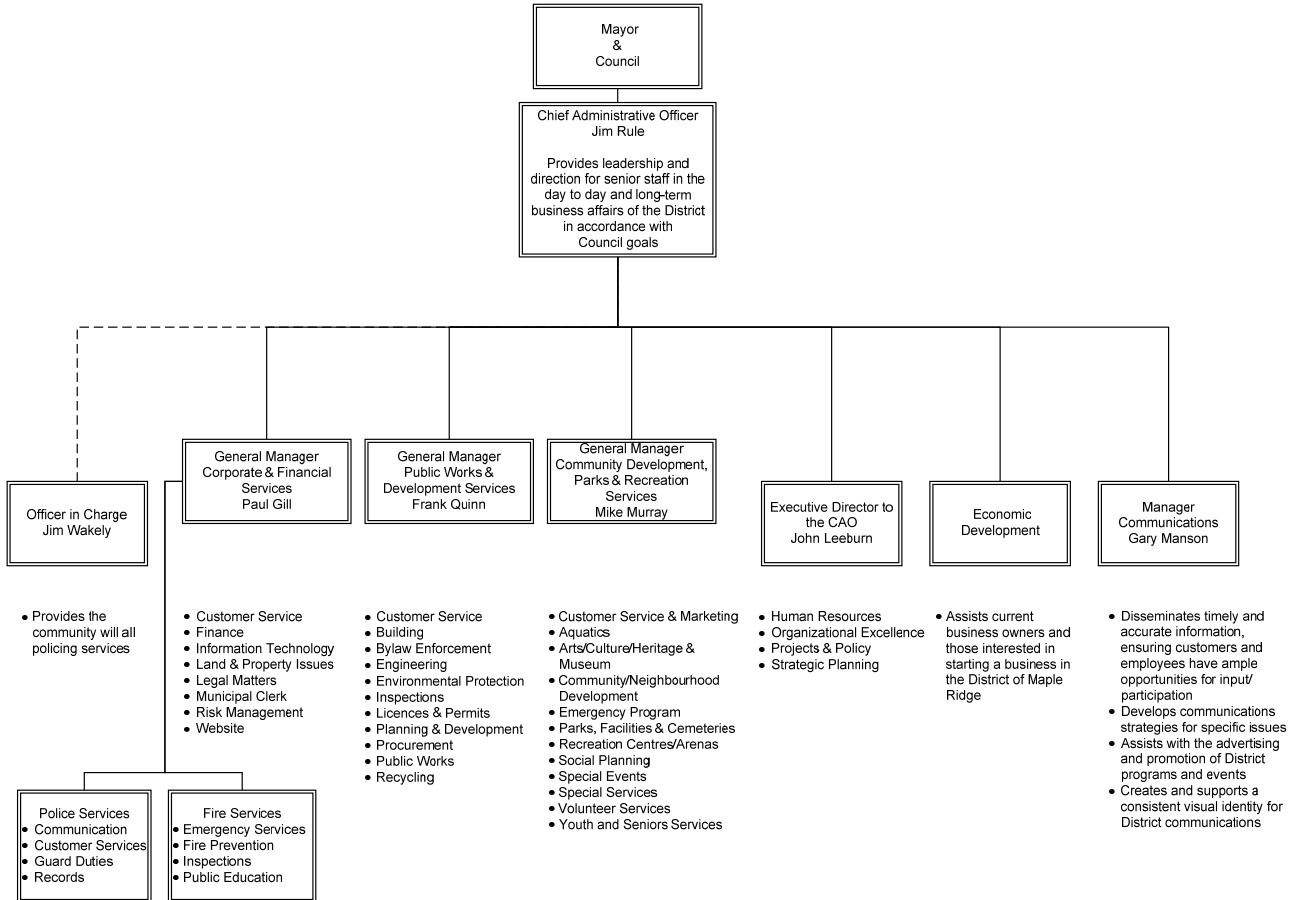
- Develop a land use management process that is timely, open, inclusive, and consultative.
- Using the Official Community Plan, ensure growth is well managed and establishes a balance of use types that is efficient and enhances the unique quality of life in Maple Ridge.
- Develop land use regulations,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





# District Officials

## 2005 – 2008 Council

### Mayor Gordy Robson

Councillor Ernie Daykin  
Councillor Judy Dueck  
Councillor Al Hogarth

Councillor Linda King  
Councillor Craig Speirs  
Councillor Ken Stewart

## 2006 Appointed Officials

Chief Administrative Officer ..... Jim Rule, MA, B.ES (Hon.), P.Mgr., MCIP  
 General Manager: Community Development, Parks & Recreation Services ..... Michael Murray, BRE  
 General Manager: Corporate & Financial Services ..... Paul Gill, BBA, CGA, FRM  
 General Manager: Public Works & Development Services ..... Frank Quinn, P.Eng., MBA  
 Executive Director to the Chief Administrative Officer..... John Leeburn, B.Comm., MBA  
 Chief Information Officer..... John Bastaja, BA, MRM  
 Director of Community Fire Safety Services/Fire Chief .....Dane Spence  
 Director of Community Services.....Sue Wheeler  
 Director of Development Engineering .....Jeffrey Scherban  
 Director of Engineering Operations..... Russ Carmichael, ASCT, FRM  
 Director of Finance .....Jacob Sorba, CGA  
 Director of Operations & Staff Development/ Fire Chief..... Peter Grootendorst, CFO, MA  
 Director of Licences, Permits and Bylaws ..... Brock McDonald, B.Sc.  
 Director of Parks & Facilities ..... David Boag  
 Director of Planning..... Jane Pickering, MCP, MCIP  
 Director of Recreation ..... Kelly Swift, BGS  
 Manager of Communications..... Gary Manson, BBA, MBA  
 Manager of Legislative Services ..... Ceri Marlo  
 Municipal Engineer..... Andrew Wood, P.Eng., M.Eng.  
 R.C.M.P. Officer in Charge ..... Inspector Jim Wakely

### Municipal Auditors

BDO Dunwoody LLP

### Municipal Bankers

TD Canada Trust

### Municipal Solicitors

Lidstone, Young, Anderson - General  
Harris & Company - Labour



## Commissions of Council 2006

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

**School District No. 42**

Trustee Cheryl Ashlie  
Trustee Dave Rempel  
Trustee Kathie Ward

**Maple Ridge Council Liaison**

Mayor Gordy Robson  
Councillor Judy Dueck  
Councillor Ernie Daykin

**Maple Ridge Citizens at Large**

Ron Wright  
Jo Anne ten Brink  
Geordie Craig  
Ian Brown

**Pitt Meadows Council Liaison**

Mayor Don MacLean  
Councillor Debra Eisel  
Councillor Deb Walters

**Pitt Meadows Citizens at Large**

Maureen Pelton  
Christine Smith

**Municipal Liaison**

Mike Murray  
David Boag  
Ingrid Kraus  
Amanda Gaunt



Boundary Park Construction





## Council Committees and Other Appointments 2006 - 2007

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The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies.

**Standing Committees** are established by the Mayor for matters considered best dealt with by committee. At least half the members of a standing committee must be Council members. The Standing Committees are:

Audit and Finance Committee  
Committee of the Whole

**Select Committees** are established by the Mayor to consider or inquire into any matter and to report its findings and opinion to Council. At least one member of a select committee must be a Council member. The Select Committees are:

Advisory Committee on Accessibility Issues  
Advisory Design Panel  
Agricultural Advisory Committee  
Bicycle Advisory Committee  
Community Heritage Commission  
Court of Revision (Frontage Tax)  
Crystal Meth Task Force  
Development Agreements Committee  
Economic Advisory Commission  
North Alouette River Flood Plain Issues Task Force  
Parks & Leisure Services Commission  
Social Planning Advisory Committee

**Members of Council** represent Maple Ridge on the Boards of these agencies:

Fraser Basin Council  
Fraser Valley Regional Library  
Greater Vancouver Regional District  
Greater Vancouver Regional District Labour Relations Bureau  
Lower Mainland Treaty Advisory Committee  
Maple Ridge/Pitt Meadows Airport Society

**Members of Council** serve as a link between these community organizations and the District:

Alouette River Management Society  
Chamber of Commerce  
Fraser Health Authority  
Fraser Regional Correctional Centre  
Maple Ridge Pitt Meadows Arts Council  
Ridge Meadows Arts Council  
Ridge Meadows Recycling Society  
Ridge Meadows Seniors Society  
Ridge Meadows Youth Council  
Ridge Meadows Youth Justice Advocacy  
Tourism Maple Ridge & Pitt Meadows



# Progress Report 2006

Council and Staff at the District are pleased to present our second annual Progress Report to the citizens of Maple Ridge.

In our 2005 Annual Report, we committed to specific goals and objectives, and set out ways we would measure our performance towards achieving them. This document communicates our performance on a variety of goals and objectives within the focus areas identified by Council in our Strategic Plan. We will continue to measure our performance in these areas throughout 2007 and 2008.

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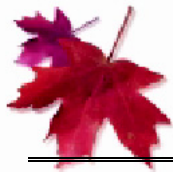
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## Safe and Livable Community

### Strategic Direction

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.

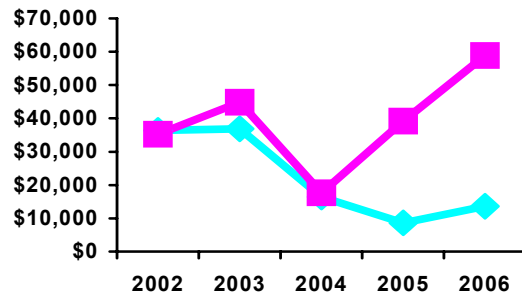
As Maple Ridge continues to grow, safety remains a top priority. Continued implementation of the Fire Master Plan in 2006 expanded the team of full-time career firefighters to 16, and six full-time officers. Renovations to the Randy Herman Centre for Community Safety have begun. The Centre will house some RCMP services, volunteers, youth diversion, bylaws and social planning. A more aggressive stance was taken on substance abuse related issues, including the development of a Substance Misuse Prevention Plan and participation on the Mayor's Meth Task Force. The pursuit of funding for addictions, rehabilitation and housing resulted in a decrease in the number of homeless people in the community. Completion of the Police Master Plan in 2006 has set the blueprint for policing in response to community needs.

### Performance Measures

#### Reduce the severity of fires through adequate response times and personnel

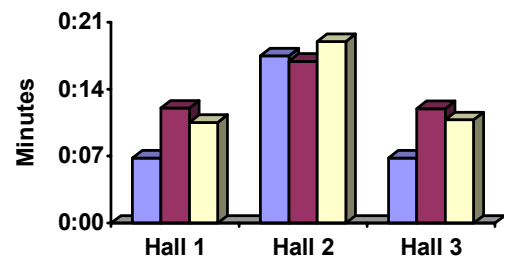
In 2005 there were four full-time firefighters available 6:00 am to 6:00 pm 70% of the time, with a target of 90%. For 2006, there were 16 full-time firefighters on staff, with a target of four firefighters available 24 hours per day, 7 days per week 90% of the time.

Value of Fire Losses per 1,000 population  
Average Fire Loss per Incident

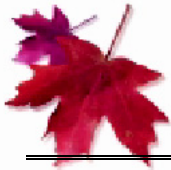


#### Response times, 90% of the time

Target Jul-Dec 2005 Jul-Dec 2006



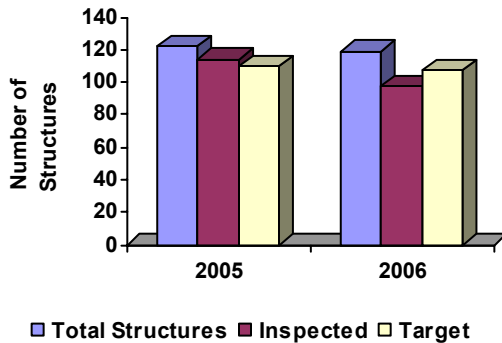
Firehall 1 is undergoing a major renovation including the addition of training facilities. This project is expected to commence in the summer of 2007 and be completed in 2008. The commencement of Firehall 4 construction in the Albion area should begin in 2008.



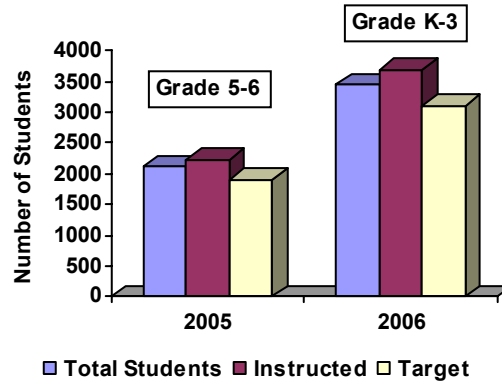
# Progress Report 2006

Reduce the number and seriousness of emergency incidents through an aggressive program of proactive inspections and public education

**Inspection of Multifamily Residential Structures**



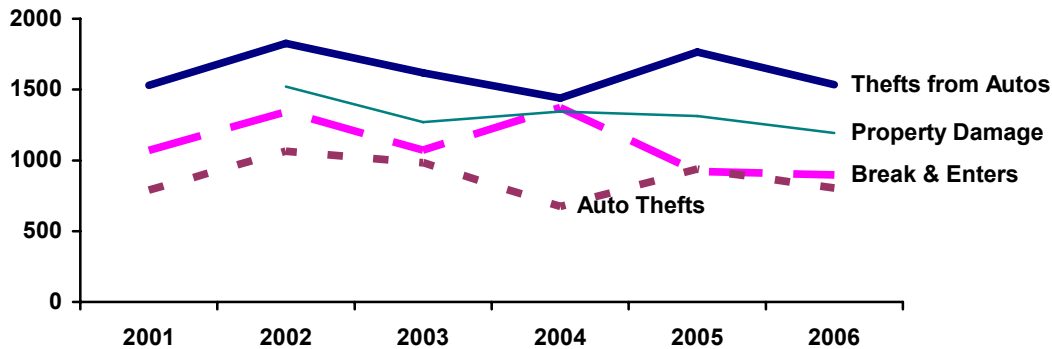
**Students Attending Fire Safety Education Sessions**



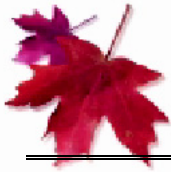
	2002	2003	2004	2005	2006
Number of fire incidents – all	n/a	n/a	n/a	n/a	*320
Number of fire incidents – structure/vehicle	277	235	209	184	136
Number of fire-related injuries	6	3	0	5	5
Number of fire-related deaths	1	0	0	0	0

\* For 2006, the definition of a “fire incident” was expanded to include all fire incidents, such as garbage fires, brush fires, etc. Under the previous definition, the number of incidents for 2006 would have been 136. In subsequent years, all incidents will be reported.

Reduce the number of property crime offences





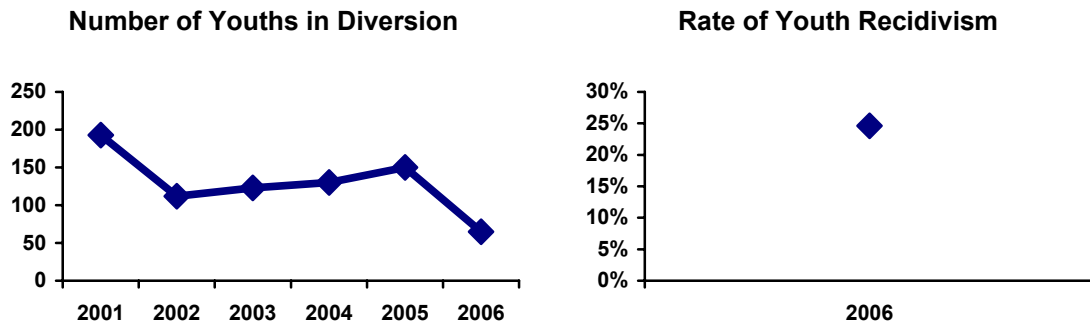


# Progress Report 2006

## Proactively assist in the development and safety of youths in our community

The Ridge Meadows Youth Diversion Program was established in 1994 to divert first-time young offenders away from the court system. It works on the philosophy of immediate consequences for crimes, restitution to victims and mentoring. In addition to giving first-time offenders a second chance, the program also saves money. It costs seven times more to put a youth through the court system than the diversion program.

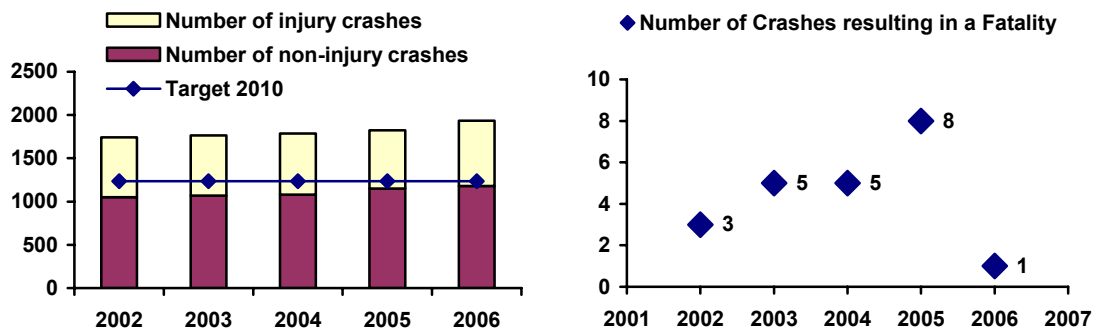
The Rate of Youth Recidivism is a new measure for 2006, and it represents the percentage of first-time young offenders who re-offend within one year of their participation in the diversion program.



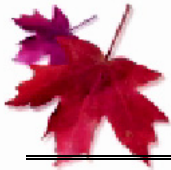
Local Detachment focus in 2006 was on property crime and chronic offenders. The number of youths diverted to the Youth Justice program is anticipated to increase as youth issues are a focus area in 2007. Also, because of past focus on youth in 2005, fewer youths are committing crimes in our detachment area.

## Reduce the number of deaths, injuries, and property damage caused by traffic accidents

A specific initiative is in place to reduce the number of crashes by 30% over the period 2004-2010. In 2003 there were 1,765 crashes, making the 2010 target 1,236.



\* Source: Safer City Planet Data Base; excludes parking lot crashes.



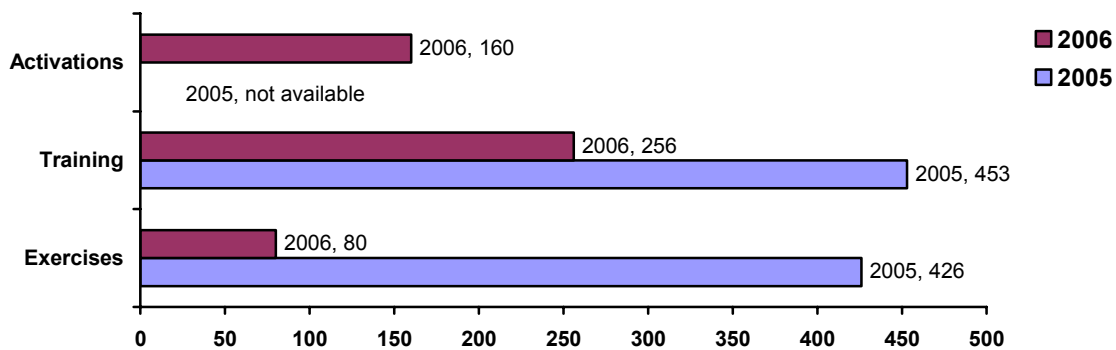
# Progress Report 2006

## Ensure adequate commitment to Municipal Emergency Program staff and volunteer development

The Municipal Emergency Program (MEP) is a joint program shared by the District of Maple Ridge and City of Pitt Meadows. Each community has an Emergency Operation Centre (EOC) which is staffed by individual emergency response teams. In the event that a major disaster occurs, the event would be managed by a joint EOC. The MEP is managed by a Joint Emergency Program Coordinator, and involves staff from both communities, volunteers, and other agencies. Training, emergency simulation exercises and response activations provide an important base for emergency preparedness.

The Maple Ridge EOC was activated several times during 2006 to response to two flooding events and a major windstorm. Emergency preparedness in the community is enhanced by providing opportunities for District staff, volunteers and agency designates to develop their skills through training, and real or simulated response situations. In addition, information sessions are provided to citizens and community groups.

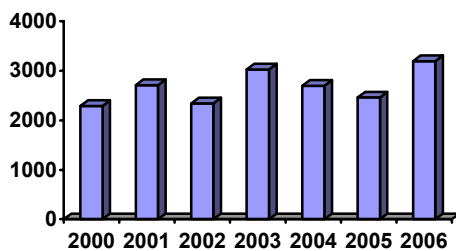
**EOC/ESS Activities (Hours)**



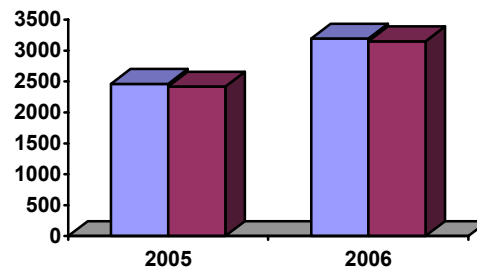
## Ensure public compliance with Municipal Bylaws

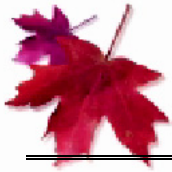
A cooperative approach to bylaw enforcement issues is achieved through effective partnerships with RCMP, SPCA, Ministry of Health, Community Outreach, Downtown Parking Association, Adopt-a-Block Society, and other agencies. A 2006 priority involved working with many agencies to implement strategies dealing with homelessness, crime and drug problems. Of the 3,193 bylaw complaints received during 2006, over 98% were concluded.

**Number of Bylaw Complaints**



**Complaints Received vs. Complaints Concluded**





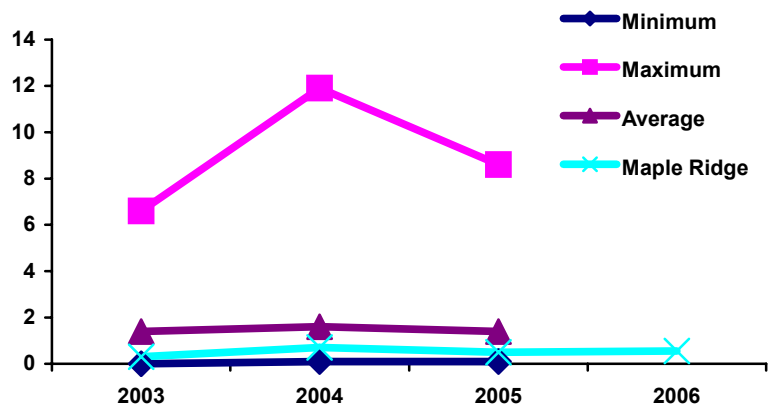
# Progress Report 2006

The District of Maple Ridge participates in a national benchmarking initiative that assists in managing and monitoring performance in the areas of wastewater collection and treatment systems and water treatment, supply and distribution systems. There are currently more than 35 participating Canadian cities and regional organizations serving more than 60 percent of the Canadian population. This initiative, created and administered by Earth Tech, serves as the national standard for water and wastewater utility benchmarking in Canada, and is the data source for the following two graphs.

## Provide high quality drinking water to homes and businesses

The District's Operations Department maintains 360 kilometres of water main and in 2006 distributed 12.4 million cubic metres of water. In addition to providing high quality, safe drinking water, ensuring the security of our water distribution system is a priority, along with ensuring an adequate supply of water flow for fire protection.

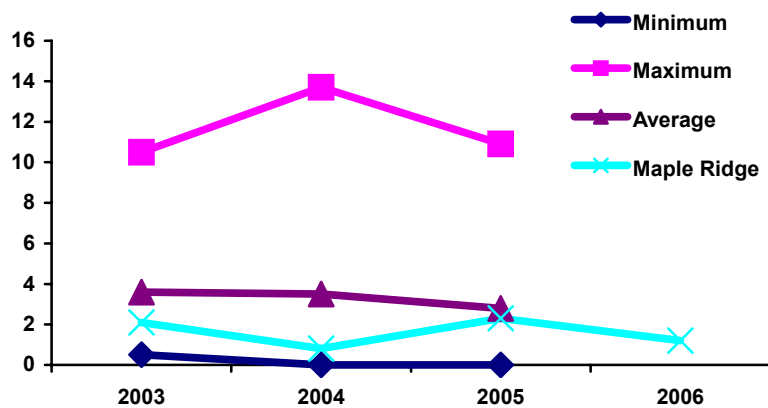
Number of Water Complaints per 1,000 People Served



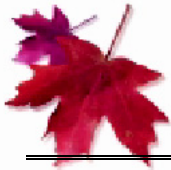
## Maintain an effective and reliable sanitary sewage collection system

The District's Operations Department maintains 260 kilometres of gravity sanitary sewer. Maintaining a dependable sewage collection system with minimal blockages is a priority, as well as minimizing the environmental impact of blockages and overflows.

Number of Blocked Sewers per 100 km Length



\* Due to the timing of data compilation, only Maple Ridge data is available for the current year.



## Progress Report 2006

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### **Support the Building Community Solutions project to work with two neighbourhoods to develop pilot neighbourhood plans**

Three deliverables are expected from this objective: a Laityview Neighbourhood Plan, an MRSS/Mount Crescent Neighbourhood Plan, and a Process Template that could be used to train other neighbourhoods to develop their own neighbourhood plans. The two neighbourhood plans were initially targeted for completion in 2006, while the template was targeted for 2007.

The two plans are now targeted for the end of 2007. It took longer than expected to connect the neighbourhoods and prepare them to participate in the process. Both of the neighbourhoods have now formed associations and the work for the Quality of Life Plans should begin in mid-2007. Template completion target: mid-2008.

### **Establish a plan for achieving social sustainability within the community**

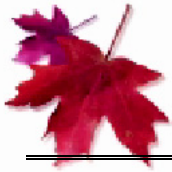
2008 Deliverable: A long-range Social Sustainability Strategic Plan was to be completed in 2006, with adoption by Council in 2007. It is now scheduled for completion by the end of 2008.

### **Assist in the Implementation of Substance Misuse Prevention Task Force**

2006 Deliverable: The Substance Misuse Prevention Task Force identified the need for a local detox service for youth. Social Planning provided support to develop a community advisory committee which developed the “Matrix” pilot program. The Matrix is an integrated youth home detox, support and aftercare project for this community.

The Matrix is a wrap-around, youth-centred addiction treatment pilot project designed from best practice evidence and customized for Maple Ridge-Pitt Meadows. This community-based project employs professional staff dispatched to youth (16-24 yrs) to provide withdrawal management, clinical interventions, family support and aftercare guided by comprehensive assessments and a commitment to specific treatment-matching. A Fraser Health funded pilot project, staff will be provided guidance and educational support through the internationally acclaimed Matrix Institute, associated with the University of California, Los Angeles (UCLA).

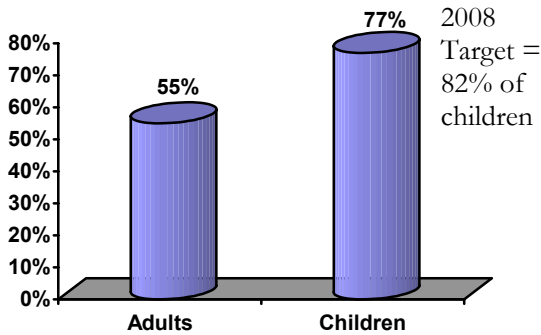




# Progress Report 2006

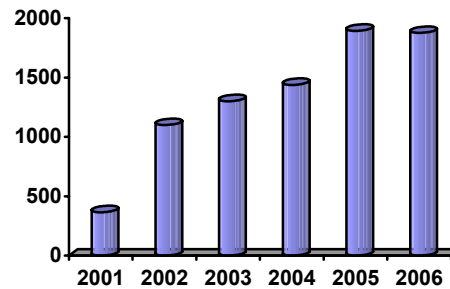
## Create a community culture where active living is part of daily life

Percentage of citizens who are moderately active, 2005 \*



## Increase participation of those not currently involved in leisure activities due to financial barriers

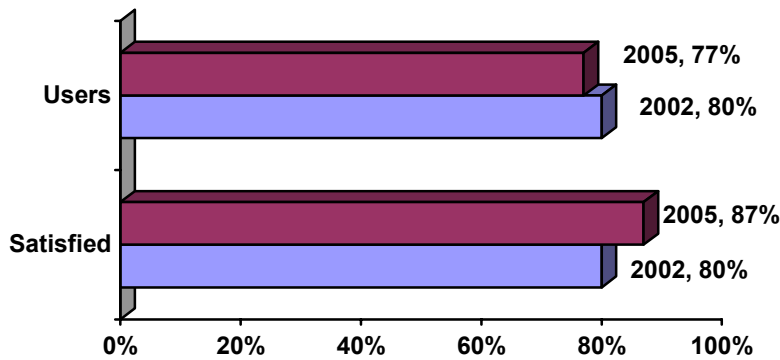
Number of low-income citizens accessing recreation services through access programs



## Ensure appropriate services are available for present and future customers and citizens to live healthy lifestyles

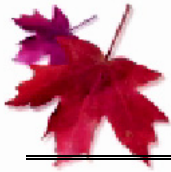
Percentage of citizens who use available Parks and Leisure Services, 77% \*\*

Percentage of citizens who are satisfied (rated as Excellent or Good) with Parks and Leisure Services, 87% \*\*



\* **Source:** Parks and Recreation Survey 2005, conducted by Ipsos-Reid. This question was not asked in the 2002 survey. The next planned survey is in 2008.

\*\* **Source:** Parks and Recreation Survey 2002 and 2005; 2005 survey conducted by Ipsos-Reid. The next planned survey is in 2008.



# Economic Development

## Strategic Direction

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.

The local economy is expanding, downtown development is on the cusp of major improvements and new capital projects community-wide are underway. The most notable and highest profile development that began in 2006 was the Golden Ears Bridge. Together, the bridge and associated developments such as road construction will create a new gateway to the community and will account for over \$800 million of investment in the area. Businesses will be able to transport their products and materials more efficiently to and from the area.

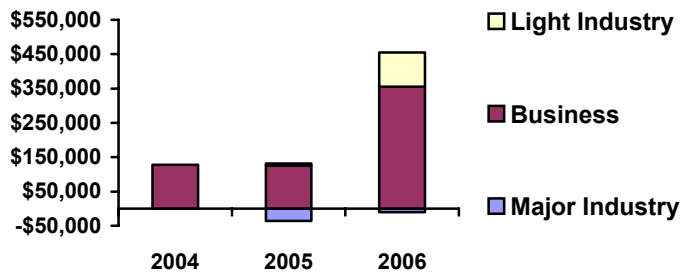
In consultation with the Maple Ridge Economic Advisory Commission, an Economic Development Strategy was created in 2006. It is going to be a valuable strategy to guide the community as it moves forward and capitalizes on the new development heading its way.

## Performance Measures

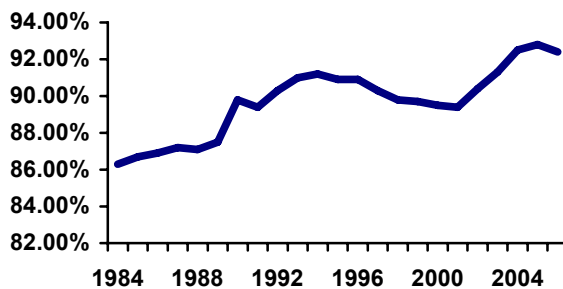
### Build a sustainable community that includes a balance of land use types

New business and light industry properties on the assessment roll will generate \$455,000 in general taxes, offset by a loss of \$10,000 from the major industry class.

New Tax Revenue from Commercial Growth

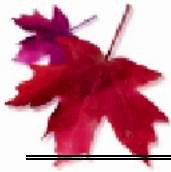


Percentage of Tax Assessment Base from Residential Sectors



Over the long term, the addition of new residential properties in Maple Ridge has outpaced that of non-residential properties. This year, \$38 million in new non-residential construction added to the 2007 tax roll reversed the trend, contributing to a more balanced property tax base than prior years.

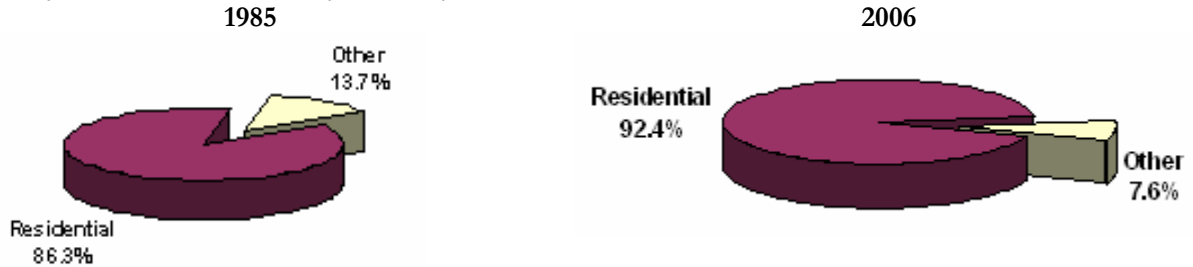
\* Tax and assessment charts note the years when growth occurred. Tax revenue occurs in the subsequent year.



# Progress Report 2006

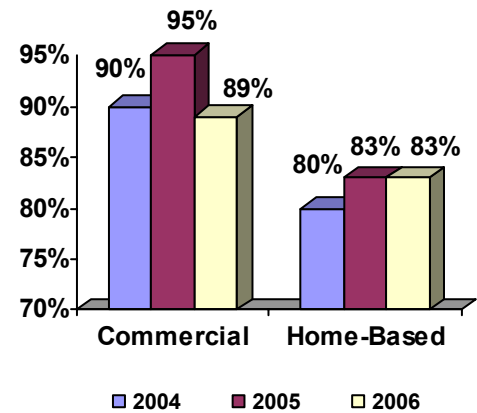
Build a sustainable community that includes a balance of land use types

## Property Assessment Values by Property Class, 1985 versus 2006



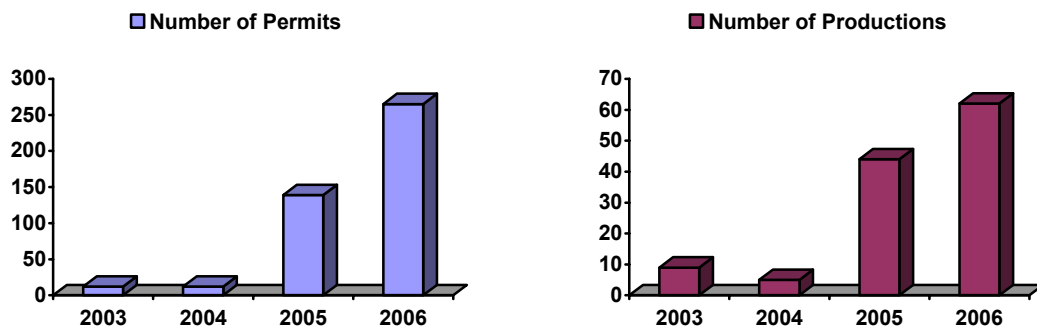
Attracting new investment and employment to Maple Ridge is important. Retaining our current businesses is equally important. In 2006, 89% of commercial business licences were renewed, which is a slight drop over the previous year. For home-based business licences, 83% were renewed, which is consistent with the previous year.

## Business Licence Renewals

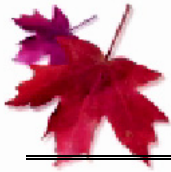


The number of business licences issued in 2006 was 4,004. Commercial licences accounted for 1,422; there were 1,513 home-based businesses licences, and 1,069 non-residential licences (businesses based in other communities), including 38 non-profit licences.

Attract film productions through excellent customer service, cost competitiveness and a streamlined process



The District has promoted Maple Ridge as a preferred filming destination directly to film production companies and through the BC Film Commission. The film industry is discovering Maple Ridge and its many assets, providing local businesses with a new market for their goods and services, and providing our citizens with employment opportunities. The strength of the Canadian dollar and senior government tax credit policy also influence filming location decisions.



## Smart Managed Growth

### Strategic Direction

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.

The District continues to pursue the ongoing development of its historic downtown core with Smart Growth principles as its foundation. One of the key principles has been to increase residential density in the town core which will support a more vibrant commercial presence. In order to promote this aspect of downtown redevelopment, the District took a number of steps in 2006. The requirement to incorporate commercial floor space at street level on every street within the downtown has been eliminated. It has been replaced by a more selective placement of commercial frontage along major streets within the downtown.

To further support increased density, a tax exemption for residential development over four stories within certain sectors of the downtown has been adopted. Developers can stretch the tax exemption even more if they build a Leadership in Energy and Environmental Design (LEED) certified building. The District is demonstrating its own leadership in this area by incorporating LEED standards into the new Randy Herman Centre for Community Safety.

As for increasing usage of the urban footprint more effectively, the District has been working towards more multi-family type development as opposed to single family development. That initiative has resulted in more building permits issued in 2006 for multifamily homes than single family homes. This is the first time that multifamily building has surpassed single family building in the District and indicates change in the marketplace as well as a commitment to utilizing land more efficiently.

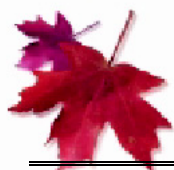
### Performance Measures

#### Encourage residential development in the Regional Town Centre

Number of residential units created in the Regional Town Centre:

	<u>2005</u>	<u>2006</u>
Apartments	170 units in 2 new buildings	581 units in 8 new buildings
Townhouses	18 units on one site	43 units on two sites
Single Family Dwellings	1 unit	3 units
<b>Total</b>	<b>189 units</b>	<b>627 units</b>

\* Currently, about 5,100 residential units are located within the Regional Town Centre, with many more proposed units currently under application.



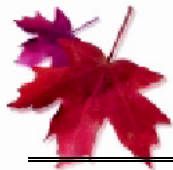
## Progress Report 2006

**Provide new park areas in consultation with residents to determine needs and ensure maximum use of the facilities**

A successful park development process includes initial consultation, a steering committee comprised of residents, suggestions, feasibility determination, public open houses, recommendations to the Parks and Leisure Services Commission and Council, then finally the tender and subsequent park development.

Park Name or Location	Original Completion Target	Phases Completed					
		Consultation	Feasibility, Concept	Open Houses	Council Approval	Tender Awarded	Development
North Cottonwood Park	2005	●	●	●	●	●	●
201 and Telep	2005	●	●	●	●	●	●
MRSS Lacrosse Box	2006	●	●	●	●	●	●
Westview Artificial Field	2006	●	●	●	●	●	●
Firefighter's Park	2006	●	●	Revised completion target 2007			
Silver Valley Park	2006	●	Revised completion target 2007				
Youth Action Park	2006	●	Revised completion target 2007				
Webster's Corners	2006	Revised completion target 2007					
Cottonwood East	2007						
BMX Skill Development Park at Albion Park	2008						
Hammond Sport Field Renovation	2008	Dependent on successful grant application and third party funding					





## Transportation

### Strategic Direction

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 stake-holders, identify improvements to the inter-municipal transportation system within Greater Vancouver.

The District's transportation network is undergoing major improvements. The Golden Ears Bridge and new Pitt River Bridge are currently under construction. In 2006, improvements to 224 Street from Brown to 122 Avenue were initiated. A new traffic signal was constructed at 223 Street and Lougheed Highway. Transit improvements are being planned including a new transit exchange hub and extension of Light Rapid Transit to Maple Ridge. Pedestrian safety improvements were completed to support students travelling to school.

### Performance Measures

#### Improve traffic safety on our road network for all users, including pedestrians and cyclists

In a partnership with the Insurance Corporation of British Columbia, the District has established a Safer City program. This includes a number of transportation-related initiatives to help make our community a safer place for automobile drivers, cyclists, pedestrians and equestrians. There were a number of Safer City initiatives completed in 2006. It is anticipated that an ongoing commitment to this program will result in a decrease in ICBC's "Crash Index Rating" as well as providing citizens with a safer transportation network. *Crash measures are reported on page 13.*

### 2006 Safer City Initiatives

#### Intersection Improvements

222 Street at Dewdney Trunk Road - Emergency Pre-empt  
Dewdney Trunk Road - Bus Stop (Extra Foods)  
Dewdney Trunk Road at 240 Street - Street Sign  
Lougheed at 223 Street - New Signal

#### Pedestrian Facility Improvements

Dewdney Trunk Road at 234 Street - Crosswalk  
Dewdney Trunk Road at 236 Street - Crosswalk  
Westfield - Sidewalk

#### Traffic Calming Initiatives

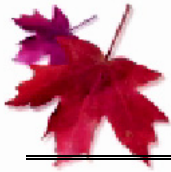
102B Avenue east of 241B Street  
117 Avenue west of 212 Street  
121 Avenue east of 216 Street  
Gilker Hill south of 112B Avenue  
Kanaka Way west of Gilker Hill  
McClure Drive east of 244 Street

#### Cycling Facility Improvements

102B Avenue  
117 Avenue  
121 Avenue  
133 Avenue  
224 Street (127 Avenue to 132 Avenue)  
Dewdney Trunk Road (240 Street to 248 Street)  
Gilker Hill Road  
Kanaka Way  
McClure Avenue  
Tamarack Lane & 105 Avenue

#### Safer School Travel Initiatives

Kanaka Creek Elementary stakeholder meeting  
Kanaka Creek on-site development of pickup & drop-off for school by developer  
Webster's Corner crossing guard program  
Webster's Corner pickup & drop-off improvement

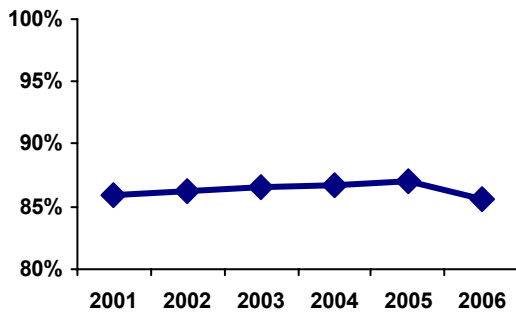


# Progress Report 2006

## Protect our investment in roads infrastructure and provide a safe, serviceable road network

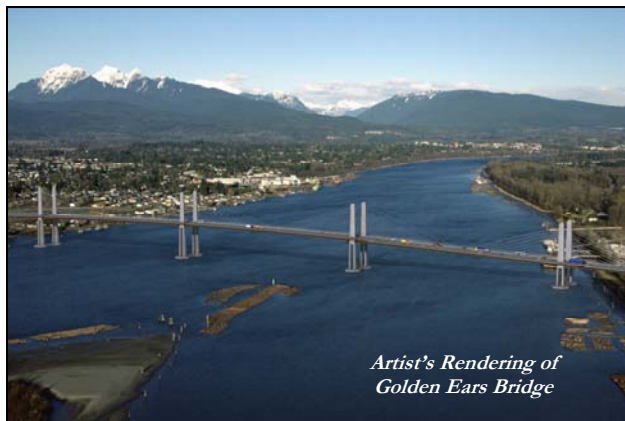
The District's Operations Department maintains a road network of over 450 kilometres. Keeping the roads in good shape involves inspections, shouldering and grading, sweeping, ice control, curb repair, roadside mowing, asphalt patching, crack sealing, and road marking for traffic lanes, crosswalks, arrows, etc. Enhancing the safety of motorists, pedestrians, cyclists and equestrians is a priority. In 2006, 85.6% of our roads were in a condition at or above acceptable.

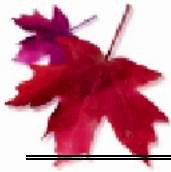
### *Percentage of roads in a condition at or above acceptable*



The rising percentage of acceptable roads in prior years is attributed to the addition of new roads. The existing road network is experiencing visible and accelerating deterioration.

In recognition of the need to adequately fund the rehabilitation and replacement of the District's infrastructure, Council has approved a financial plan which dedicates a 1% property tax increase to infrastructure sustainability beginning in 2008. This will provide over \$400,000 in additional funding for transportation and traffic management projects, and over \$800,000 in 2010.





## Environment

### Strategic Direction

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.

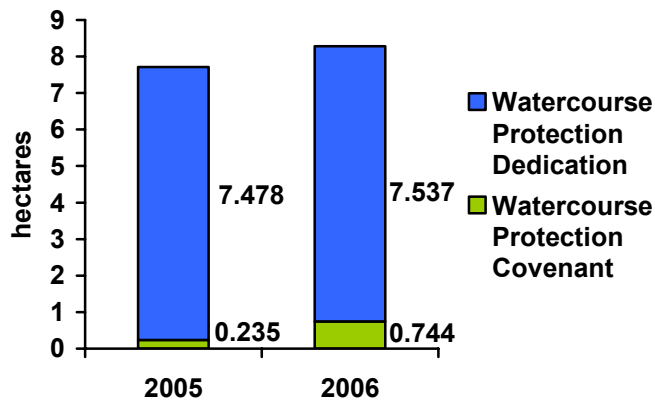
Promote alternative modes (pedestrian, bike and public transit) of travel to reduce reliance on the automobile.

Maple Ridge has made a commitment to pursue policies and practices that encourage and promote sustainability in the community and in its corporate practices. 2006 has seen some major steps taken by the District to implement this commitment. In adopting a revised Official Community Plan in 2006, the District has become one of the first municipalities in BC to incorporate a policy about climate change within its Official Community Plan. The Plan contains a commitment to use an integrated approach to reduce and mitigate the effects of climate change.

### Performance Measures

**Identify and protect environmental features and areas that require special recognition and management to promote sound environmental practices.**

*Area of land dedicated or protected by covenant for watercourse protection:*

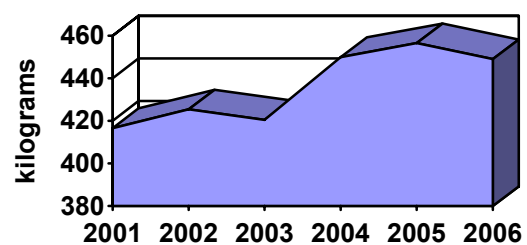


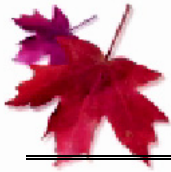
The District continues to pursue its strong commitment to environmental practices by acquiring and protecting lands adjacent to watercourses.

**Promote community participation in waste reduction activities, and improve participation in recycling**

The District's partnership with Ridge Meadows Recycling Society provides citizens with a recycling depot and within the urban area, curbside collection. The number of educational events has risen from 84 in 2001 to 150 in 2006. A significant rise in recycled materials per household over this same period demonstrates an awareness and willingness among our citizens and business owners.

### Recycling per Household





# Progress Report 2006

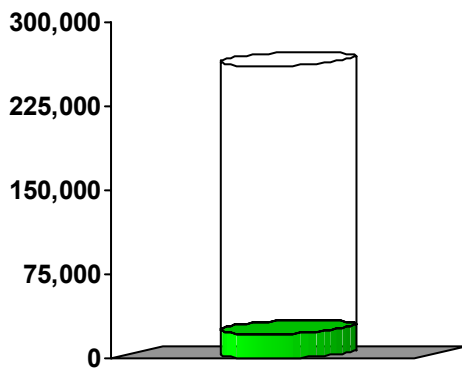
## Promote individual and community responsibility for the stewardship of natural resources.

The Community Ecosystem Restoration Initiative represents a unique community approach to fighting climate change through the enhanced removal of carbon dioxide from the atmosphere. Carbon dioxide is the “greenhouse gas” most responsible for climate change. Healthy ecosystems absorb vast tonnages of carbon dioxide while releasing 2.5 tonnes of oxygen for each tonne of carbon dioxide absorbed.

Using conservation lands under the District’s control, ecosystem restoration work including tree planting in the order of 260,000 trees and management of invasive species, is being undertaken under the direction of a project steering committee and funded by various corporate sponsors such as BC Hydro, Small Potatoes Urban Delivery, the Globe Foundation, the Director’s Guild and others.

In addition to the sequestration of 2,240,000 tonnes of carbon dioxide at year 80 after intervention, other benefits include hydrological stabilization of watersheds, wildlife habitat enhancement and recreation benefits.

### *Number of trees planted*



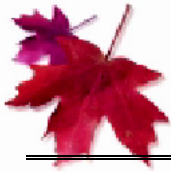
□ Trees scheduled for planting 2007-2010: 239,042

■ Trees planted in 2006: 22,527

*This project is registered with the Canadian Standards Association GHG CleanProjects Registry (Project Identifier 9251-6893) and is validated against ISO 14064 standards.*

The District replaced one third of its transportation fleet with hybrid vehicles, which should lead to a reduction in carbon dioxide emissions of 24,000 kilograms a year or 2 tonnes per vehicle.





# Community Relations

## Strategic Direction

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.

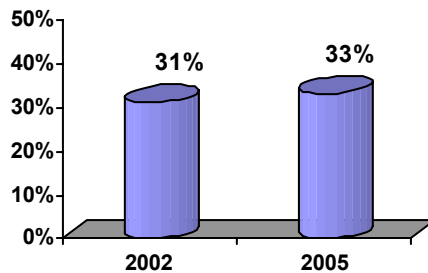
Strive for enhanced service levels, quality of life and independence by citizens and community organizations in the delivery of leisure services and other municipal services through community development.

Maple Ridge is unique in the strength of its community social service network.

Representatives from many different non-profit agencies come together to determine how best to work together to obtain resources and government support, and to determine which organization is best able to serve specific needs within the community. The District's social planning staff offers assistance in bringing groups together and providing the support to enable them to continue to deliver valuable community services.

## Performance Measures

### Support and promote citizens' volunteer participation as a valuable leisure and recreation activity



### Community Volunteerism \*

One-third (33%) of Maple Ridge residents have volunteered within the community during the past 12 months. The proportion of Maple Ridge residents who say they have volunteered has increased marginally since 2002 (up 2 percentage points from 31%); next survey scheduled for 2008.

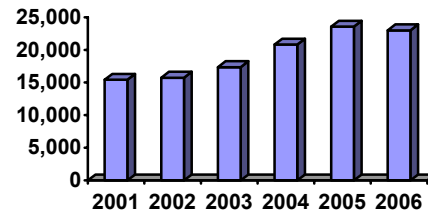
\* Source: Parks and Recreation Survey 2002 and 2005; 2005 survey conducted by Ipsos-Reid. The next planned survey is in 2008.

### Provide a safe, supportive work environment for people with developmental disabilities

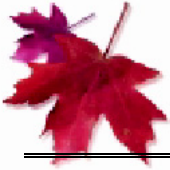
Through the District's partnership with Ridge Meadows Recycling Society and the Ministry of Children and Family Development, people with developmental disabilities are provided with employment and training opportunities.

In 2006, 35 people with developmental disabilities worked for RMRS, up from 27 in 2001.

■ Annual Hours of Work for People with Developmental Disabilities





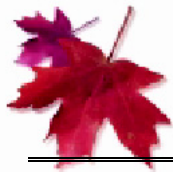


## Progress Report 2006

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### **Other Community Relations Accomplishments:**

- In 2006, 82 volunteers donated 2,026 hours to the Aquatics area in the Maple Ridge Leisure Centre and helped instructors with swimming lessons, special events and special needs participants. In turn, volunteers were supported and trained in water safety, first aid, and other specialized aquatics skills that better position them for future employment as lifeguards and instructors. Almost 22,000 volunteer hours were logged with Parks & Leisure Services in 2006.
- Volunteers also provide an invaluable service to our community through their involvement with the Ridge Meadows Volunteer Crime Prevention programs, Search & Rescue initiatives and call-outs with Emergency Social Services programs. In 2006, 180 volunteers were trained in a variety of emergency support capacities and provided 15,000 hours to a number of activities including supporting citizens who were displaced from their homes due to flooding, windstorms and fires.
- The Fire Department's Charities Committee held several events throughout the year including the Head Shave, Car Wash, Muscular Dystrophy Boot Drive, and Food Drive. This committee demonstrates the firefighters' dedication to the community, high morale in the organization and the spirit of cooperation and inclusiveness between the full-time and part-time members. In 2006, over \$50,000 was raised for Charity.



## Inter-Government Relations and Partnerships

### Strategic Direction

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.

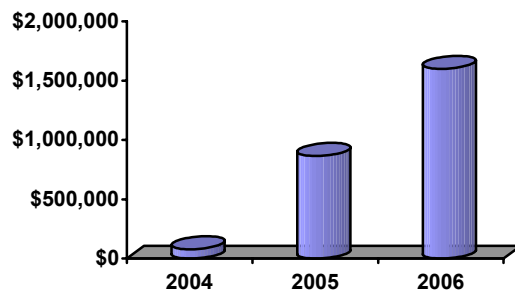
Identify and promote the use of partnerships with public agencies; business; not-for-profit; community groups; and, volunteers to provide local government and community services in a cost-efficient and effective manner.

The District maintains memberships on many different boards and committees to represent the interests of our citizens and customers. Our participation on regional committees and senior government initiatives is essential in bringing home benefits to our community. We have been working with our local First Nations partners to formally recognize multiple levels of government within Maple Ridge boundaries. District staff and elected officials are committed to making partnerships work to the best advantage for the community.

### Performance Measures

**Support community social service networks to access additional resources to address community needs, issues and priorities**

*Funding from local, regional, provincial, and federal programs accessed by community organizations supported by District social planning staff:*



**Highlights:** Building Community Solutions Project was the only Lower Mainland Communities in Action community to receive Post Phase III funding once again this past year, from the United Way of the Lower Mainland. BCS continues to contribute to building a healthy sustainable community. In 2005 Quality of Life Planning was launched with two local neighbourhoods. In 2006 two pilot neighbourhoods

formed neighbourhood Associations in preparation to participate in Quality of Life Planning processes. These pilot projects will contribute to developing a template process to be utilized with other neighbourhoods.

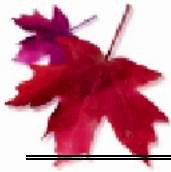
Another highlight is the “Matrix” pilot program, described previously under Safe and Livable Community objectives (Substance Misuse Prevention Task Force).

**Promote independence and a sense of responsibility for the delivery of leisure services by community groups**

Percentage of community groups that feel well served by Parks and Leisure Services: 2004 – 74%; 2006 – 80% (bi-annual survey). \*

Percentage of community group members that participated in training who reported a benefit: 2006 – 100% (bi-annual survey beginning in 2006). \*

\* **Source:** Community Group Survey, conducted by staff every two years.



## Governance

### Strategic Direction

Conduct our business in a manner that will uphold and enhance the public trust.

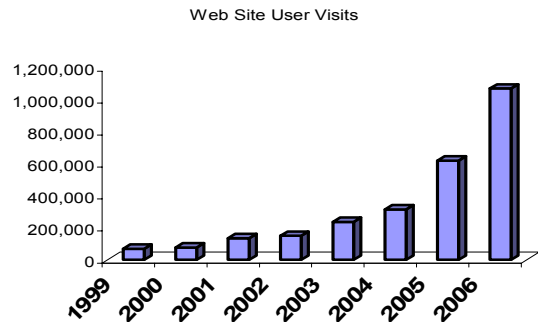
Function as an open government with the greatest possible access by citizens to information and decision making processes.

The District functions as an open government, allowing citizens access to almost all information and decision-making processes. Members of the public were invited to attend 25 Council meetings, 22 Committee of the Whole meetings, 36 Council Workshops, 11 Public Hearings, 61 Advisory Committee meetings and 3 meetings of Maple Ridge Municipal Holdings Ltd. All business and financial planning sessions with Council were held in meetings open to the public, culminating in a Financial Plan for the years 2007 through 2011 adopted before the end of 2006.

### Performance Measures

#### Ensure citizens and customers have easy access to timely, accurate and meaningful information regarding District activities and issues

With almost 9 in 10 Maple Ridge residents having access to the Internet, it is not surprising to see that visits to the District website has increased.

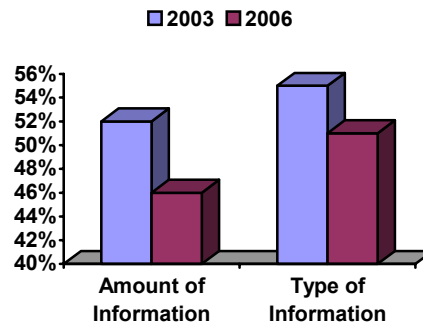


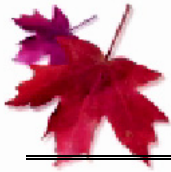
It is a surprise however to see how significant the change has been over the last several years (from 77,000 a year in 2000 to over 1 million in 2006). While about half of seniors (65 years and older) in the community do not have access to the Internet, almost 100% of those under the age of 35 do. A large majority of residents (three-quarters) believe that the Internet is an appropriate means of communicating and/or offering services to area residents.

#### Citizen Satisfaction with the amount and type of information provided:

The graph represents results of a citizen satisfaction survey which is undertaken every three years.

\* Source: Maple Ridge Citizen Satisfaction Survey, Mustel Group, 2002 and 2005. Next survey scheduled for 2008.





## Financial Management

### Strategic Direction

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.

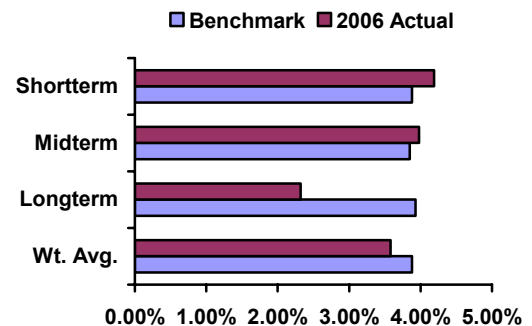
The District uses a multi-year business and financial planning process that has been held up as a model for other local governments to emulate. All aspects of this process are held in meetings that are open to the public, and citizens and stakeholders are encouraged to be involved throughout the process. Seeking ways to provide quality services while reducing the property tax burden on our residents is a top priority of Council.

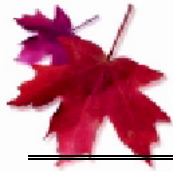
### Performance Measures

#### Maximize our return on investment while maintaining safety and liquidity

The weighted average rate of return on the District's portfolio of investments for 2006 was 3.58%, compared to a benchmark index (average of Scotia McLeod and Municipal Finance Authority short-, mid- and long-term) of 3.88%. The accounting treatment of investments where the interest earnings are uncertain is such that the revenue is not recognized until it is received. This reduced the long-term investments reported returns and is part of the reason this investment class did not meet the benchmark.

The District maintains cash balances for several reasons. For example, property tax revenue arrives generally all at once, to fund a year of expenditures. In addition, reserve balances are held for a variety of reasons, such as for long term capital projects. The Finance Department manages a portfolio of investments averaging over \$88 Million. A conservative management philosophy is based primarily on safety, liquidity and return on investment.





## Progress Report 2006

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### **Provide high quality municipal services to our citizens and customers in a cost effective and efficient manner**

The District's Capital Works Program is approximately \$15 million per year. Although the majority of projects are related to community infrastructure, there are other major projects within technology, parks and general government.

Accuracy in preparing project budgets is important, both to aid in the allocation of District resources and to provide a base with which to compare actual expenditures. Spending within the budget is important, although there may be situations in which a decision to do otherwise makes sense and is approved. A variance indicates that the underlying cause should be investigated.

	2006 Budget*	2006 Actual	2006 Variance\$	2006 Variance%	2005 Variance%
Water	1,478,969	1,451,762	27,207	2%	-9%
Sewer	623,754	613,773	9,981	2%	2%
Roads	8,463,651	8,908,061	-444,410	-5%	3%
Drainage	237,510	287,088	-49,578	-21%	10%
Parks	1,918,988	2,154,645	-235,657	-12%	n/a

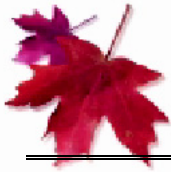
Projects exceeding budgets are mainly due to the following:

- Additional revenues, such as grants or contributions from other agencies, may allow the scope of the project to expand beyond the original budget figure.
- Pre-ordering of phased multi-year capital projects may create variances in individual years.
- Project components budgeted separately but constructed together may have individual variances.
- Increased competition for contractors has impacted overall costs

\* Approved requests for additional funding not yet adopted by bylaw may not be reflected in budget figures.

\* Project budgets may not reflect increases in the market value of land, therefore, land acquisitions may cost more than initially planned.





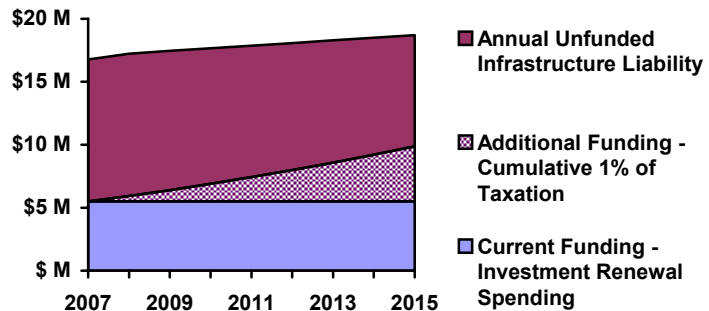
# Progress Report 2006

## Ensure our infrastructure serves the community in a manner that maintains health, safety and quality of life

The District has an investment in infrastructure and other assets with an estimated replacement cost of \$1.3 billion, all aging at different rates that will eventually have to be replaced. In order to properly fund rehabilitation and replacement, estimates show that we should be spending on average over \$15 million every year. Our actual expenditures are about \$5 million. If this gap is not addressed, it will continue to accumulate, creating a liability for future taxpayers. In addition, we continue to add assets as the community grows and this is compounding the funding issues around asset replacement. Most Canadian municipalities are facing the same issue; however, **because we have relatively newer infrastructure, we have an opportunity to get ahead of the curve.** The District has a plan in place to address this issue, including:

	Estimated Replacement Value	Annual Spending Required (estimated)
Highways	\$247,678,750	\$8,070,408
Drainage	117,807,500	2,798,900
Sewage	101,875,000	2,419,375
Water	92,955,400	1,859,108
	<b>\$560,316,650</b>	<b>\$15,147,791</b>

- 1) A maintenance program that utilizes best practices in infrastructure management techniques to lengthen the life of existing assets, and reduce the cost to maintain them;
- 2) Employing new materials and technology in constructing new infrastructure that will last longer and cost less to maintain; and,
- 3) Beginning in 2008, the District's financial plan allocates 1% of taxation annually to specifically address the infrastructure program and protect the community's asset base for current and future citizens

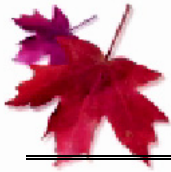


## Extend the useful life of facilities by managing preventive maintenance and repair/replace lifecycle programs

Complete comprehensive lifecycle study, and 30-year financial plan (outcome measures to be developed after study)

2005 Studies Completed	2006 Planned Studies	2007 Planned Studies
RCMP Building	City Hall*	Fire Hall 1**
Court House	Arts Centre*	Fire Hall 2*
Leisure Centre	Works Yard Building*	Fire Hall 3*

\* Contracts have been awarded and studies will be carried out in 2007  
 \*\* Due to major renovations/expansion, study has been delayed to 2008.



# Progress Report 2006

## Process permit applications in an efficient and effective manner

Once a building permit applicant has submitted the necessary plans and schedules to the District, a number of reviews are performed to ensure the proposed construction conforms to bylaws such as parking, signage, zoning; meets development permit and setback requirements; complies with fire regulations; and that offsite servicing such as road access, curb and gutters, water and sewer connections and onsite service elevations are sufficient.

### *Number of working days to issue a building permit after receipt of necessary plans and schedules*

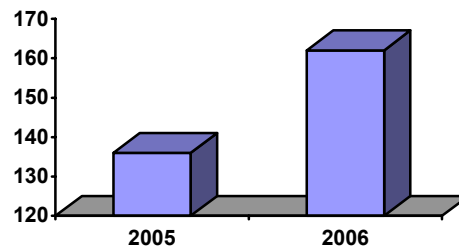
	<u>2005</u>	<u>2006</u>	<u>Change</u>
Single Family Residential	10 to 15	15 to 20	Increase*
Basement Finish	5 to 7	5 to 7	-
Tenant Improvement	7 to 10	12 to 15	Increase*
New Commercial Building	15 to 30	15 to 30	-
New Apartment Building	15 to 30	15 to 30	-

\* An increase in the number of working days to issue a building permit for single family residential and tenant improvements was experienced in 2006. This was due to a 146% increase in the number of applications received (1,233 units as opposed to just 501 in the previous year). A new plan checker position has been added to the Permits Department to improve the number of working days to 2005 levels.

## Provide staff and volunteers with training that will broaden their scope of job skills, enhancing effectiveness in their respective roles

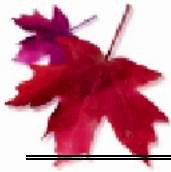
Certifications in approved training programs provide staff and volunteers with skills that enhance their ability to provide high quality municipal services in a cost effective and efficient manner. In 2005, a significant training program was undertaken to ensure existing staff achieved a standard level of operating safety training. In 2006, staff attended many internal soft-skills courses as well as specific equipment training (snow and ice patrol, ride-on lawnmowers, front-end loaders). In 2007 a consultant was hired to complete an evaluation of all parks staff related to operation of specific equipment (1 and 3 tonne trucks, front-end loaders, ride-on lawnmowers, agricultural tractor and attachments) and safe trailer loading

**Number of Certifications**



## Other Financial Management Accomplishments

On December 18, 2006, Council reached a unanimous consensus to adopt the 2007 - 2011 Consolidated Financial Plan. The target is December 31, 2006.



## Internal Service Measures

### Strategic Direction

#### Strategic Leadership

Process for strategic planning; involvement by senior management; broad understanding of the strategic direction

#### Community & Customer Focus

Define our customers; formally assess their needs; service standards; commitment to service; satisfaction measures

#### Process Improvement

Document key processes; resolve inefficiencies; continuous improvement of key processes; measure

#### People Focus

Thorough recruiting, training, health & safety, employee involvement, issue resolution, employee satisfaction measures

#### Partner/Supplier Focus

Rigorous selection criteria; cooperative relationships; feedback; assist in their improvement efforts; involvement with new services development

#### Workplans & Improvement Plans

Link from strategic direction to workplans; emphasis on identifying improvement opportunities; broad understanding of workplans & improvement plans; measures of outcomes

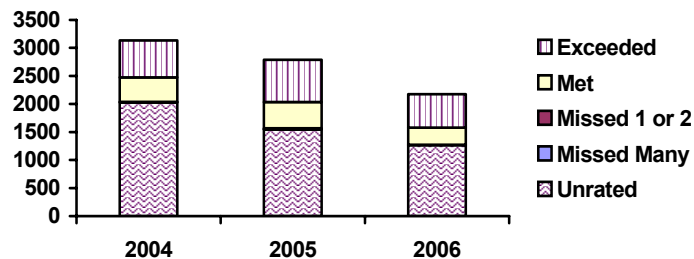
The following set of performance measures relates to how we provide corporate services to our own internal clients (i.e. municipal staff), which ultimately assists them in providing services to the community.

### Performance Measures

#### Provide prompt and effective assistance to technology users in response to a call for help

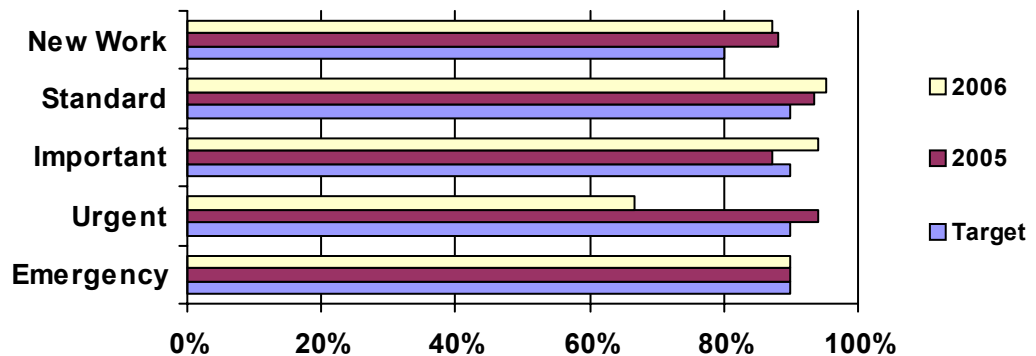
Client expectations were met or exceeded in 99% of the cases that were rated in 2006, representing over 900 calls for assistance; however, client feedback continues to drop.

Service Requests - Meeting Client Expectations



The number of requests for assistance by technology users shows a downward trend year over year. This trend appears to be a consequence of not only investments in standardized hardware and software technology, but investments in remote management tools that permit staff to automate many support functions. Reducing the maintenance and support workload on staff permits some resources to be redeployed for project work

Meeting Service Level Agreement Times



Resolution goals were met in all categories of ticket priority except the urgent category, where out of a total of 27 tickets, 9 were not resolved within the time period set out in the Service Level Agreement. Of the remaining 2149 tickets in all other categories, goals were met.



# Services Provided by Municipal Departments

**The District's operational and administrative structure is comprised of four divisions:**

## 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.

## Communications

*Manager of Communications – Gary Manson*

The Communications 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. They are also responsible for, assisting with the advertising and promotion of District programs and events and, creating and supporting a consistent visual identity for communications.

## Economic Development

*Business Retention & Expansion Officer – Rick Laferrriere*

The Economic Development Department assists current business owners and those interested in starting a business in the District of Maple Ridge with strategic information and assistance in business planning, expansion opportunities and skill training, as well as working with business and industry groups to develop strategic alliances and new economic opportunities.

## Human Resources

*Executive Director to CAO – John Leeburn*

One of the District's Corporate Values states "people are our most valuable resource." The Human Resources Department plays a key role in recruiting, transferring, and promoting the best people for the job. We 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. District performance planning is coordinated and supported, which is used to gauge morale, training, and attendance.

More than 80% of 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.

A number of critical programs are administered, 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.

## 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 – David Boag*

### Recreation Department

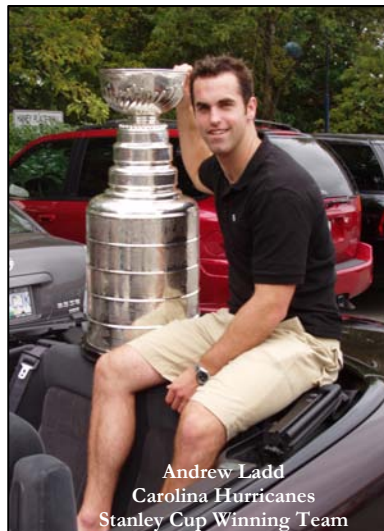
*Director – Kelly Swift*

### Community Services Department

*Director – Sue Wheeler*

The three 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.



Andrew Ladd  
Carolina Hurricanes  
Stanley Cup Winning Team





## Services Provided by Municipal Departments

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 Parks & Facilities Department is responsible for operating the Municipal parks system, which includes actively used parkland, sportfields, and significant green-belt areas. The Department operates two Municipal cemeteries by maintaining the grounds, and by providing interment, associated record keeping, and public assistance. The department also 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. The functions carried out include janitorial services, elevator, boiler, heating, air handling service contracts, and energy management.

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 Community Services Department provides support to the Social Planning Committee with emphasis placed on working with the community to achieve Social Sustainability and building capacity in the community through volunteer recruitment, training and group support.

The 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, Hammond Community Centre, Pitt Meadows Recreation Hall, Pitt Meadows Family Recreation Centre, and Harris Road Pool. They are also involved in partnerships with others to operate the Golden Ears Winter Club, the public li-

brary, the Arts Centre & Theatre, Whonnock Community Centre, the Museums (Maple Ridge and Pitt Meadows), Planet Ice in Maple Ridge, Ridge Meadows Arenas in Pitt Meadows, Maple Ridge Golf Course, and several historic sites.

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, 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*

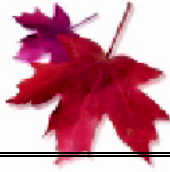
The Corporate & Financial Services Division is responsible for making recommendations to merge and align strategic planning, best practices, performance measures and budget priorities that guide decision-making in our organization. In addition, we are responsible for carrying out corporate initiatives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

### Clerk's Department

*Manager of Legislative Services – Ceri Marlo*

The Clerk's Department is responsible for supporting the legislative matters and decisions of Council, and for providing the official secretariat for Council and all other statutory bodies within the corporation. This function includes agenda preparation, recording of official minutes, administration and certification of bylaws, and the execution of all legal documentation on behalf of the District.





## Services Provided by Municipal Departments

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The Department is the liaison between the District's contract legal service providers, and Council and staff, and is responsible for providing Council with up to date legislative, statutory and procedural information in the increasingly complex legal environment in which local governments operate.

The Clerk's Department also manages the corporate records management program and is responsible for compliance with Freedom of Information and Protection of Privacy legislation. The Department conducts the triennial general local and school district elections as well as bi-elections and referenda.

The Department is responsible for the acquisition and disposal of all District land needs at the best possible value to the taxpayer, and for the administration of all rental properties. The District's risk management program for loss control and insurance is also a function of the Department.

### 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 cashiering services. In addition, the Department is responsible for reporting financial matters to the Audit and Finance Committee.

### Information Services Department

*Chief Information Officer – John Bastaja*

Information Services (IS) is responsible for managing corporate computer systems and supporting infrastructure. The corporate computer systems include hardware, software and data resources, and the governance framework which ensures information technology continues to be a strategic business enabler. Services provided by the IS Department include:

- Coordinating strategic technology direction for the District
- Developing and maintaining common standards, architectures, and business solutions to help deliver public services efficiently
- Enhancing and operating the District's corporate communications and computing assets, which include telephone, radio, email, networks and servers
- Providing technical assistance to district staff
- Enhancing and maintaining corporate mapping and data assets
- Providing data management, mapping, reporting, and project management consulting services

The Municipal computer network consists of a 1GB Ethernet network using 36 Windows 2000 servers, many of which are virtualized. The District is also running the Open VMS operating system which supports the Oracle database as well as other business systems.

More than 20 different enterprise wide business systems run on the computer network, including a financial system, property and taxation system, payroll system, materials management, budget system, recreation system, facility bookings, business licenses, and the Geographic Information System (GIS). Eight sites are supported, totaling 350 desktop machines and 500 staff.

District staff utilizes desktop computers for business system and database access, word processing, spreadsheet development, desktop publishing, e-mail, Internet access, drafting, and map production. IS staff support the Microsoft Office 2003 suite of products on the Windows XP operating system.





# Services Provided by Municipal Departments

## 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.

## Operations

*Director – Russ Carmichael*

Operations 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 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 Department is structured as follows:

- Roadworks is led by the Roads & Equipment Superintendent. Responsible for asphalt patching, sidewalk maintenance, road grading, snow/ice control, bridge maintenance, street sweeping, traffic signs.
- Storm and Sanitary Sewer Works is led by the Sewers Superintendent. Responsible for 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 and transfer to GVRD.
- Waterworks is led by the Waterworks Superintendent. Responsible for maintenance of watermains and service connections, servicing fire hydrants, collecting water samples, reading water meters, installation and maintenance of water meters.
- Electro/Mechanical Works is led by the Electro/Mechanical Manager. Responsible for maintenance of traffic control devices, street lighting, sewer and water pump stations, water reservoirs and chlorinating stations, radio communication system, SCADA system, and a variety of electronic equipment.
- Fleet Management is led by the Director of Engineering Operations and the Roads & Equipment Superintendent. Responsible for equipment performance measures, vehicle replacement, equipment charge out rates, and equipment reserve funding.
- Purchasing is led by the Manager of Procurement. Responsible for 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.





# Services Provided by Municipal Departments

## Licences, Permits and Bylaws

*Director – Brock McDonald*

The Licences, Permits and Bylaws Department is responsible for bylaw enforcement, animal control and business licensing and permit application and inspections programs. The Department ensures public compliance with municipal bylaws; provides an effective animal control program; enhances traffic flow in the downtown core through enforcement of parking time limitations; maintains the business licensing system; processes building, plumbing, electrical and gas permit applications and inspects the works carried out; and provides quality customer service.

## 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 Department's 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 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.
- Researching Environmental component of Emergency Response Plan.
- Reviewing contract for the Mosquito Control Program and research new contract provisions

- Assessing changes in Provincial Regulations.
- Providing staff support to Bicycle Advisory Committee.
- Providing staff support to the Board of Variance.
- Arboriculture 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 public, community groups, community agencies, and independent consultants.
- Technical assistance to other departments and the corporation.
- 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.



## 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 Department is the protection and preservation of life, property and the environment for citizens. This service is provided by a group of 100 dedicated paid-on-call firefighters, 22 full-time firefighters, six chief officers, and 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 assistant chiefs assumes responsibility for





## Services Provided by Municipal Departments

the operation of the 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, on a rotational basis.

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. 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 education to children at risk.

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

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

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

*Inspector – Jim Wakeley*

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. The Ridge-Meadows RCMP provided a proactive and responsive service to the community in our goals of maintaining “safe homes and safe communities”. This is accomplished in a variety of ways including investigation, enforcement, education and crime prevention”.*





## Services Provided by Municipal Departments

To meet the philosophical and operational requirements of the Mission Statement, the 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	Drugs	Exhibits
Forensic ID	Police Dog	Records
Property Crime	School Liaison	Training
Victim Services		

The detachment is responsible for policing the communities of Maple Ridge and Pitt Meadows. Maple Ridge currently has contracted 81 RCMP member positions, Pitt Meadows has contracted 20 RCMP members, the Provincial Government provides for three positions, and the Federal Government provides for one position. The total detachment complement is 104 members. As well, there are 33.5 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. Our detachment has a significant volunteer base of approximately 300 volunteers who dedicate themselves to RCMP programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch, Auxiliaries, etc. Our detachment's file intake in 2006 was 32,988 files.

## Awards

We were the recipients of our tenth consecutive **GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting**. In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability, and reader appeal.

We were the recipients of our sixteenth consecutive **GFOA Canadian Award for Financial Reporting**. In order to receive this award, 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 municipal governments and address user needs.

Our Youth Councils (Maple Ridge and Pitt Meadows) won the **Provincial Youth Week Award for 2006**. This award is given to individuals or groups in recognition of their outstanding community service.

The Communications & Human Resources Department received the **United Way Gold Award** for their very successful fund-raising endeavour for the District, which raised a total of \$28,792.





## 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
- 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:**

- 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 Maple Ridge residents.

- **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

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

- **B. C. Assessment Authority (BCAA) –**  
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.
- **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.

- **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.
- **Royal Canadian Mounted Police (RCMP) –**  
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:**

- Greater Vancouver Regional District
- Greater Vancouver Transportation Authority/TransLink
- Provincial Government – School Taxes





## Message from the Corporate Finance Officer

I am pleased to present, on behalf of the Finance Department, the 2006 Annual Report for the District of Maple Ridge in accordance with Section 167 of the British Columbia *Community Charter*. This report includes the Audit Report from BDO Dunwoody, LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2006.



The District is committed to providing financial reports that enhance stakeholder trust. The following analysis provides information in support of the 2006 Audited Consolidated Financial Statements and is intended to enhance understanding of some of the major factors that affected our financial position.

The District is responsible for the accuracy of the data and the completeness and fairness of presentation, including all disclosures. The report provides readers with an overview of ongoing financial and operational performance.

The District was awarded the Canadian Award for Financial Reporting for its 2005 Annual Report. This is the 16<sup>th</sup> consecutive year the District has received this award; established to encourage local governments throughout Canada to publish high quality financial reports.

The purpose of the Annual Report is to provide insight into the financial results for our fiscal year ended December 31, 2006. The report is divided into three sections for your convenience:

1. *Introductory Section* – Provides an overview of Council's strategic direction and the economic and administrative context the District operates in.
2. *Financial Section* – Presents the Consolidated Financial Statements, accompanying notes and supplementary information, and the independent auditor's report.
3. *Statistics Section* – Presents statistical and financial information on a multi-year comparative basis.

Local government financial statements are intended to assist readers to evaluate how public resources are being managed. They compare the deployment of financial resources against budget and past performance.

As required under British Columbia's *Community Charter*, this Annual Report contains comprehensive information about the goals and objectives within the focus areas identified by Council in their Strategic Plan.

The 2006 Progress Report, on page 10, communicates performance towards the achievement of these goals and objectives during 2006. We will continue to measure our performance in these areas and communicate results each year.

### 2006 in Review

2006 was the first full year of Mayor and Council's three-year mandate. At the start of their term in office, Mayor and Council identified the strategic areas they wanted to focus on. These included establishing a long-term vision for the community, enhancing the vitality and safety of the downtown, building relationships, and finding ways to pay for it all. The following are a few of the 2006 accomplishments that support their focus areas:

- Adopted a new Official Community Plan (OCP)
- Introduced tax incentives for eligible properties in the Downtown
- Replaced one-third of the District's vehicle fleet with hybrid vehicles
- In cooperation with the School District, constructed a Lacrosse box at Maple Ridge Secondary School and a second artificial turf sportsfield at Westview Secondary School.
- Worked with the Maple Ridge Economic Advisory Commission to create an Economic Development Strategy
- Acquired \$2M of parkland
- Invested \$2M in upgrades to our roads network
- Worked with community agencies to pursue senior government funding in support of social issues

### Local Economic Climate

The economic outlook in British Columbia remains positive; unemployment rates are at record low levels and 34% of BC firms expect to hire more full time staff over the next year. Economists are predicting that BC's economy will grow by approximately 3% in 2007 and 2008 with much of that growth driven by the construction industry.

Maple Ridge can expect to be impacted by some of the major construction projects underway. The Golden Ears and Pitt River Bridge projects will improve the transportation corridors in the area and ease traffic flows into and out of the community. Real estate experts are predicting that Maple Ridge property values could increase by up to 20% as the area becomes more accessible. The construction underway for the 2010 Olympics is responsible for increased competition for workers skilled in the construction of infrastructure such as roads and other networks commonly built by governments. This is driving cost increases and makes it challenging to schedule projects.

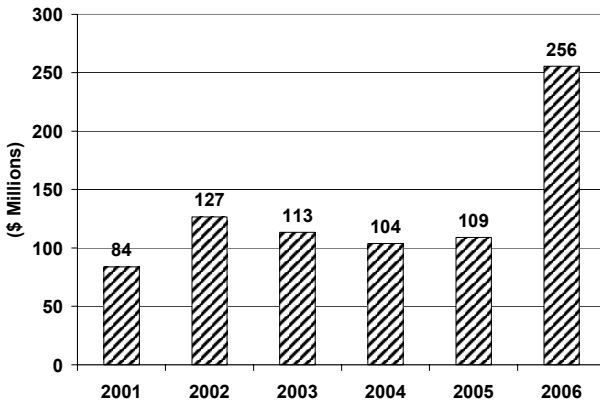
In 2006 Maple Ridge continued to benefit from the brisk pace of local development. Over 17,000 building permits



# Message from the Corporate Finance Officer

were issued with an estimated construction value in excess of \$250 million as compared to \$109 million in 2005. The increase over 2005 construction values is driven primarily by a dramatic increase in the number of multi-unit dwellings under construction.

## Maple Ridge Construction Values



Maple Ridge issued over 4,000 business licences in 2006, a 4% increase over the number issued in 2005. Licences are issued for commercial, home-based, and non-residential businesses. The proportion of licences for each category has remained fairly consistent over the past five years with approximately 35% commercial, 39% home-based and 26% non-residential, indicating that Maple Ridge has a relatively stable and diverse economic base.

## Risk Management

Risks to Municipal operations are assessed on an ongoing basis and risk management strategies are revised or developed in response to experience, changes in operations or relevant legislation. Maple Ridge insures its operations through a combination of risk transfer through purchased insurance, membership in the Municipal Insurance Association (MIA) and risk retention through the use of self-insurance reserves.

The following discussion identifies risks that could impact the District's financial position or future operations.

### *Interest Rate Risk*

The District has a large holding of portfolio investments. The interest earned on these holdings helps to offset the effects of inflation on capital and other projects. Changes in interest rates could impact expected earnings. The District's Investment Policy uses conservative long-range planning to ensure that adequate funding is available for projects when needed.

### *Regional Partnerships*

Maple Ridge provides sewer and water services to residents through its membership in the Greater Vancouver Regional District (GVRD) and related entities. The District does not control the financial operations of the GVRD, but is proportionately responsible for their costs through annual levies and service payments. Changes in the financial needs of these entities can impact the user fees charged to Maple Ridge taxpayers. Wherever possible, Maple Ridge attempts to smooth the potential impacts of cost increases from the regional district through the use of a rate stabilization policy. This policy factors the effects of long-range regional plans into annual rates.

### *Disaster Recovery*

Maple Ridge operations could be impacted by disasters such as a pandemic, natural disaster or technology failure. An Emergency Preparedness plan is in place and the District's Emergency Operations Centre is activated when needed, to respond to events such as the storms experienced in the winter of 2006. Maple Ridge is expected to be impacted by flooding during the 2007 spring freshet. In order to mitigate the potential impact of flooding, extensive preparations are being made to ensure that the District is ready to respond to the event and that Maple Ridge residents have access to information on how they can prepare for the possible event. Steps have been taken to ensure the recovery of data in the event of a technology failure and further work is planned on our Information Technology Disaster Recovery plan for 2007.

## The Business and Financial Planning Process

Maple Ridge has developed comprehensive Business Planning Guidelines for use in the financial planning process. These guidelines are updated on an annual basis and are intended to assist Council with the difficult task of resource allocation.

Departmental business plans communicate alignment with the corporate strategic plan and identify:

- Goals and objectives
- Essential core business and service levels
- Resource distribution (financial and human)
- Performance measures
- Capital program and associated operating costs
- Potential new revenue sources
- Incremental spending programs

The financial planning process is also guided by a Financial Sustainability Plan, a group of 13 policies designed to position the District to meet financial obligations while ensuring that residents can look forward to equitable and affordable taxation.



## Message from the Corporate Finance Officer

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Business and Financial Plan review sessions are open to the public and opportunities are provided for the public to ask questions of Council on decisions or to make submissions on all programs.

Under the British Columbia *Community Charter* the District is required to adopt a Five Year Financial Plan. This long-term approach to financial planning allows Council and the community to consider the impact that current decisions will have on future financial flexibility. Council adopts a financial plan for the subsequent five years each December, based on the best information available at the time. The plan is updated each May, prior to setting the tax rates, to reflect any changes that have occurred since the last plan was adopted.

The 2006-2010 Financial Plan was based on the following key assumptions, all of which were discussed at Council meetings open to the public:

- The assessment base would experience real growth of 2.75% in 2006; 2.5% in 2007 and 2.35% thereafter.
- Property tax revenues would increase by 4.75% in 2006 and 2007; by 4% in 2008 through 2010.
- The Fire Improvement Levy would increase by \$600,000 plus growth each year.
- Sewer and Water Utility rates would increase by 6% each year.

These assumptions were incorporated into a financial plan that provided for the retention of existing service levels and the implementation of some initiatives in support of Council's focus areas. Some key decisions incorporated into the plan include:

- Addition of 10 police officers over three years
- Initiation of the Business Improvement Area
- Support for Corporate Succession Planning
- Provision for staff in key areas experiencing shortages

The 2006-2010 Financial Plan also began to address an issue all Municipalities across Canada are facing: infrastructure sustainability. Starting in 2008, 1% of approved tax increases will be directed towards this issue, allowing Maple Ridge to begin to close the gap between current infrastructure renewal spending and the levels needed to maintain our infrastructure as it ages.

### Financial Review – Overview

The Consolidated Financial Statements are required under the British Columbia Community Charter Section 167, and are prepared in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The Consoli-

dated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds, and the District's wholly owned subsidiaries CDMR Developments Ltd. and Maple Ridge Municipal Holdings Ltd (MRMH Ltd).

The following discussion and analysis of the District's financial performance provides an overview of the financial activities and position for the fiscal year ended December 31, 2006. It is supplementary information to the financial statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes, and supplemental information.

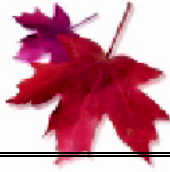
Financial statements in the public sector serve as a central feature of local government financial reporting. They report a local government's actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace 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.

### 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 as to the fair presentation of the District's financial position and operating results as contained in the Financial Report, and confirm 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 items that may have been identified during the audit procedure.

The Audit and Finance Committee is a committee selected by Council to manage the financial and business affairs of the District. 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. 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 companies. The Committee has the authority to request





# Message from the Corporate Finance Officer

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 Consolidated Financial Statements are reviewed and approved by the Audit and Finance Committee. The second and third quarter consolidated financial results are also made available to the committee. In addition, the committee meets periodically with the external auditor and management to discuss the auditor's Management letter, the scope and timing of the annual audit and, to determine whether specific findings or other related matters need further investigation or audit.

### Financial Statement Composition

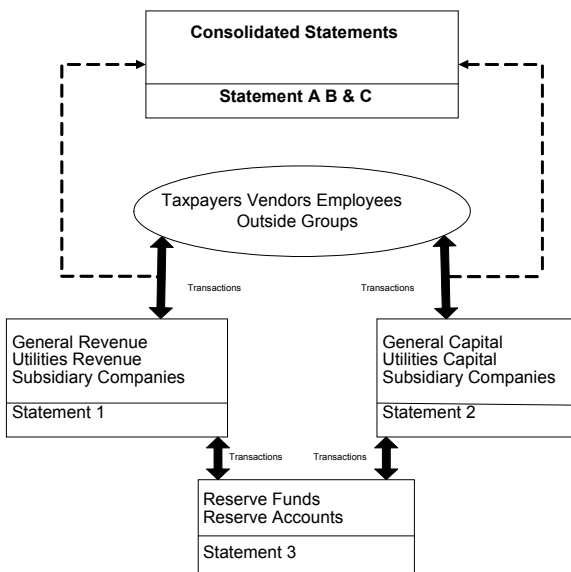
Revenue and Capital Funds have transactions with outside groups, with each other and with Reserve Funds.

Only transactions with outside groups are reported in Consolidated Financial Statements.

The **Consolidated Statement of Financial Position** (Statement A) provides information on the financial position of the District including Financial Assets, Liabilities, and Net Financial Assets (Debt).

The **Consolidated Statement of Financial Activities** (Statement B) reports the extent to which expenditures are offset by revenues and the change in Fund Balances.

The **Consolidated Statement of Changes in Cash and Temporary Investments** (Statement C) reports the net change in cash resources and how the District financed its activities throughout the year.



### 2006 Consolidated Financial Statements

From a financial perspective, the results for 2006 are positive. The year ended without the Net Debt that was projected in the financial plan. Revenues exceeded expenditures by \$5M compared with a projected deficiency of \$16M. The District's Reserve Balances increased by \$3M to a total of \$42M.

Generally Accepted Accounting Principles require that the actual financial results be compared to the budget that is adopted annually before setting the tax rates. Council adopted that budget in May of 2006.

The following is an analysis of the 2006 financial statements and selected supplemental financial information. The dollars quoted are approximate and are intended to account only for the major part of variances being discussed. Some key highlights are:

- Net Financial Assets increased to \$4M representing an improvement in financial position of \$5M compared to a planned decline of \$16M.
- Municipal long-term debt decreased by \$2M to a total of \$48M.
- Unused annual debt servicing capacity based on our current financial condition is \$10.9M.

### 1 Statement A – Page 58

#### Consolidated Statement of Financial Position

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

#### Financial Assets:

- The District has a Net Financial Asset position of \$4M as at December 31, 2006. The change from the Net Debt of 2005 is discussed in more detail in the Consolidated Statement of Financial Activities (Statement B).
- Cash and investments have increased by \$13M through earnings (\$5M) and deposits for work to be done in the future (\$8M)
- Development Charges receivable increased by \$4 M. These receivables are fully secured and are typically converted to cash within 2 years, exposing the District to no collection risk.

#### Liabilities:

- The liability for future employee benefits increased to \$4M. The amount was actuarially determined for 2006.



# Message from the Corporate Finance Officer

This liability will be settled over the longer term and does not impose an immediate claim on cash flow.

- The Mortgage liability of \$17M at December 31, 2005 representing the amount recorded in the ledger of Maple Ridge Municipal Holdings Ltd. (MRMH Ltd) was replaced with debenture debt of \$16M assumed by the District in 2006. It is related to the acquisition of the commercial portion of the Town Centre Development properties.
- As discussed in “Reserves” in section 6 there were a number of capital projects (\$16M) intended for completion by December 31, 2006; which would have been funded by reserves and Revenue Funds. Had these projects completed by December 31, 2006 they would have decreased cash and therefore Net Debt would have also been increased to \$12M.

## 2 Statement B – Page 59

### Consolidated Statement of Financial Activities

This statement reports the extent to which revenues raised in 2006 were sufficient to meet expenditures in 2006. It shows whether the District has met its expenditures with revenues, by incurring liabilities or by drawing on existing financial assets.

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

*Compared to previous year (2005)*

- General taxation revenue increased by \$4M through a combination of higher tax rates, and growth of the assessment roll.
- User fees and other revenue increased by \$2M. Most of this can be attributed to growth and building related activities.
- Since development revenues and senior government grants are often linked to capital expenditures most change in these revenues are related to changes in capital expenditure.
- Investment income was up due in part to a larger portfolio; however, the market value of these investments remains below carrying value, which may necessitate a write down in 2007. There is virtually no risk of not recovering the face value of these investments over the longer term as they are guaranteed by other governments or major Canadian banks.

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

*Compared to budget (2006)*

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 revenue recognized. This condition contributed to an unfavorable variance of about \$10M.

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

*Compared to previous year (2005)*

Consolidated expenditures are comprised of both operating and capital expenditures. It is useful to discuss each separately as Council considers the budget and funding sources separately. **Statement 1** reports on operating expenditures and **Statement 2** reports on capital expenditures.

#### iv) Consolidated Expenditures (Statement B)

*Compared to budget (2006)*

The consolidated financial activities for 2006 reflect a positive variance of \$21M compared to budget.

The main contributor to this variance is the level of capital expenditures. Actual expenditures were much less than forecast when the Consolidated Financial Plan was adopted. Capital expenditures were \$24M as compared to a budget of \$50M. (See Segment Report for functional comparisons – Page 68).

## 3 Statement C – Page 60

### Consolidated Statement of Change in Cash and Temporary Investments

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. For example, when cash is received for refundable deposit, cash is increased but revenue is not.

The District’s cash position decreased by \$4M in 2006; this was due to a change in investment strategy which saw longer term portfolio investments increase by \$17M. The increase in portfolio investments can be attributed to:

- A change in investment strategy \$4M
- Excess of Revenue over Expenditures \$5M
- Increase in DCC cash collections \$5M
- Prepayments and other Deposits \$3M





## Message from the Corporate Finance Officer

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### 4 Statement 1 – Page 78

#### Statement of Changes in Operating Fund Balances

##### i) Operating Expenditures

*Compared to previous year (2005)*

The overall increase in expenditure levels was about 7% but there were a couple of exceptional areas of increased costs:

- Protective Services costs continued to increase as more full-time firefighters were hired, as outlined in the Fire Department Master Plan (11%).
- Water purchase costs were up due to both increased consumption and rates (19%).

##### ii) Operating Expenditures

*Compared to budget (2006)*

Operating expenditures were below budget in most areas due to staffing shortages; the current labour market making it increasingly difficult to recruit staff. In addition, the RCMP complement was lower than expected resulting in savings in Protective Services costs.

### 5 Statement 2 – Page 79

#### Statement of Changes in Capital Fund Balances

##### i) Capital Expenditures

*Compared to previous year (2005)*

Excluding developer contributed subdivisions, capital activity increased overall only slightly from last year. The notable exceptions were:

- Protective services increase of \$1M over 2005. The increase can be attributed to the expenditure incurred for the renovation of the Randy Herman Community Safety Building.
- Recreation and culture increase of \$2M over 2005. Construction of the artificial turf field at Westview Secondary and the acquisition of parkland account for the increase.

##### ii) Capital Expenditures

*Compared to budget (2006)*

Actual 2006 capital expenditures fell short of budget by \$26 Million. This variance, although large, is in line with the District's experience in most years and can be attributed to a number of factors including pending agreements with other agencies and extended negotiation times associated with many land acquisitions.

### 6 Other

#### 2006 Fund Balances:

##### i) Operating Fund (Statement 1) – Page 78

The Operating fund balances of \$9M (as shown on Statement 1) are detailed in the notes to the finan-

cial statements under “*significant accounting policies.*” These funds represent financial assets available to the District which have not been earmarked by Council for specific future use.

##### ii) Capital Fund (Statement 2) – Page 79

This fund is in a surplus position of \$0.4M due to unapplied borrowing proceeds related to the re-financing of the Mortgage liability in 2006.

##### iii) Reserve Accounts and Funds (Statement 3) – Page 80

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 purposes of the fund. These totaled \$28M as at December 31, 2006.

Reserve Accounts are distinguished in the way they are created. Reserve Accounts are appropriations of surplus established informally and generally associated with the operating program. These totaled \$14M as at December 31, 2006.

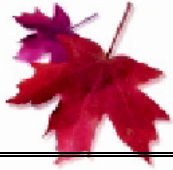
Interest is allocated to the Reserves based on their balance after considering amounts due from them for capital expenditures incurred to date on their behalf.

The District 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 District to manage the needs of a growing community.

There is \$42M in various reserves at year-end; however, some of that amount is related to capital projects, as discussed previously, which were not completed before December 31, 2006. Had these projects been completed as budgeted, the Reserve balances would have been reduced by approximately \$14M and Net Debt increased similarly.

#### Assessment of Trends

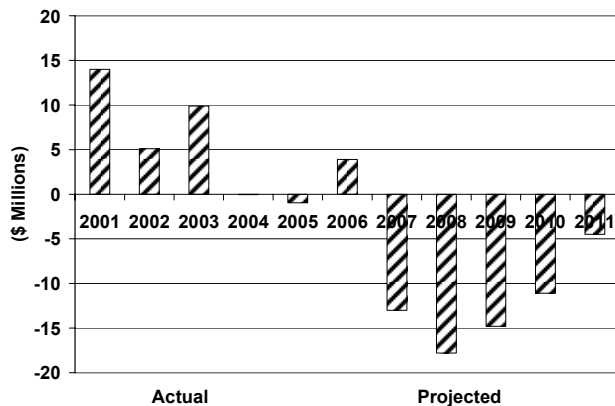
As shown on the chart below, Net Financial Assets have declined from \$14M in 2001 to \$4M in 2006. This was a planned reduction to acquire physical assets including the Arts Centre and Theatre, an expanded Leisure and Youth Centre, the Planet Ice Arenas and Ridge Meadows Seniors Centre.



# Message from the Corporate Finance Officer

Based on current projections, we expect our financial position to move into Net Debt for the next five years. These projections are based, however, on the premise that all capital expenditures will occur as planned. Based on past experience, this does not typically occur but it is important to keep in mind the impact of the financial plan on our financial position.

## Financial Position



## Outlook

In December of 2006 Council adopted a financial plan that incorporated an aggressive capital program for 2007-2011 intended to address a number of infrastructure needs in the District. If the program is completed as planned the District's net financial position will move into Net Debt for the next five year planning horizon.

Overall, the District's financial condition remains strong, with continued growth expected in the assessment base, potential revenues from the sale of surplus land holdings and available debt servicing capacity.

Challenges that we continue to monitor and address in our financial plans include:

- Increases in operating costs due to growth.
- A predominately residential assessment base that has historically grown more rapidly than the commercial and industrial sector.
- A declining ratio of general taxation invested in capital.
- Increasing costs from the GVRD for water and sewer.
- Strategies to attract investment in commercial & business properties to shift the tax burden.
- Providing for the future replacement of infrastructure
- Recruiting and retaining staff in the current labour market.
- Adapting to new PSAB guidelines and reporting models.

## Conclusion

Maple Ridge continues to demonstrate its commitment and expertise in financial management as demonstrated by being awarded the Canadian Award for Financial Reporting for the 16<sup>th</sup> consecutive year.

Some of the major initiatives to be undertaken in 2007 are:

- Development of a plan for municipal land in Silver Valley.
- Implementation of a Gravel strategy on municipal lands.
- Continued implementation of the Fire Department Master Plan.
- Addition of five new RCMP officers.
- Revitalization of the downtown area in cooperation with the Downtown Property Owners Association.
- Parkland acquisition for a growing population.
- Implementation of the Economic Development Strategy.
- Continuation of succession planning in preparation for expected staff departures due to retirement.

Finally, I would like to take this opportunity to thank members of Council, the Corporate Management Team and all Municipal employees for their support in achieving the 2006 results. I would also like to acknowledge the Communications Department's help in publishing this report. The reason for our success is the strong commitment to excellence by our employees in all that they do.

Paul Gill, BBA, CGA  
General Manager: Corporate & Financial Services  
Corporate Finance Officer  
May 7, 2007



# 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, 2006.

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, MRMH Ltd., and CDMR Developments Ltd.

The audited 2006 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
- Consolidated Report of Segmented Revenue and Expenditure
- Statement of Changes in Operating Fund Balances
- Statement of Changes in Capital Fund Balances
- Statement of Changes in Reserve Balances
- Schedule of Property and Equipment
- Debenture Debt
- Tax Levies
- User Fees and Other Charges
- Schedule of Development Revenue
- Senior Government Transfers
- Continuity Schedule of Restricted Revenues
- Schedule of Planning, Public Health and Other
- Transportation Services
- General Government Expenses
- Schedule of Protective Services
- Schedule of Sewer and Water Utilities
- Schedule of Recreation & Cultural Revenue and Expenditures
- Continuity Schedule of Reserves



## 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 3 to 5. These include some amounts based on management's best estimates and careful judgment.

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, has 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.

A handwritten signature in black ink, appearing to read "P. Gill".

Paul Gill, CGA  
General Manager: Corporate & Financial Services

A handwritten signature in black ink, appearing to read "J. Rule".

Jim Rule  
Chief Administrative Officer



BDO Dunwoody LLP  
Chartered Accountants

600 Cathedral Place - 925 W. Georgia St.  
Vancouver, BC  
Canada, V6C 3L2  
Telephone: (604) 688-5421  
Telefax: (604) 688-5132

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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, 2006 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.

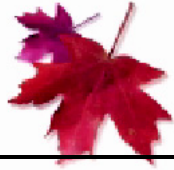
We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence 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, 2006 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 the Segment Report and 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 14, 2007



# Significant Accounting Policies

For the year ended December 31, 2006

(a) **Reporting Entity and Basis of Consolidation**

These financial statements have been prepared using recommendations issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

They consolidate the activities of the General, Water and Sewer, Operating and Capital Funds, the Reserve Funds, and Municipality's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd.

The operating activities of the subsidiary companies are included in the General Revenue Fund and the Capital activities of the subsidiary companies are included in the General Capital Fund.

**Operating Funds** - As at December 31, 2006 the fund balances were as follows:

	<u>2006</u>	<u>2005</u>
General Revenue Fund	\$ 2,442,301	\$ 4,203,057
Sewer Revenue Fund	3,401,602	4,021,712
Water Revenue Fund	<u>3,353,988</u>	<u>2,846,785</u>
	<b>9,197,891</b>	11,071,554

**Capital Funds** - As at December 31, 2006 the fund balances (deficiencies) were as follows:

General Capital Fund	393,749	(561,934)
Sewer Capital Fund	-	(1,065,268)
Water Capital Fund	<u>-</u>	<u>(10,961)</u>
	<b>393,749</b>	(1,638,163)

**Reserves** - As at December 31, 2006 this balance was comprised of the balances shown in Schedule 14.

Reserve Funds	<u>42,062,019</u>	<u>39,385,306</u>
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**Total Fund Balances**

	<u>51,653,659</u>	<u>48,818,697</u>
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**Long Term Liabilities** - These liabilities are incurred to fund capital expenditures

Debenture Debt - comprised of the debts shown on Schedule 2	(47,737,412)	(33,051,518)
Mortgage Liability	<u>-</u>	<u>(16,726,326)</u>

Long Term Liabilities	<u>(47,737,412)</u>	<u>(49,777,844)</u>
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**Net Assets (Debt)**

	<u>\$ 3,916,247</u>	<u>\$(- 959,147)</u>
--	---------------------	----------------------

(b) **Accrual Accounting**

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

Revenues are recorded in the period they are earned.

Expenditures are recorded as the cost of goods or services in the period they are obtained.





# Significant Accounting Policies

## For the year ended December 31, 2006

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(c) **Revenue recognition**

**Taxation**

Annual levies for non-optional municipal services and general administrative services are recorded as Taxes for municipal purposes.

Levies imposed by other taxing authorities are not included as Taxes for municipal purposes.

Taxes are recognized as revenue in the year they are levied.

Through the British Columbia Assessments appeal process Taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on Taxes are recognized at the time they are awarded.

**User fees and other revenue**

Charges for sewer and water usage are recorded as User fees and other revenue.

**Senior government transfers**

Unconditional grant revenue is recognized when it is received.

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled.

**Development revenue**

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

**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 only its share of the realized earnings of the pool. This revenue is recorded as investment income and the amount is added to the cost of the units held.

To the extent that financial instruments have no stated rate of return investment income is recognized as it is received.

**Local Improvement Revenue**

The Municipality records capital expenditures for property and equipment funded by local improvement agreements as they are incurred. Revenues are recognized as Development revenue at the time of the expenditures to the extent that they will be recoverable. Local improvement levies subsequently imposed under the agreement are recorded as User fees and other revenue for the portion that pertains to a carrying charge.

**Proceeds from disposal of property and equipment**

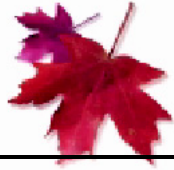
Proceeds from the sale of tangible Property and equipment are recognized as revenue at the time of sale.

(d) **Consolidated expenditures**

Consolidated expenditures reported on the Consolidated Statement of Financial Position are reported by function and include operating, capital and interest costs and are net of internal equipment allocations. Reporting by object (type) of expenditure is included in the Segment Report.

(e) **Property and equipment**

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



# Significant Accounting Policies

For the year ended December 31, 2006

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(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) ***Use of estimates/measurement uncertainty***

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 employee future benefits, the outcome of litigation and claims, and the percentage of completion of building and subdivision inspections. Actual results could differ from those estimates.

The Municipality monitors and treats contaminates produced at a solid waste landfill site it closed in 1989. The eventual expenditures the Municipality intends to incur related to the site are not determinable and no accrual for them has been recorded. Monitoring and treatment expenditures are recognized as they are made.

(h) ***Budget figures***

The budget figures used are based on the five year financial plan adopted May 9, 2006. Contributed subdivision infrastructure for 2006 has been added to the adopted financial plan amounts in order to better demonstrate comparability with the actual results.

(i) ***Financial instruments***

The Municipality's financial instruments consist of cash and temporary investments, portfolio investments, accounts receivable, recoverable local improvements, other assets, accounts payable and accrued liabilities, refundable performance deposits, mortgage liability, other assets, and debenture 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.

(j) ***Investments***

Investments and pooled investments are reported using the cost method. Provisions for declines in the market value of investments are recorded when they are considered to be other than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

(k) ***Cost share agreement***

The Municipality participates in a cost share agreement with the City of Pitt Meadows to provide all of the Recreation and cultural services and maintain all of the parks in both municipalities. The Municipality recognizes expenditures at their gross value and records the City of Pitt Meadows' contribution as revenue.

(l) ***Basis of segmentation/Segment report***

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



# The Corporation of the District of Maple Ridge


## Consolidated Statement of Financial Position As at December 31, 2006

	<u>2006</u>	<u>2005</u>
<b>Financial Assets</b>		
Cash and temporary investments (note 1)	\$ 28,066,766	\$ 32,540,017
Portfolio investments (note 1)	67,030,331	49,985,738
Accounts receivable (note 2)	15,355,354	10,279,008
Recoverable local improvements (note 3)	814,774	1,382,647
Other assets (note 7)	611,828	1,000,530
	<u>111,879,053</u>	<u>95,187,940</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	10,299,934	8,425,253
Deferred revenues	6,678,982	5,004,596
Restricted revenue (schedule 7)	36,699,742	27,252,397
Refundable performance deposits and other	2,631,336	2,099,223
Employee future benefits (note 8)	3,915,400	3,587,774
Mortgage liability (note 9)	-	16,726,326
Debenture debt (note 6, schedule 2)	47,737,412	33,051,518
	<u>107,962,806</u>	<u>96,147,087</u>
<b>Net Financial Assets (Debt)</b>	<u>\$ 3,916,247</u>	<u>\$ (959,147)</u>

Paul Gill, CGA  
General Manager: Corporate & Financial Services

Gordon W. Robson  
Mayor, District of Maple Ridge

- a) The notes to the Consolidated Financial Statements are an integral part of this statement  
b) Contingencies, Commitments and Unrecognized Liabilities (Note 10)



# The Corporation of the District of Maple Ridge

## Consolidated Statement of Financial Activities For the Year Ended December 31, 2006

		<u>Actual</u> <u>2006</u>	Budget <u>2006</u>	<u>Actual</u> <u>2005</u>
<b>Revenue</b>				
Taxes (schedule 3)				
Real property, special assessments, grants in lieu	\$ 75,308,285			
Less: Collections for other authorities	<u>33,086,948</u>			
Taxes for municipal purposes		42,221,337	42,343,437	38,946,352
User fees and other revenue (schedule 4)		24,568,587	22,930,485	22,337,116
Development revenue (schedule 5)		5,065,681	13,744,461	4,667,930
Senior government transfers (schedule 6)		2,487,939	3,456,888	2,291,237
Interest and investment income				
Investment income	1,991,210			
Interest income	1,317,446			
Less: Deferred amount	<u>(852,782)</u>			
	2,455,874	2,455,874	1,794,996	2,271,515
Asset disposal proceeds and other gains		525,221	-	725,244
Contributed subdivision infrastructure		<u>10,848,250</u>	10,848,250	<u>26,284,692</u>
		<u>88,172,889</u>	<u>95,118,517</u>	<u>97,524,086</u>
<b>Expenditures (statements 1 and 2)</b>				
Protective services		19,173,524	29,533,968	16,387,421
Transportation services		9,406,722	16,451,894	10,023,304
Recreation and cultural		17,872,291	21,845,722	15,419,618
Water utility		7,684,719	9,253,603	6,962,383
Sewer utility		5,981,985	8,274,568	6,258,777
General government		9,553,553	11,798,807	10,597,951
Planning, public health and other		2,607,170	3,651,778	2,293,164
Increase in allowance for investments		169,283	-	-
Subdivision infrastructure		<u>10,848,250</u>	10,848,250	<u>26,284,692</u>
		<u>83,297,497</u>	<u>111,658,590</u>	<u>94,227,310</u>
<b>Excess (Deficiency) of Revenue over Expenditures</b>		<u>4,875,392</u>	<u>(16,540,073)</u>	<u>3,296,776</u>
Principal Repaid (net of refinancing)		(2,398,105)	(2,338,296)	(1,982,224)
Debt Issued		<u>357,675</u>	-	-
Increase in Fund Balances		2,834,962	(18,878,369)	1,314,552
<b>Fund Balances Beginning of the Year</b>		<u>48,818,697</u>	<u>48,818,697</u>	<u>47,504,145</u>
<b>Fund Balances End of the Year</b>		<u>\$ 51,653,659</u>	<u>\$ 29,940,328</u>	<u>\$ 48,818,697</u>

a) The notes to the Consolidated Financial Statements are an integral part of this statement

b) Contingencies, Commitments and Unrecognized Liabilities (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, 2006

	Actual <u>2006</u>	Actual <u>2005</u>
<b>Cash and Temporary Investments Provided by (Used For):</b>		
Operations:		
Excess (Deficiency) of Revenue over Expenditures	\$ 4,875,392	\$ 3,296,776
Decrease (Increase) in Non-Cash Financial Assets		
Accounts receivable	(5,076,347)	(93,667)
Recoverable local improvements	567,873	299,954
Other assets	<u>388,702</u>	<u>(323,076)</u>
	<b>(4,119,772)</b>	<b>(116,789)</b>
Increase in Short Term Liabilities		
Accounts payable	1,874,683	185,825
Deferred revenues	1,674,387	894,229
Restricted revenues	9,447,345	3,240,678
Employee future benefits	327,626	416,172
Refundable performance deposits and other	<u>532,114</u>	<u>162,083</u>
	<b>13,856,155</b>	<b>4,898,987</b>
Financing:		
Principal repaid	(18,340,433)	(1,982,224)
Long term debt issued	<u>16,300,000</u>	<u>-</u>
	<b>(2,040,433)</b>	<b>(1,982,224)</b>
Investing:		
(Increase) decrease in portfolio investments	<u>(17,044,593)</u>	<u>2,094,742</u>
	<b>(4,473,251)</b>	<b>8,191,492</b>
<b>(Decrease) increase in Cash and Temporary Investments</b>	<b>(4,473,251)</b>	<b>8,191,492</b>
Cash and Temporary Investments – Beginning of Year	<u>32,540,017</u>	<u>24,348,525</u>
<b>Cash and Temporary Investments – End of Year</b>	<b><u>\$ 28,066,766</u></b>	<b><u>\$ 32,540,017</u></b>

- a) The notes to the Consolidated Financial Statements are an integral part of this statement  
b) Contingencies, Commitments and Unrecognized Liabilities (Note 10)



# Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2006

## 1. Cash and Investments:

### *Cash and Temporary Investments:*

Cash and temporary investments as at December 31, 2006 were comprised as follows:

	<u>2006</u>	<u>2005</u>
Cash	\$ 3,250,031	\$ 8,205,507
Temporary Investments	<u>24,816,735</u>	<u>24,334,510</u>
	<u>\$28,066,766</u>	<u>\$32,540,017</u>

Temporary Investments are bank term deposits and Guaranteed Investment Certificates with effective interest rates of 4.43% - 4.9%. Additionally, the Municipality holds temporary investments of **\$1,345,047** (\$855,869 for 2005) and agreements receivable of **\$1,153,668** (\$406,403 for 2005) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Interest</u> <u>Earned</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2006</u>
Latecomer Fees	\$ —	\$ —	\$ 131,004	\$ 28,194	\$ 102,810
Cemetery Perpetual Care	548,494	22,074	38,065	22,074	586,559
Greater Vancouver Sewer & Drainage District	<u>713,778</u>	<u>—</u>	<u>2,048,997</u>	<u>953,429</u>	<u>1,809,346</u>
	<u>\$1,262,272</u>	<u>\$ 22,074</u>	<u>\$2,218,066</u>	<u>\$1,003,697</u>	<u>\$2,498,715</u>

### *Portfolio Investments*

Portfolio investments include Provincial Government Bonds and Bank Notes with effective interest rates of 3.8 – 4.1%. They also include equity-based Bank Notes and pooled investment funds administered by the Municipal Finance Authority of British Columbia, neither of which has a stated rate of return.

The carrying value of securities 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, net of an allowance of **\$169,283** (Nil for 2005), at December 31, 2006 was **\$67,030,331** (\$49,985,738 for 2005). The market value at December 31, 2006 was **\$65,910,491** (\$48,780,688 for 2005), included in this amount is **\$7,500,000** (\$7,500,000 for 2005) for securities shown at cost for investments for which there is no active market.

## 2. Accounts Receivable:

	<u>2006</u>	<u>2005</u>
Property Taxes	\$ 3,158,192	\$ 3,384,389
Other Governments	881,928	610,224
General and Accrued Interest	2,585,841	1,781,517
Development Cost Charges	<u>8,893,135</u>	<u>4,512,230</u>
	15,519,096	10,288,360
Less Allowance for Doubtful Accounts	<u>(163,742)</u>	<u>(9,352)</u>
	<u>\$15,355,354</u>	<u>\$ 10,279,008</u>





# Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2006

### 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, 2006 the recoverable balance was comprised as follows:

	<u>2006</u>	<u>2005</u>
<b>Recoverable from property owners</b>		
Transportation and drainage projects	\$ —	\$ 181,976
Local improvement fund projects	591,083	793,319
Sewerage projects	<u>8,517</u>	<u>16,353</u>
	599,600	991,648
<b>Recoverable from Province</b>		
Sewerage projects	206,155	354,033
Water system projects	<u>9,019</u>	<u>36,966</u>
	215,174	390,999
	<u>\$ 814,774</u>	<u>\$ 1,382,647</u>

### 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 benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 130,000 active members and approximately 48,000 retired members. Active members include approximately 30,000 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, 2003 indicated an unfunded liability of \$789 million for basic pension benefits. The next valuation will be as at December 31, 2006 with results available in 2007. The actuary does not attribute portions of the surplus to individual employers.

The above disclosure represents the most current information at the time of the Municipality’s 2006 financial audit.

Employer contributions to the Plan for 2006 were **\$1,266,984** (\$1,019,441 for 2005) they are included in consolidated operating expenditures. Employee contributions for 2006 were **\$1,145,208** (\$941,983 for 2005).

### 5. Accounts Payable and Accrued Liabilities:

	<u>2006</u>	<u>2005</u>
<b>Accounts Payable:</b>		
General	\$ 2,893,433	\$ 2,575,051
Other Governments	5,712,422	4,443,046
Salaries and Wages	<u>915,846</u>	<u>863,700</u>
	9,521,701	7,881,797
<b>Accrued Liabilities:</b>		
Vacation Pay	503,234	399,234
Other vested benefits	<u>274,999</u>	<u>144,222</u>
	778,233	543,456
	<u>\$ 10,299,934</u>	<u>\$ 8,425,253</u>



# Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2006

## 6. Debenture Debt:

Debt principal is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings.

During the year the Municipality discharged the Mortgage liability held with Toronto Dominion bank and replaced the liability with debenture debt in the amount of \$16,300,000 from the Municipal Finance Authority.

The Municipality carries no debt for others.

The Debenture debt issued and outstanding as at December 31, 2006 was **\$47,737,412** (\$33,051,518 for 2005). The following debenture debt amounts plus related interest are payable over the next five years.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$1,812,793	\$1,794,001	\$1,727,113	\$1,760,031	\$1,779,974

As at December 31, 2006 the Municipality has approved but un-issued debenture debt in the amount of \$700,000 under Loan Authorization Bylaw 6246 which expires in 2011.

## 7. Other Assets:

### *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 included in Other Assets of **\$611,828** (\$1,000,530 for 2005).

## 8. Employee Future Benefits

The Municipality provides employee future benefits in the form of severance benefits and vested and non-vested sick leave to qualifying employees. These benefits are not separately funded.

Severance benefits are cash settlements paid to 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 of employment, provided they either work a minimum of twenty years with the Municipality or retire as defined by 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 Municipality permits full time employees to accumulate up to 18 days per year of service for future illnesses up to a maximum of 250 days. For certain qualifying employees a portion of this benefit vests; for the balance this benefit does not vest and cannot be converted to any other type of benefit.



# Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2006

An actuarial valuation of these benefits was performed to determine the Municipality's liability and accrued benefit obligation as at December 31, 2005 and updated for December 31, 2006. The valuation resulted in an unamortized actuarial gain of \$59,100 at December 31, 2006. The benefit liability at December 31, 2006 was \$3,915,400 (\$3,587,774 for 2005) is comprised as follows:

	<u>2006</u>	<u>2005</u>
Benefit Liability – Beginning of the year	\$3,587,774	\$3,171,602
Add (less): Unamortized actuarial gains (losses)	<u>76,326</u>	<u>—</u>
Accrued benefit obligation – Beginning of the year	<b>3,664,100</b>	3,171,602
 Add: Total liability related costs		
Current service costs	241,800	396,697
Interest on accrued benefit obligation	178,400	185,706
Amortization of actuarial losses (gains)	<u>76,326</u>	<u>—</u>
	<b>496,526</b>	582,403
 Less (Add):		
Liability related costs not increasing accrued benefit obligation - amortization of actuarial loss.	76,326	—
Actuarial gain (loss)	59,100	(76,326)
Benefits paid during the year	<u>168,900</u>	<u>166,231</u>
	<b>304,326</b>	89,905
 Accrued Benefit Obligation – End of the year	<b>3,856,300</b>	3,664,100
Add (less) Unamortized actuarial gains (losses)	<u>59,100</u>	<u>(76,326)</u>
Benefit liability – end of the year	<b><u>\$3,915,400</u></b>	<b><u>\$3,587,774</u></b>

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

	<u>2006</u>	<u>2005</u>
Discount rate (long-term borrowing rate)	4.50%	5.65%
Expected future inflation rate	2.50%	5.65%
Merit and inflationary wage and salary increases averaging	4.55%	5.65%

## 9. Mortgage Liability

During 2004 the Municipality's subsidiary company assumed a mortgage with the Toronto Dominion bank as part of the acquisition of the town centre properties.

The mortgage amount (\$16,692,115) plus accrued interest (\$41,283) was assumed at a rate (6.5%) which was unfavorable in relation to borrowing rates which were prevalent at the time.

The mortgage liability was revalued at the present value of the payments required under the mortgage using the Municipality's cost of borrowing. This resulted in an increase in the liability by \$997,469 which was accounted for as a discount in proceeds received. The discount was amortized over the remaining term of the mortgage.

The mortgage matured in November of 2006 and was refinanced with Municipal Finance Authority debenture debt at a rate of 4.99%. (Note 6)



# Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2006

The Mortgage Liability December 31, 2006 was Nil (\$16,726,326 for 2005) comprised as follows:

	<u>Balance</u> <u>Dec 31, 2005</u>	<u>Interest</u> <u>expense and</u> <u>amortization</u> <u>in 2006</u>	<u>Principal</u> <u>payments and</u> <u>amortization</u> <u>in 2006</u>	<u>Balance</u> <u>Dec 31, 2006</u>
Mortgage Payable	\$16,284,106	\$ 908,616	\$16,284,106	\$ —
Discount	<u>442,220</u>	<u>(442,220)</u>	<u>442,220</u>	<u>—</u>
Mortgage Liability	<u>\$16,726,326</u>	<u>\$ 466,396</u>	<u>\$16,726,326</u>	<u>\$ —</u>

## 10. Contingencies, Commitments and Unrecognized Liabilities:

### (a) *Third Party Claims*

Where losses related to litigation are likely and can be reasonably estimated management accrues its best estimate of loss. For 2006 this estimate is \$612,116 (\$534,000 for 2005).

The Municipality is further exposed to losses with respect to claims, the likelihood of which is not known. Management estimates that the exposure is approximately \$63,000. This estimate is based on the deductible portion of insurance claims and on the mid-range of other non-insurable claims. Additional accounts payable, if any, will be recorded in the period they become determinable.

### (b) *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:

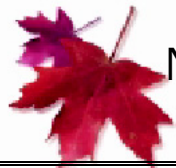
Until the year 2007 totaling \$20,223 plus related interest for the water reservoir on Dewdney Trunk Road at 248<sup>th</sup> Street, the current annual payment is \$87,149 including interest until 2007 when the payment terms are to be renegotiated.

Until the year 2012 totaling \$104,370 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 \$870,307 plus related interest for facilities in the Maple Ridge/Pitt Meadows sub-area. The current annual payment is \$220,482 plus interest.
- (c) The Municipality has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the Municipality expects to incur liabilities of approximately \$9,000,000 over the next seven years. The liability will be recorded as the related costs are incurred.

#### (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 provided.



# Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2006

(c) **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 place restrictive covenants on each unit, which could recover up to \$1.45 Million on re-sales by subsequent owners. These covenants apply until 2030.

At December 31, 2006 a further **\$0.68 million** (\$1.06 million for 2005) remains recoverable.

In 2006 proceeds from the resale of units under the restricted covenants amounting to **\$378,985** (\$267,031 for 2005) were paid to the Municipality. These proceeds are recorded as User fees and other revenue.

(d) **Unrecognized Liability**

The Municipality holds shares in a non-profit organization that provides protective services to its members. Should the organization dissolve or management choose to withdraw from the organization the Municipality would be liable for a proportionate share of any debt the organization held at that time. The liability is expected to be discharged over time through payments by the Municipality and others for the provision of these services by the organization. Due to the ongoing operations of the organization the liability could only be quantified if the Municipality chose to withdraw. Consequently no liability has been recognized in these financial statements.

**11. Interest Expenditures:**

Interest expenditures consist of debenture debt interest, mortgage liability interest, and interest on the employee future benefits liability. Interest is apportioned to functional areas of expenditure based on the related debts as follows.

	<u>Debenture Debt Interest</u>	<u>Benefits and Other Interest</u>	<u>Mortgage Liability Interest</u>	<u>Total Interest 2006</u>	<u>Total Interest 2005</u>
Transportation Services	\$ 38,389	\$ 2,262	\$ —	\$ 40,651	\$ 50,603
Recreation & Cultural	1,566,525	—	—	1,566,525	1,715,760
Water Facilities	3,741	—	—	3,741	56,130
Sewer Facilities	46,949	—	—	46,949	197,645
General Government	<u>471,877</u>	<u>178,400</u>	<u>466,396</u>	<u>1,116,673</u>	<u>965,806</u>
	<u>\$2,127,481</u>	<u>\$ 180,662</u>	<u>\$ 466,396</u>	<u>\$2,774,539</u>	<u>\$2,985,944</u>





The Corporation of the District of Maple Ridge

Consolidated Report of Segmented Revenue and Expenditure

As at December 31, 2006

	<b>Protective Services</b>		
	<b>2006 Actual</b>	<b>2006 Budget</b>	<b>2005 Actual</b>
<b>Revenue</b>			
Tax revenues (schedule 3)	\$ -	\$ -	\$ -
Senior government transfers (schedule 6)	889,766	805,521	784,381
Development revenue (schedule 5)	-	24,598	18,445
Other revenues (schedule 4)	3,813,252	3,208,566	3,192,558
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	-	-	-
<b>Total Revenue</b>	<b>4,703,018</b>	<b>4,038,685</b>	<b>3,995,384</b>
<b>Expenditures</b>			
Operating (schedules 11,9,13,12,10,8)			
Goods and services	11,317,475	12,068,987	11,016,547
Labour costs	6,461,992	6,622,863	4,959,088
Debt Servicing	-	-	-
	<b>17,779,467</b>	<b>18,691,850</b>	<b>15,975,635</b>
Increase in investment allowance	-	-	-
Capital (statement 2)	1,533,621	10,962,848	544,937
Contributed subdivision infrastructure	-	-	-
<b>Total Expenditures</b>	<b>19,313,088</b>	<b>29,654,698</b>	<b>16,520,572</b>
<b>Excess(Deficiency) revenue over expenditure</b>	<b>(14,610,070)</b>	<b>(25,616,013)</b>	<b>(12,525,188)</b>
Principal Payments	-	-	-
New debt issued	-	-	-
<b>Increase (Decrease) in fund balances</b>	<b>\$ (14,610,070)</b>	<b>\$ (25,616,013)</b>	<b>\$ (12,525,188)</b>

Transportation			Recreation and Cultural		
2006 Actual	2006 Budget	2005 Actual	2006 Actual	2006 Budget	2005 Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
983,232	1,900,521	944,603	209,833	427,086	148,477
1,118,844	5,277,328	1,202,337	3,306,665	6,658,788	1,677,064
636,327	785,760	607,714	3,905,775	3,855,454	3,813,004
-	-	-	-	-	-
-	-	-	-	-	-
1,806,517	1,550,551	1,849,186	-	-	-
7,252,485	7,252,485	17,283,616	-	-	-
<u>11,797,405</u>	<u>16,766,645</u>	<u>21,887,456</u>	<u>7,422,273</u>	<u>10,941,328</u>	<u>5,638,545</u>
2,247,456	2,027,865	2,335,001	6,895,982	5,435,393	6,533,054
4,062,357	4,288,559	3,798,917	5,381,482	6,665,234	5,187,498
<u>40,651</u>	<u>54,368</u>	<u>50,603</u>	<u>1,566,525</u>	<u>1,567,428</u>	<u>1,715,760</u>
6,350,464	6,370,792	6,184,521	13,843,989	13,668,055	13,436,312
-	-	-	-	-	-
3,681,657	10,674,168	4,540,443	4,327,840	8,420,487	2,316,218
<u>7,252,485</u>	<u>7,252,485</u>	<u>17,283,616</u>	<u>-</u>	<u>-</u>	<u>-</u>
17,284,606	24,297,445	28,008,580	18,171,829	22,088,542	15,752,530
(5,487,201)	(7,530,800)	(6,121,124)	(10,749,556)	(11,147,214)	(10,113,985)
158,817	172,328	149,798	1,009,430	962,963	232,772
-	-	-	-	-	-
<u>\$ (5,646,018)</u>	<u>\$ (7,703,128)</u>	<u>\$ (6,270,922)</u>	<u>\$ (11,758,986)</u>	<u>\$ (12,110,177)</u>	<u>\$ (10,346,757)</u>

	Water Utility		
	2006 Actual	2006 Budget	2005 Actual
<b>Revenue</b>			
Tax revenues (schedule 3)	\$ 48,480	\$ 35,004	\$ 34,650
Senior government transfers (schedule 6)	1,152	1,152	5,477
Development revenue (schedule 5)	566,784	1,196,426	369,126
Other revenues (schedule 4)	7,421,064	7,238,814	6,646,349
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	1,704,125	1,704,125	3,719,477
<b>Total Revenue</b>	<b>9,741,605</b>	<b>10,175,521</b>	<b>10,775,079</b>
<b>Expenditures</b>			
Operating (schedules 11,9,13,12,10,8)			
Goods and services	4,509,230	5,112,350	3,795,976
Labour costs	1,323,498	925,801	1,328,687
Debt Servicing	3,741	23,171	56,133
	<u>5,836,469</u>	<u>6,061,322</u>	<u>5,180,796</u>
Increase in investment allowance	-	-	-
Capital (statement 2)	2,137,659	3,351,204	2,071,471
Contributed subdivision infrastructure	1,704,125	1,704,125	3,719,477
<b>Total Expenditures</b>	<b>9,678,253</b>	<b>11,116,651</b>	<b>10,971,744</b>
<b>Excess(Deficiency) revenue over expenditure</b>	<b>63,352</b>	<b>(941,130)</b>	<b>(196,665)</b>
Principal Payments	10,473	46,053	188,313
New debt issued	-	-	-
<b>Increase (Decrease) in fund balances</b>	<b>\$ 52,879</b>	<b>\$ (987,183)</b>	<b>\$ (384,978)</b>

Sewer Utility			General Government		
2006 Actual	2006 Budget	2005 Actual	2006 Actual	2006 Budget	2005 Actual
\$ 707,420	\$ 683,412	\$ 681,765	\$ -	\$ -	\$ -
311,418	302,604	326,898	13,508	20,004	5,410
73,388	587,321	406,704	-	-	994,254
4,723,746	4,774,368	4,365,308	1,951,941	1,406,343	1,687,744
-	-	-	525,221	-	725,244
-	-	-	-	-	-
-	-	-	-	-	-
1,891,640	1,891,640	5,281,599	-	-	-
7,707,612	8,239,345	11,062,274	2,490,670	1,426,347	3,412,652
5,217,447	5,321,077	4,924,824	2,847,689	3,450,277	3,282,711
411,345	473,301	415,922	4,831,423	4,916,220	4,355,276
46,949	48,688	197,647	393,867	215,320	379,732
5,675,741	5,843,066	5,538,393	8,072,979	8,581,817	8,017,719
-	-	-	-	-	-
431,217	2,536,846	836,516	313,239	2,033,023	1,553,791
1,891,640	1,891,640	5,281,599	-	-	-
7,998,598	10,271,552	11,656,508	8,386,218	10,614,840	9,571,510
(290,986)	(2,032,207)	(594,234)	(5,895,548)	(9,188,493)	(6,158,858)
304,789	312,359	583,349	130,598	130,599	-
-	-	-	357,675	-	-
<u>\$ (595,775)</u>	<u>\$ (2,344,566)</u>	<u>\$ (1,177,583)</u>	<u>\$ (5,668,471)</u>	<u>\$ (9,319,092)</u>	<u>\$ (6,158,858)</u>

	<b>Commercial Tower</b>		
	<b>2006 Actual</b>	<b>2006 Budget</b>	<b>2005 Actual</b>
<b>Revenue</b>			
Tax revenues (schedule 3)	\$ -	\$ -	\$ -
Senior government transfers (schedule 6)	-	-	-
Development revenue (schedule 5)	-	-	-
Other revenues (schedule 4)	<b>1,364,041</b>	1,100,720	1,376,809
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	-	-	-
<b>Total Revenue</b>	<b>1,364,041</b>	1,100,720	1,376,809
<b>Expenditures</b>			
Operating (schedules 11,9,13,12,10,8)			
Goods and services	<b>465,165</b>	429,224	451,080
Labour costs	-	-	-
Debt Servicing	<b>722,806</b>	760,208	586,074
	<b>1,187,971</b>	1,189,432	1,037,154
Increase in investment allowance	-	-	-
Capital (statement 2)	-	-	-
Contributed subdivision infrastructure	-	-	-
<b>Total Expenditures</b>	<b>1,187,971</b>	1,189,432	1,037,154
<b>Excess(Deficiency) revenue over expenditure</b>	<b>176,070</b>	(88,712)	339,655
Principal Payments	<b>783,998</b>	713,994	827,992
New debt issued	-	-	-
Increase (Decrease) in fund balances	<b><u>\$ (607,928)</u></b>	<b><u>\$ (802,706)</u></b>	<b><u>\$ (488,337)</u></b>



Planning and Public Health			Unallocated		
2006 Actual	2006 Budget	2005 Actual	2006 Actual	2006 Budget	2005 Actual
\$ 1,205,276	\$ 1,204,066	\$ 1,147,107	\$ 40,260,161	\$ 40,420,955	\$ 37,082,830
79,030	-	75,991	-	-	-
-	-	-	-	-	-
752,441	560,460	647,630	-	-	-
-	-	-	-	-	-
-	-	-	2,455,874	1,794,996	2,271,515
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,036,747</u>	<u>1,764,526</u>	<u>1,870,728</u>	<u>42,716,035</u>	<u>42,215,951</u>	<u>39,354,345</u>
1,350,489	1,789,381	1,277,700	-	-	-
1,317,395	1,532,476	1,127,419	-	-	-
-	-	-	-	-	-
<u>2,667,884</u>	<u>3,321,857</u>	<u>2,405,119</u>	-	-	-
-	-	-	169,283	-	-
246,284	654,124	152,779	-	-	-
-	-	-	-	-	-
<u>2,914,168</u>	<u>3,975,981</u>	<u>2,557,898</u>	<u>169,283</u>	-	-
(877,421)	(2,211,455)	(687,170)	42,546,752	42,215,951	39,354,345
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (877,421)</u>	<u>\$ (2,211,455)</u>	<u>\$ (687,170)</u>	<u>\$ 42,546,752</u>	<u>\$ 42,215,951</u>	<u>\$ 39,354,345</u>

	<b>Elimination Entries</b>		
	<b>2006 Actual</b>	2006 Budget	2005 Actual
<b>Revenue</b>			
Tax revenues (schedule 3)	\$ -	\$ -	\$ -
Senior government transfers (schedule 6)	-	-	-
Development revenue (schedule 5)	-	-	-
Other revenues (schedule 4)	-	-	-
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	<b>(1,806,517)</b>	(1,550,551)	(1,849,186)
Contributions for subdivision infrastructure	-	-	-
<b>Total Revenue</b>	<b>(1,806,517)</b>	(1,550,551)	(1,849,186)
<b>Expenditures</b>			
Operating (schedules 11,9,13,12,10,8)			
Goods and services	<b>(1,806,517)</b>	(1,550,551)	(1,849,186)
Labour costs	-	-	-
Debt Servicing	-	-	-
	<b>(1,806,517)</b>	(1,550,551)	(1,849,186)
Increase in investment allowance	-	-	-
Capital (statement 2)	-	-	-
Contributed subdivision infrastructure	-	-	-
<b>Total Expenditures</b>	<b>(1,806,517)</b>	(1,550,551)	(1,849,186)
<b>Excess(Deficiency) revenue over expenditure</b>	-	-	-
Principal Payments	-	-	-
New debt issued	-	-	-
Increase (Decrease) in fund balances	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Segment Report - Continued

<b>Consolidated Financial Statements</b>		
<b>2006</b>	<b>2006</b>	<b>2005</b>
<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
\$ 42,221,337	\$ 42,343,437	\$ 38,946,352
2,487,939	3,456,888	2,291,237
5,065,681	13,744,461	4,667,930
24,568,587	22,930,485	22,337,116
525,221	-	725,244
2,455,874	1,794,996	2,271,515
-	-	-
<u>10,848,250</u>	<u>10,848,250</u>	<u>26,284,692</u>
<b>88,172,889</b>	<b>95,118,517</b>	<b>97,524,086</b>
33,044,416	34,084,003	31,767,707
23,789,492	25,424,454	21,172,807
<u>2,774,539</u>	<u>2,669,183</u>	<u>2,985,949</u>
<b>59,608,447</b>	<b>62,177,640</b>	<b>55,926,463</b>
169,283	-	-
12,671,517	38,632,700	12,016,155
<u>10,848,250</u>	<u>10,848,250</u>	<u>26,284,692</u>
<b>83,297,497</b>	<b>111,658,590</b>	<b>94,227,310</b>
4,875,392	(16,540,073)	3,296,776
2,398,105	2,338,296	1,982,224
<u>357,675</u>	<u>-</u>	<u>-</u>
<u><b>\$ 2,834,962</b></u>	<u><b>\$ (18,878,369)</b></u>	<u><b>\$ 1,314,552</b></u>

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# Supplemental Information





## The Corporation of the District of Maple Ridge

### Statement of Changes in Operating Fund Balances For the Year Ended December 31, 2006

	Actual <u>2006</u>	Budget <u>2006</u>	Actual <u>2005</u>
<b>Revenue</b>			
Taxes (schedule 3)			
Real property, special assessments, grants in lieu	\$ 75,308,285	\$ 73,271,392	\$ 70,884,844
Less: Collections for other authorities	<u>33,086,948</u>	<u>30,927,955</u>	<u>31,938,492</u>
Total taxes for municipal purposes	42,221,337	42,343,437	38,946,352
User fees and other revenues (schedule 4)	24,568,587	22,930,485	22,337,116
Development fees (schedule 5)	301,152	261,971	702,979
Senior government transfers (schedule 6)	2,031,432	1,916,823	2,024,580
Interest and investment income	1,312,527	1,125,000	1,302,709
Asset disposal proceeds and other gains	<u>525,221</u>	-	<u>725,244</u>
	<u>70,960,256</u>	<u>68,577,716</u>	<u>66,038,980</u>
<b>Expenditures</b>			
Protective services (schedule 11)	17,639,903	18,571,120	15,842,484
Transportation services (schedule 9)	5,725,065	5,777,726	5,482,861
Recreation and cultural (schedule 13)	13,544,451	13,425,235	13,103,400
Water utilities (schedule 12)	5,547,060	5,902,399	4,890,912
Sewer utilities (schedule 12)	5,550,768	5,737,722	5,422,261
General government (schedule 10)	9,240,314	9,765,784	9,044,160
Public and environmental health (schedule 8)	2,360,886	2,997,654	2,140,385
Increase in investment allowance	<u>169,283</u>	-	-
	<u>59,777,730</u>	<u>62,177,640</u>	<u>55,926,463</u>
<b>Excess of Revenue Over Expenditures</b>	11,182,526	6,400,076	10,112,517
Transfers from (to) capital funds	(2,748,635)	(4,624,236)	(2,282,005)
Transfers to reserves (schedule 14)	(7,909,449)	(3,133,171)	(5,694,981)
Principal repaid	<u>(2,398,105)</u>	<u>(2,338,296)</u>	<u>(1,982,224)</u>
Increase (Decrease) in Operating Fund Balances	(1,873,663)	(3,695,627)	153,307
<b>Operating Fund Balances – Beginning of Year</b>	11,071,554	11,071,554	10,918,247
<b>Operating Fund Balances – End of Year</b>	<u>\$ 9,197,891</u>	<u>\$ 7,375,927</u>	<u>\$ 11,071,554</u>



## The Corporation of the District of Maple Ridge

### Statement of Changes in Capital Fund Balances For the Year Ended December 31, 2006

	<u>Actual</u> <u>2006</u>	<u>Budget</u> <u>2006</u>	<u>Actual</u> <u>2005</u>
<b>Capital Fund Balances - Beginning of Year</b>	<b>\$ (1,638,163)</b>	<b>\$ (1,638,163)</b>	<b>\$ (1,033,061)</b>
Add:			
Revenues Allocated to Capital Funds			
Subdivision infrastructure contributions	10,848,250	10,848,250	26,284,692
Development fees (schedule 5)	4,764,529	13,482,490	3,964,951
Senior government transfers (schedule 6)	456,507	1,540,065	266,657
	16,069,286	25,870,805	30,516,300
 Debt issued	 357,676	 -	 -
 Internal Transfers			
Transfer from Revenue Funds	2,748,635	4,624,236	2,282,005
Transfer from Reserve Funds			
Local improvement fund	-	-	310,226
Equipment replacement	582,017	1,430,122	1,193,640
Capital works	1,025,297	3,252,867	249,160
Fire Department capital acquisition	226,004	6,360,640	283,524
Sanitary Sewer	1,069,134	1,354,134	-
Land	282,819	-	-
Committed projects	2,271,119	5,513,987	2,577,862
Other	919,692	2,143,275	283,028
	6,376,082	20,055,025	4,897,440
 Less:			
Capital Expenditures			
Protective services	1,533,621	10,962,848	544,937
Transportation	3,681,657	10,674,168	4,540,443
Recreation and culture	4,327,840	8,420,487	2,316,218
Water utility	2,137,659	3,351,204	2,071,471
Sewer utility	431,217	2,536,846	836,516
General government	313,239	2,033,023	1,553,791
Planning, public health and other	246,284	654,124	152,779
Subdivision infrastructure	10,848,250	10,848,250	26,284,692
	23,519,767	49,480,950	38,300,847
 Increase (Decrease) in Capital Fund Balances	 2,031,912	 1,069,116	 (605,102)
 <b>Capital Fund Balances - End of Year</b>	 <b>\$ 393,749</b>	 <b>\$ (569,047)</b>	 <b>\$ (1,638,163)</b>



## The Corporation of the District of Maple Ridge

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### Statement of Changes in Reserve Balances For the Year Ended December 31, 2006

	<u>Actual</u> <u>2006</u>	<u>Budget</u> <u>2006</u>	<u>Actual</u> <u>2005</u>
<b>Reserve Balances - Beginning of the Year</b>	<b>\$ 39,385,306</b>	<b>\$ 39,385,306</b>	<b>\$ 37,618,959</b>
<b>Increase in Reserves (schedule 14)</b>			
Interest allocated to Reserves	1,143,346	669,996	968,806
Internal Transfers			
Transfer from Revenue Funds	7,909,449	3,133,171	5,694,981
Transfer to Capital Funds	<u>(6,376,082)</u>	<u>(20,055,025)</u>	<u>(4,897,440)</u>
	1,533,367	(16,921,854)	797,541
<b>Increase (Decrease) in Reserve Balances</b>	<u>2,676,713</u>	<u>(16,251,858)</u>	<u>1,766,347</u>
<b>Reserve Fund Balances - End of Year</b>	<u><b>\$ 42,062,019</b></u>	<u><b>\$ 23,133,448</b></u>	<u><b>\$ 39,385,306</b></u>



# The Corporation of the District of Maple Ridge

## Schedule of Property and Equipment As at December 31, 2006

	<u>2006</u>	<u>2005</u>
<b>General Capital Fund</b>		
<b>Public Works:</b>		
Roads and bridges	\$ 152,066,008	\$ 140,042,085
Drainage	55,141,679	52,029,557
Sidewalks	12,888,689	11,954,104
Equipment	6,320,331	6,425,808
Landscaping and other	5,410,607	1,680,411
Supplies inventory	1,019,973	68,217
Funded work in process	<u>109,322</u>	<u>6,535,877</u>
	232,956,609	218,736,059
<b>General Government:</b>		
Land	5,381,610	5,381,610
Buildings and equipment	31,081,170	34,565,600
Funded work in process	<u>202,028</u>	<u>172,634</u>
	36,664,808	40,119,844
<b>Protective:</b>		
Firehalls and equipment	9,759,174	9,749,300
Police buildings and equipment	3,635,215	3,539,993
Search and Rescue	163,080	163,080
Funded work in process	<u>1,898,141</u>	<u>511,825</u>
	15,455,610	13,964,198
<b>Parks and Recreation:</b>		
Parks and playgrounds	33,699,503	30,591,962
Recreation facilities and equipment	63,675,933	63,542,456
Funded work in process	<u>1,561,603</u>	<u>485,846</u>
	98,937,039	94,620,264
<b>Other</b>		
Public and environmental health	<u>2,688,431</u>	<u>2,485,295</u>
Total General Capital Fund	386,702,497	369,925,660
<b>Water Supply System Capital Fund</b>		
Supplies inventory	129,408	126,899
Land	122,261	122,261
Waterlines	55,143,736	51,974,550
Funded work in process	<u>1,000,903</u>	<u>331,623</u>
Total Water Supply System Capital Fund	56,396,308	52,555,333
<b>Sanitary Sewer Capital Fund</b>		
Supplies inventory	44,897	76,139
Land	12,049	12,049
Sewer lines	63,839,526	60,154,641
Funded work in process	<u>358,758</u>	<u>652,857</u>
Total Sanitary Sewer Capital Fund	64,255,230	60,895,686
<b>Work in Process</b>		
Unfunded work in process	-	1,393,112
<b>Total</b>	<u>\$ 507,354,035</u>	<u>\$ 484,769,791</u>



## The Corporation of the District of Maple Ridge

### Debenture Debt For the Year Ended December 31, 2006

#### General Capital Fund

<u>Date of Issue</u>	<u>Bylaw</u>	<u>Purpose</u>	<u>Maturity Dates</u>
		Recreation and cultural	
Nov 15, 1983	3152	Leisure Pool Complex	1984 – 2008
Apr 06, 2005	6246	Downtown Civic Properties (MFA 93)	2005 – 2027
		Subtotal	
		General Government	
Apr 06, 2005	6246	Downtown Office Complex (MFA 93)	2005 - 2027
Dec 08,2006	6246	Downtown Office Complex (MFA 99)	2006 - 2027
		Subtotal	
		Transportation	
May 13, 1992	4667	Downtown Parking	1992 – 2007
Dec 01, 1995	5291	Downtown Parking Issue 61	1995 – 2010
Jun 15, 1983	3086	Storm Sewer System D.C.C. (MFA 33)	1983 – 2008
		Subtotal	
		Sewer System	
Jan 15, 1982	3019	Sewer Area “A”	1982 – 2006
Jan 15, 1982	3020	Sewer Area “A”	1982 – 2006
May 13, 1992	4667	Sanitary Sewer 240th Street Albion (4468)	1992 – 2007
Jun 15, 1983	3085	Sewer System D.C.C. (MFA 33)	1983 – 2008
		Subtotal	
		Water System	
Jun 15, 1983	3084	Water System D.C.C. (MFA 33)	1983 – 2008
		Subtotal	



<u>Original Debt</u>	<u>Debtures Outstanding Before 2006 Retirement</u>	<u>Interest and Exchange 2006</u>	<u>Retirements 2006</u>	<u>Debture Debt December 31, 2006</u>	<u>Interest Rates</u>
\$ 350,000	\$ 67,627	\$ 12,688	\$ 67,627	\$ -	11.125 – 11.500
<u>28,190,830</u>	<u>28,190,830</u>	<u>1,553,837</u>	<u>941,803</u>	<u>27,249,027</u>	5.700
<u>28,540,830</u>	<u>28,258,457</u>	<u>1,566,525</u>	<u>1,009,430</u>	<u>27,249,027</u>	
3,909,170	3,909,170	215,468	130,598	<b>3,778,572</b>	5.700
<u>16,300,000</u>	<u>16,300,000</u>	<u>256,409</u>	<u>-</u>	<u>16,300,000</u>	4.990
<u>20,209,170</u>	<u>20,209,170</u>	<u>471,877</u>	<u>130,598</u>	<u>20,078,572</u>	
1,200,000	214,968	23,948	104,862	<b>110,106</b>	9.628
300,000	125,134	3,257	22,647	<b>102,487</b>	9.628
<u>339,600</u>	<u>106,027</u>	<u>11,184</u>	<u>31,308</u>	<u>74,719</u>	12.400
<u>1,839,600</u>	<u>446,129</u>	<u>38,389</u>	<u>158,817</u>	<u>287,312</u>	
750,000	102,405	15,662	102,405	-	14.750
1,531,916	156,028	15,993	156,028	-	10.000
112,375	20,131	2,243	9,820	<b>10,311</b>	9.628
<u>396,300</u>	<u>123,731</u>	<u>13,051</u>	<u>36,536</u>	<u>87,195</u>	12.375
<u>2,790,591</u>	<u>402,295</u>	<u>46,949</u>	<u>304,789</u>	<u>97,506</u>	
<u>113,600</u>	<u>35,468</u>	<u>3,741</u>	<u>10,473</u>	<u>24,995</u>	11.250
<u>113,600</u>	<u>35,468</u>	<u>3,741</u>	<u>10,473</u>	<u>24,995</u>	
\$ <u>53,493,791</u>	\$ <u>49,351,519</u>	\$ <u>2,127,481</u>	\$ <u>1,614,107</u>	\$ <u>47,737,412</u>	



## The Corporation of the District of Maple Ridge

### Tax Levies For the Year Ended December 31, 2006


	<b>2006</b> <u>Actual</u>	2006 <u>Budget</u>	2005 <u>Actual</u>
General purposes - gross taxes	\$ 38,734,148	\$ 38,970,785	\$ 35,593,396
Less: Municipally-owned property	<u>(127,331)</u>	<u>(106,501)</u>	<u>(104,450)</u>
General Purposes - Net Taxes	<b>38,606,817</b>	38,864,284	35,488,946
Special assessments and local improvements	<b>1,205,276</b>	1,204,066	1,147,107
Sewer levy	<b>707,420</b>	683,412	681,765
Water levy	<b>48,480</b>	35,004	34,650
Grants in lieu of taxes	<u><b>1,653,344</b></u>	<u>1,556,671</u>	<u>1,593,884</u>
<b>Total Taxes for Municipal Purposes</b>	<b>42,221,337</b>	42,343,437	38,946,352
Collections for other authorities:			
School Districts - Provincial Government	<b>26,139,631</b>	26,227,864	25,738,496
British Columbia Assessment Authority	<b>763,354</b>	807,757	784,232
Dyking Districts	<b>198,699</b>	142,230	204,610
Greater Vancouver Regional District Parks	<b>757,658</b>	774,353	752,111
Greater Vancouver Transportation Authority	<b>5,225,323</b>	2,973,581	4,456,957
Municipal Finance Authority	<u><b>2,283</b></u>	<u>2,170</u>	<u>2,086</u>
<b>Total Collections for Other Authorities</b>	<b>33,086,948</b>	30,927,955	31,938,492
<b>Real Property, Special Assessments, Grants In Lieu</b>	<u><u><b>\$ 75,308,285</b></u></u>	<u><u>\$ 73,271,392</u></u>	<u><u>\$ 70,884,844</u></u>



## The Corporation of the District of Maple Ridge

### User Fees and Other Charges For the Year Ended December 31, 2006

	2006 <u>Actual</u>	2006 <u>Budget</u>	2005 <u>Actual</u>
<b>Protective Services</b>			
Policing and Firefighting fees	\$ 1,087,440	\$ 989,142	\$ 1,014,559
Business licences	445,679	432,000	464,094
Building permits	1,917,493	1,508,004	1,386,703
Dog licences	122,490	152,724	136,376
Fines and parking revenue	240,150	126,696	190,826
<b>Total</b>	<b>3,813,252</b>	<b>3,208,566</b>	<b>3,192,558</b>
<b>Transportation</b>			
General information and service fees	153,638	150,060	140,527
Gravel sales	12,348	316,500	14,426
Subdivision inspection fees and other	470,341	319,200	452,761
<b>Total</b>	<b>636,327</b>	<b>785,760</b>	<b>607,714</b>
<b>Recreation (schedule 13)</b>	<b>3,905,775</b>	<b>3,855,454</b>	<b>3,813,004</b>
<b>Sewer Utility Fees</b>	<b>4,723,746</b>	<b>4,774,368</b>	<b>4,365,308</b>
<b>Water Utility Fees</b>	<b>7,421,064</b>	<b>7,238,814</b>	<b>6,646,349</b>
<b>General Government</b>			
General information and service fees	481,934	261,704	353,603
Recovery of interest costs -local improvements	72,283	25,908	88,035
Property rentals	439,071	508,235	458,830
Penalties and interest on taxes	579,361	610,496	519,330
Other revenue	379,292	-	267,946
<b>Total</b>	<b>1,951,941</b>	<b>1,406,343</b>	<b>1,687,744</b>
<b>Commercial Property Rentals</b>	<b>1,364,041</b>	<b>1,100,720</b>	<b>1,376,809</b>
<b>Planning Public Health &amp; Other</b>			
Planning	410,080	257,580	347,579
Recycling	131,097	80,004	95,084
Cemetery	211,264	222,876	204,967
<b>Total</b>	<b>752,441</b>	<b>560,460</b>	<b>647,630</b>
	<b>\$ 24,568,587</b>	<b>\$ 22,930,485</b>	<b>\$ 22,337,116</b>



## The Corporation of the District of Maple Ridge

### Schedule of Development Revenue For the Year Ended December 31, 2006

	<u>2006</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2005</u> <u>Actual</u>
<b>Development Revenue Received Through:</b>			
<b>Protective Services</b>			
Operating	\$ -	\$ -	\$ -
Capital Funds	<u>-</u>	<u>24,598</u>	<u>18,445</u>
	-	24,598	18,445
<b>Transportation</b>			
Operating	82,785	82,787	204,738
Capital Funds	<u>1,036,059</u>	<u>5,194,541</u>	<u>997,599</u>
	1,118,844	5,277,328	1,202,337
<b>Recreation</b>			
Operating	39,186	-	-
Capital Funds	<u>3,267,479</u>	<u>6,658,788</u>	<u>1,677,064</u>
	3,306,665	6,658,788	1,677,064
<b>Sewer Utility</b>			
Operating	32,304	32,304	351,364
Capital Funds	<u>41,084</u>	<u>555,017</u>	<u>55,340</u>
	73,388	587,321	406,704
<b>Water Utility</b>			
Operating	146,877	146,880	146,877
Capital Funds	<u>419,907</u>	<u>1,049,546</u>	<u>222,249</u>
	566,784	1,196,426	369,126
<b>General Government</b>			
Operating	-	-	-
Capital Funds	<u>-</u>	<u>-</u>	<u>994,254</u>
	-	-	994,254
<b>Planning Public Health &amp; Other</b>			
Operating	-	-	-
Capital Funds	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-
<b>Total Development Revenue</b>	<b><u>\$ 5,065,681</u></b>	<b><u>\$ 13,744,461</u></b>	<b><u>\$ 4,667,930</u></b>
<b>Summary</b>			
Operating contributions	\$ 301,152	\$ 261,971	\$ 702,979
Capital Contributions	<u>\$ 4,764,529</u>	<u>\$ 13,482,490</u>	<u>\$ 3,964,951</u>
<b>Total Development Revenue</b>	<b><u>\$ 5,065,681</u></b>	<b><u>\$ 13,744,461</u></b>	<b><u>\$ 4,667,930</u></b>



## The Corporation of the District of Maple Ridge

### Senior Government Transfers For the Year Ended December 31, 2006

	<u>2006</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2005</u> <u>Actual</u>
<b>Protective Services</b>			
Operating	\$ 889,766	\$ 805,521	\$ 784,381
Capital	-	-	-
	<u>889,766</u>	<u>805,521</u>	<u>784,381</u>
<b>Transportation</b>			
Operating	535,561	660,456	677,946
Capital	447,671	1,240,065	266,657
	<u>983,232</u>	<u>1,900,521</u>	<u>944,603</u>
<b>Recreation</b>			
Operating	209,833	127,086	148,477
Capital	-	300,000	-
	<u>209,833</u>	<u>427,086</u>	<u>148,477</u>
<b>Sewer Utility</b>			
Operating	302,582	302,604	326,898
Capital	8,836	-	-
	<u>311,418</u>	<u>302,604</u>	<u>326,898</u>
<b>Water Utility</b>			
Operating	1,152	1,152	5,477
Capital	-	-	-
	<u>1,152</u>	<u>1,152</u>	<u>5,477</u>
<b>General Government-operating</b>	<u>13,508</u>	<u>20,004</u>	<u>5,410</u>
	13,508	20,004	5,410
<b>Planning public health and other-operating</b>	<u>79,030</u>	<u>-</u>	<u>75,991</u>
	79,030	-	75,991
<b>Total Senior Government transfers</b>	<u>\$ 2,487,939</u>	<u>\$ 3,456,888</u>	<u>\$ 2,291,237</u>
<b>SUMMARY</b>			
Operating transfers	2,031,432	1,916,823	2,024,580
Capital transfers	456,507	1,540,065	266,657
<b>Total Transfers</b>	<u>\$ 2,487,939</u>	<u>\$ 3,456,888</u>	<u>\$ 2,291,237</u>



## The Corporation of the District of Maple Ridge

### Continuity Schedule of Restricted Revenues For the Year Ended December 31, 2006

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Beginning balance	\$ 21,796,131	\$ 18,966,755	\$ 1,647,870	\$ 1,522,399
Interest & Collections	13,078,135	5,839,828	212,373	125,471
Expenditures - operating	(261,967)	(257,528)	-	-
Expenditures - capital	<u>(3,565,188)</u>	<u>(2,752,924)</u>	<u>(142,743)</u>	<u>-</u>
Ending balance	<u>\$ 31,047,111</u>	<u>\$ 21,796,131</u>	<u>\$ 1,717,500</u>	<u>\$ 1,647,870</u>



Downtown Parking Charges		Developer Specified Projects		Total Restricted Revenues	
<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
\$ 125,318	\$ 121,388	\$ 3,683,077	\$ 3,401,176	\$ 27,252,397	\$ 24,011,719
4,503	3,930	221,490	331,310	13,516,501	6,300,539
-	-	(53,186)	(24,925)	(315,153)	(282,453)
-	-	(46,072)	(24,484)	(3,754,003)	(2,777,408)
<u>\$ 129,821</u>	<u>\$ 125,318</u>	<u>\$ 3,805,309</u>	<u>\$ 3,683,077</u>	<u>\$ 36,699,742</u>	<u>\$ 27,252,397</u>



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## The Corporation of the District of Maple Ridge

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### Schedule of Planning, Public Health and Other For the Year Ended December 31, 2006

	<u>2006</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2005</u> <u>Actual</u>
Planning - salaries	\$ 1,097,982	\$ 1,291,783	\$ 969,010
Planning - consulting and legal	61,352	153,892	61,112
Planning - studies	60,512	283,848	14,542
Planning - other	45,195	99,431	69,477
Public health and welfare - cemetery	148,605	177,606	151,171
Public health and welfare - social planning	83,012	126,335	49,312
Public health and welfare - recycling	<u>1,171,226</u>	<u>1,188,962</u>	<u>1,090,495</u>
	<b>2,667,884</b>	3,321,857	2,405,119
Internal Equipment charges	<u>(306,998)</u>	<u>(324,203)</u>	<u>(264,734)</u>
<b>Total Planning, Public Health and Other</b>	<b><u>\$ 2,360,886</u></b>	<b><u>\$ 2,997,654</u></b>	<b><u>\$ 2,140,385</u></b>

# The Corporation of the District of Maple Ridge



## Transportation Services For the Year Ended December 31, 2006

	2006 <u>Actual</u>	2006 <u>Budget</u>	2005 <u>Actual</u>
<b>Common Services</b>			
Supervision	\$ 105,379	\$ 84,744	\$ 86,625
Stores and clerical	469,266	447,905	420,646
Consulting fees	168,499	80,700	244,718
Trucks and heavy equipment maintenance	523,376	450,942	492,936
Gas and oil	312,478	296,232	280,743
Insurance	118,273	92,831	106,955
Small tools and equipment	49,311	45,816	45,978
Municipal yards maintenance	179,931	169,986	182,320
<b>Total Common Services</b>	<b>1,926,513</b>	<b>1,669,156</b>	<b>1,860,921</b>
<b>Engineering</b>			
Salary recoveries	(612,088)	(857,370)	(577,874)
Administrative	1,141,433	1,278,977	1,014,402
Technical support	702,102	806,392	531,492
Supplies	83,980	41,856	112,880
Vehicle costs	66,214	72,048	66,219
<b>Total Engineering</b>	<b>1,381,641</b>	<b>1,341,903</b>	<b>1,147,119</b>
<b>Roads and Streets Maintenance</b>			
Streets, lanes and sidewalks	1,176,499	1,448,064	1,269,729
Drains, ditches and culverts	292,850	370,092	339,316
Storm sewers	221,879	251,310	274,072
Snow removal and sanding	222,862	165,558	210,259
<b>Total Roads and Streets Maintenance</b>	<b>1,914,090</b>	<b>2,235,024</b>	<b>2,093,376</b>
<b>Parking</b>	<b>33,818</b>	<b>32,796</b>	<b>31,409</b>
<b>Bridges</b>	<b>19,542</b>	<b>21,222</b>	<b>14,460</b>
<b>Street Lighting</b>	<b>374,270</b>	<b>422,538</b>	<b>363,427</b>
<b>Traffic Control Facilities</b>	<b>651,386</b>	<b>581,785</b>	<b>612,643</b>
<b>Subdivision Inspection</b>	<b>8,553</b>	<b>12,000</b>	<b>10,563</b>
<b>Interest Expenditures</b>	<b>40,651</b>	<b>54,368</b>	<b>50,603</b>
	<b>1,128,220</b>	<b>1,124,709</b>	<b>1,083,105</b>
<b>Sub-Total Transportation Services</b>	<b>6,350,464</b>	<b>6,370,792</b>	<b>6,184,521</b>
<b>Internal Equipment Charges</b>	<b>(625,399)</b>	<b>(593,066)</b>	<b>(701,660)</b>
<b>Total Transportation Services</b>	<b>\$ 5,725,065</b>	<b>\$ 5,777,726</b>	<b>\$ 5,482,861</b>



## The Corporation of the District of Maple Ridge

### General Government Expenses For the Year Ended December 31, 2006


	<u>2006</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2005</u> <u>Actual</u>
Administration, Personnel and Clerks Departments	\$ 2,456,738	\$ 2,665,845	\$ 2,064,567
Communications and Public Relations	386,287	322,953	291,201
Finance Department	901,681	1,030,503	811,416
Purchasing Department	206,599	234,252	229,930
Information Services Department	779,343	781,298	733,032
Computer operations and telephone	558,025	728,904	672,730
Legislative	367,725	386,582	344,351
Grants and donations	55,884	79,405	35,074
Legal and audit fees	146,893	193,594	128,663
Advertising, printing and stationery	22,357	9,348	34,077
General government buildings maintenance and landscaping	477,600	593,021	512,066
Office supplies	56,024	64,516	53,699
Insurance	610,192	468,277	1,158,916
Miscellaneous and property rentals	326,263	339,965	257,022
Election	944	-	73,121
Economic Development	326,557	468,034	238,122
Interest Expense - General	393,867	215,320	379,732
<b>Sub total - General Government</b>	<b>8,072,979</b>	<b>8,581,817</b>	<b>8,017,719</b>
Internal equipment charges	(20,636)	(5,465)	(10,713)
<b>Commercial Operations</b>			
Interest Expense - Commercial rental buildings	722,806	760,208	586,074
Commercial rental buildings - costs	465,165	429,224	451,080
<b>Sub total - Commercial Operations</b>	<b>1,187,971</b>	<b>1,189,432</b>	<b>1,037,154</b>
<b>Total General Government Expenses</b>	<b>\$ 9,240,314</b>	<b>\$ 9,765,784</b>	<b>\$ 9,044,160</b>



## The Corporation of the District of Maple Ridge

### Schedule of Protective Services For the Year Ended December 31, 2006

	<u>2006</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2005</u> <u>Actual</u>
Police protection	\$ 11,716,797	\$ 12,666,937	\$ 11,227,855
Fire protection	3,934,228	3,847,028	2,796,183
Emergency measures	83,957	117,069	44,211
Building inspection	1,230,364	1,163,042	1,097,018
Animal control	277,261	318,084	279,548
By-law enforcement	<u>536,860</u>	<u>579,690</u>	<u>530,820</u>
	<u>17,779,467</u>	<u>18,691,850</u>	<u>15,975,635</u>
Internal equipment charges	<u>(139,564)</u>	<u>(120,730)</u>	<u>(133,151)</u>
Total Protective Services	<u>\$ 17,639,903</u>	<u>\$ 18,571,120</u>	<u>\$ 15,842,484</u>



## The Corporation of the District of Maple Ridge

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### Schedule of Sewer and Water Utilities For the Year Ended December 31, 2006

	<u>2006</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2005</u> <u>Actual</u>
<b>Water Utility</b>			
Administration	\$ 737,295	\$ 931,194	\$ 672,059
Water distribution	1,455,780	1,422,225	1,410,828
Water purchases	3,639,653	3,684,732	3,041,776
Interest expenditure	<u>3,741</u>	<u>23,171</u>	<u>56,133</u>
	5,836,469	6,061,322	5,180,796
Internal equipment charges	<u>(289,409)</u>	<u>(158,923)</u>	<u>(289,884)</u>
<b>Total Water Utility</b>	<u>\$ 5,547,060</u>	<u>\$ 5,902,399</u>	<u>\$ 4,890,912</u>
<b>Sewer Utility</b>			
Administration	593,231	692,536	533,896
Sewage Collection	592,643	659,215	607,880
Sewage Treatment	4,442,919	4,442,627	4,198,970
Interest expenditure	<u>46,948</u>	<u>48,688</u>	<u>197,647</u>
	5,675,741	5,843,066	5,538,393
Internal equipment charges	<u>(124,973)</u>	<u>(105,344)</u>	<u>(116,132)</u>
<b>Total Sewer Utility</b>	<u>\$ 5,550,768</u>	<u>\$ 5,737,722</u>	<u>\$ 5,422,261</u>



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The Corporation of the District of Maple Ridge

Schedule of Recreation & Cultural Revenue and Expenditures  
For the Year Ended December 31, 2006

	<b>2006 Actual Revenue</b>	2006 Budget Revenue	<b>2006 Actual Expenditures</b>	2006 Budget Expenditures
Leisure centre	\$ 1,270,294	\$ 1,302,801	\$ 1,995,765	\$ 1,968,092
Ice sheet facilities	321,087	338,224	707,503	724,512
Programs	1,719,815	1,564,013	3,471,959	3,278,941
Arts and cultural	211,778	207,351	2,883,583	2,841,622
Parks, playgrounds, and other	538,499	516,277	1,909,203	1,953,706
Seniors' recreation centre	54,135	53,874	185,683	203,496
General and administrative expenses	-	-	1,123,767	1,130,258
Interest expenditure	-	-	1,566,526	1,567,428
	<b>4,115,608</b>	3,982,540	<b>13,843,989</b>	13,668,055
Internal Equipment Charges	-	-	<b>(299,538)</b>	<b>(242,820)</b>
<b>Total</b>	<b>\$ 4,115,608</b>	<b>\$ 3,982,540</b>	<b>\$ 13,544,451</b>	<b>\$ 13,425,235</b>

	<u>Actual 2006</u>	<u>Budget 2006</u>
<b>Revenue Summary</b>		
Recreation Fees	\$ 3,905,775	\$ 3,855,454
Government Transfers	209,833	127,086
	<u>\$ 4,115,608</u>	<u>\$ 3,982,540</u>

2006 Actual Operating <u>Deficit</u>	2006 Budget Operating <u>Deficit</u>	2005 Actual Operating <u>Deficit</u>
\$ (725,471)	\$ (665,291)	\$ (725,384)
(386,416)	(386,288)	(370,903)
(1,752,144)	(1,714,928)	(1,611,740)
(2,671,805)	(2,634,271)	(2,484,699)
(1,370,704)	(1,437,429)	(1,368,400)
(131,548)	(149,622)	(184,856)
(1,123,767)	(1,130,258)	(1,013,089)
<u>(1,566,526)</u>	<u>(1,567,428)</u>	<u>(1,715,760)</u>
(9,728,381)	(9,685,515)	(9,474,831)
<u>299,538</u>	<u>242,820</u>	<u>332,912</u>
<u>\$ (9,428,843)</u>	<u>\$ (9,442,695)</u>	<u>\$ (9,141,919)</u>



## The Corporation of the District of Maple Ridge

### Continuity Schedule of Reserves For the Year Ended December 31, 2006

	<u>Balance</u> <u>Dec.31, 2005</u>	<u>Interest</u> <u>Allocated</u>
<b>Reserve Funds:</b>		
Local improvement	\$ 1,630,531	\$ 36,703
Equipment replacement	5,918,359	226,044
Capital works	10,393,493	379,637
Fire department capital acquisitions	6,050,724	229,217
Sanitary sewer	2,376,005	65,871
Land	463,331	10,632
<b>Total Reserve Funds</b>	<u>26,832,443</u>	<u>948,104</u>
<b>General Revenue Fund Reserve Accounts:</b>		
Specific projects - Capital	3,615,454	-
Specific projects - Operating	1,304,871	-
Self insurance	11,015	13,998
Police services	1,504,580	60,416
Core development	835,713	22,670
Recycling	1,301,754	50,237
Community development	1,053	39
Building inspections	441,590	15,871
Gravel extraction	475,263	16,940
Neighbourhood improvements	52,634	1,891
Recreation facility maintenance	-	2,999
Snow removal	200,000	-
Youth Centre & Arts Centre	11,010	-
Cemetery maintenance	117,821	-
Service severance	63,630	-
Critical Infrastructure Reserve	-	10,182
<b>Total General Revenue Fund Reserve Accounts</b>	<u>9,936,388</u>	<u>195,243</u>
<b>Other Reserve Accounts:</b>		
Sewer revenue fund-self insurance	76,684	-
Sewer revenue fund-specific projects	1,162,518	-
Water revenue fund-self insurance	73,528	-
Water revenue fund-specific projects	1,303,745	-
<b>Total Other Reserve Accounts</b>	<u>2,616,475</u>	<u>-</u>
<b>Total Reserves</b>	<u>\$ 39,385,306</u>	<u>\$ 1,143,347</u>

<u>Transfers</u> <u>Revenue Funds</u>	<u>Transfers</u> <u>Capital Funds</u>	<u>Balance</u> <u>Dec.31, 2006</u>
\$ 104,173	\$ -	\$ 1,771,407
1,533,151	(582,017)	7,095,537
852,493	(1,025,297)	10,600,326
721,872	(226,004)	6,775,809
-	(1,069,134)	1,372,742
65,624	(282,819)	256,768
<u>3,277,313</u>	<u>(3,185,271)</u>	<u>27,872,589</u>
1,164,174	(1,434,837)	3,344,791
302,570	-	1,607,441
762,716	-	787,729
1,074,939	(660,571)	1,979,364
(237,445)	-	620,938
241,965	(165,258)	1,428,698
-	-	1,092
-	-	457,461
(9,684)	-	482,519
-	-	54,525
84,188	-	87,187
-	-	200,000
-	(2,475)	8,535
21,526	-	139,347
(63,630)	-	-
600,000	(91,388)	518,794
<u>3,941,319</u>	<u>(2,354,529)</u>	<u>11,718,421</u>
6,500	-	83,184
447,104	(236,809)	1,372,813
6,500	-	80,028
<u>230,712</u>	<u>(599,473)</u>	<u>934,984</u>
<u>690,816</u>	<u>(836,282)</u>	<u>2,471,009</u>
<u>\$ 7,909,448</u>	<u>\$ (6,376,082)</u>	<u>\$ 42,062,019</u>



# General Comparative Statistics

	2006	2005	2004	2003	2002	1996
<b>Municipal Government:</b>						
<b>Mayor and 6 Council Members</b>						
<b>Incorporated September 12, 1874</b>						
Population <sup>1</sup>	75,783	73,280	70,411	69,258	(cen) 68,527	(cen) 56,916
Registered Voters <sup>2</sup>	46,748	(act) 46,748	34,809	34,177	(act) 34,177	31,485
Area (Ha) <sup>1</sup>	26,710	26,710	26,710	26,710	26,710	26,709
No. of Properties (Folios) <sup>3</sup>	24,938	24,318	24,199	23,788	23,185	20,366
<b>Designated Land Use (in Ha) *</b>						
Residential	5,657	5,711	5,149	5,019	5,159	5,210
Agricultural <sup>a</sup>	3,594	3,711	3,711	3,551	3,711	3,557
Employment <sup>b</sup>	802	508	507	541	584	857
Schools/Park/Conservation	2,031	1,921	2,186	2,254	2,056	1,743
Institutional/Civic <sup>c</sup>	230	236	236	215	249	260
Forest	82	—	—	—	—	—
Transportation/Utilities <sup>d</sup>	—	272	272	214	274	215
Crown Land <sup>e</sup>	—	14,108	14,108	14,108	14,108	14,716
<b>Roads (in Km) <sup>4</sup></b>						
Paved	450	443	436	433	428	350
Unpaved	7	7	7	7	7	9
<b>Sewer Lines (in Km) <sup>4</sup></b>						
Sanitary	255	248	238	235	232	210
Storm	271	259	253	247	213	144
<b>Water Lines (in Km) <sup>4</sup></b>						
	360	353	345	339	336	305
<b>Parks Area (in Ha) <sup>5</sup></b>						
<i>(Number of Parks in Brackets)</i>						
Municipal	(49) 213	(49) 213	(47) 211	(45) 205	(45) 205	(43) 199
Regional	( 2) 414	( 2) 414	( 2) 414	( 2) 414	( 2) 414	( 1) 405
Provincial	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,554
<i>(11,700 ha are within Municipal boundary)</i>						
<b>Number of Schools <sup>10</sup></b>						
Elementary Schools	18	18	18	20	20	21
Secondary Schools	5	5	5	4	4	4
Alternate/Special Education Schools	2	2	2	1	1	1
Private Schools	3	3	3	4	4	4
Preschools	22	20	22	20	23	17
Day Care Centres	105	88	92	75	84	63
Continuing Education Facilities	1	1	1	3	4	3
<b>Municipal Full-Time Employees <sup>6</sup></b>						
	269	260	250	233	234	261
<b>Total Part Time Hours</b>	133,083	153,481	159,655	134,773	145,105	n/a
<i>* Total includes full-time equivalent employees</i>						

## With Revision of the OCP

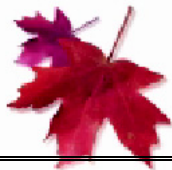
<sup>a</sup> Parks that were designated Agricultural have a new designation (Parks within the ALR) and are tracked under Schools/Park/Conservation

<sup>b</sup> Land use category has changed

<sup>c</sup> Land use category has changed

<sup>d</sup> Designation no longer exists. Most land captured under Forest

<sup>e</sup> Crown land is not a land use



# General Comparative Statistics

	2006	2005	2004	2003	2002	1996
<b>Building Permits <sup>7</sup></b>						
Total Issued	1,034	899	900	1,025	1,072	904
Value	\$255,589,000	\$108,453,000	\$103,658,000	\$113,296,000	\$126,612,466	\$76,134,409
<b>Business Licences Issued <sup>7</sup></b>	4,004	3,855	3,688	3,372	3,218	2,585
<b>Dog Licences Issued <sup>3</sup></b>	8,244	8,104	7,912	7,755	6,970	6,443
<b>Police <sup>8</sup></b>						
Police Officers	81	79	76	72	68	66
Auxiliary Police Officers	39	39	29	28	26	18
<b>Fire Personnel: <sup>9</sup></b>						
2 Fire Chiefs/Directors						
4 Asst. Fire Chiefs						
4 Fire Captains						
12 Firefighters						
Paid-on-call:						
- Hall #1	52	53	49	44	41	46
- Hall #2	24	20	21	17	21	29
- Hall #3	24	28	23	24	23	29
<b>Summary of Fund Balances <sup>3</sup></b>						
Funded Reserves	\$42,062,019	\$39,385,306	\$37,618,959	\$29,875,107	\$26,020,603	\$24,467,344
Capital Fund	393,749	(1,638,163)	(1,033,061)	(2,792,681)	(2,400,656)	(3,621,204)
Operating Surplus**	9,197,891	11,071,554	10,918,247	17,078,396	17,600,579	8,620,366
<b>Total Surplus and Reserves</b>	<b>\$51,653,659</b>	<b>\$48,818,697</b>	<b>\$47,504,145</b>	<b>\$44,160,822</b>	<b>\$41,220,526</b>	<b>\$29,466,506</b>
<b>Long Term Debt <sup>3</sup></b>						
Parks & Recreation	\$27,249,027	\$28,724,376	\$28,957,148	\$27,573,430	\$28,100,629	\$ 1,501,886
Public Works	287,312	446,129	595,927	804,931	964,768	3,319,897
General Government	20,078,572	20,169,576	20,997,568	3,519,280	3,585,316	—
<b>Total General Fund</b>	<b>\$47,614,911</b>	<b>\$49,340,081</b>	<b>\$50,550,643</b>	<b>\$31,897,631</b>	<b>\$32,650,713</b>	<b>\$ 4,821,783</b>
Waterworks Utility	\$ 24,995	\$ 35,468	\$ 223,781	\$ 714,440	\$ 1,198,564	\$ 4,480,755
Sanitary Sewer Utility	97,506	402,295	985,644	1,633,054	2,309,361	7,494,478
<b>Total Gross Debt</b>	<b>\$47,737,412</b>	<b>\$49,777,844</b>	<b>\$51,760,068</b>	<b>\$34,245,135</b>	<b>\$36,158,638</b>	<b>\$16,797,016</b>
<b>Debt Per Capita <sup>3</sup></b>	<b>\$ 630</b>	<b>\$ 679</b>	<b>\$ 735</b>	<b>\$ 494</b>	<b>\$ 528</b>	<b>\$ 293</b>
<b>Debt Payment as a Percentage of Non-Capital Expenditures-Gross <sup>3</sup></b>	7.8%	9.0%	8.1%	9.8%	9.9%	12.6%
<b>Remaining Debt Servicing Capacity <sup>3</sup></b>	\$10,976,567	\$ 8,646,383	\$ 8,995,905	n/a	n/a	n/a

<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 Human Resources Department

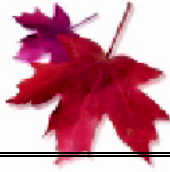
<sup>7</sup> Maple Ridge Licences, Permits and Bylaws Department

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

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

<sup>10</sup> School Board





## 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	\$847,402
2. International Forest Products Ltd.	Lumber Mills	760,179
3. Bucci Investment Corporation Inc	Valley Fair Mall	718,527
4. Sun Life Assurance Company of Canada	Westgate Shopping Centre	602,547
5. Amarsham Holdings Ltd.	Haney Place Mall	437,716
6. M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	354,908
7. B.C. Gas Utility Ltd.	Gas Lines	345,325
8. E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	283,560
9. Canadian Pacific Railway Co.	Railway Tracks	263,827
10. 22475 Dewdney Trunk Road Inc.	Maple Ridge Square	246,727
11. Telus Communications (BC) Inc	Poles, Lines/Thornhill Tower	241,761
12. Ridge Meadows U-Lok	Storage/Warehousing	217,025
13. B.C. Telephone Co.	Poles, Lines, Towers	208,122
14. Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	206,162
15. Canadian Tire Real Estate Limited	Retail Store	201,950
16. Individual	Car Dealership	199,469
17. MRTC Tower Properties	Town Centre Office Tower	151,831
18. Morningstar Foundation	Vacant land commercial	150,388
19. Individual	Car Dealership	146,175
20. Individual	Shopping Centre	136,560
21. Royal Canadian Legion	Apartments	123,945
22. RPM Holdings Ltd.	Shopping Centre	123,628



# Permissive Tax Exemptions

Through the adoption of an annual bylaw, the Municipal Council provides a permissive exemption from municipal taxation to certain groups and organizations, which are evaluated and chosen at the discretion of Council. The legal capacity to provide these permissive tax exemptions is through powers granted to the Council in the Community Charter.

The Community Charter legislation took effect on January 1, 2004 and as a requirement of this legislation the Municipality must include in its Annual Report, a listing of each permissive tax exemption granted under the annual bylaw and the amount of taxes that would have been imposed on the property if it were not exempt for that year. Another provision of the Community Charter requires the Municipality to advertise the proposed permissive tax exemption by-law prior to its adoption. These changes incorporated into the Community Charter provide improved transparency into the Municipality's dealings and allow for the public to provide input.

The purpose of granting permissive tax exemptions is to support organizations providing services considered to be an extension of municipal services and programs that are deemed to contribute to the well being of the community. In order for an organization to be considered for a permissive tax exemption they must submit an application requesting an exemption, with the exception of churches and schools. They must operate on a not-for-profit basis, they must be in good standing with the Registrar of Companies, and they must be apolitical and non-restrictive in their membership, executive and event participation.

Permissive Tax Exemptions for churches and schools are handled differently. Churches and schools are granted a statutory exemption under the Community Charter, which provides for a general exemption from taxation over which the Municipal Council does not have any legislative powers or authority. The exemptions granted under this legislation provide tax exemption for the main building and the land on which the building stands, leaving the remainder of the property as taxable. The Municipality's permissive tax exemption policies grant an automatic permissive tax exemption for additional land and buildings not covered by the statutory exemption to a maximum of 2.023 hectares.

All permissive tax exemptions can be provided for the land or improvements of the property, or any combination thereof, in whole or in part. Partial exemptions are usually granted if only a portion of the property is used in conjunction with the criteria listed above.

To coincide with the statutory powers granted through the legislation of the Community Charter, the Municipal Council has adopted guidelines pertaining to permissive tax exemptions as a whole and a set of more specific policies regarding what types of organizations will and will not be considered for permissive tax exemptions.

The guidelines are in place to:

- Prevent the downloading/offloading of services that are the responsibility of senior governments.
- Ensure that local residents are not subsidizing residents from other municipalities.
- Confirm that where a permissive tax exemption is granted that all residents of Maple Ridge have access to the service provided.
- Guarantee that property tax exemption does not provide for an unfair competitive advantage.
- Ascertain that the services fall under the responsibility of local government.

The Permissive Tax Exemptions granted for the 2006 taxation year are exempted under **Bylaw #6346 - 2005**, adopted on **October 25, 2005**.

## 2006 Permissive Tax Exemptions - Taxes Forgone

<u>Property</u>	<u>Address</u>	<u>Taxes Foregone</u>
11996 Holdings Inc.	11996 Edge Street	\$11,692.01
Albion Community Club	10017 - 240th Street	2,211.25
Cam Neely Arena ( <b>90% exemption</b> )	23448 - 105th Avenue	51,289.72
Elderly Citizens Recreation Association	12148 - 224th Street	28,008.14
Girl Guides of Canada	26521 Ferguson Avenue	5,053.42
Golden Ears Winter Club ( <b>95% exemption</b> )	23588 - 105th Avenue	45,275.43
Haney Brick Yard Office & Haney Brick Yard House	22520 - 116th Avenue	6,321.59
Haney House	11612 - 224th Street	1,459.15
Maple Ridge Golf Course Limited	20818 Golf Lane	32,170.99
Maple Ridge Search and Rescue Society	23598 - 105th Avenue	3,877.82
Masonic Lodge	22272 - 116th Avenue	3,298.35



## Permissive Tax Exemptions

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Old Japanese School House	11739 - 223rd Street	3,043.73
Ridge Meadows Recycling Society	10092 – 236 <sup>th</sup> Street	9,497.01
Ruskin Community Hall	28395 – 96 <sup>th</sup> Avenue	2,881.68
Scout Properties (B.C./Yukon) Ltd.	27660 Dewdney Trunk Road	12,343.24
Society for the Prevention of Cruelty to Animals	10235 Industrial Avenue	1,735.51
St. Andrews United Church	22279 – 116 <sup>th</sup> Avenue	1,712.10

### Churches

B.C. Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	13,959.47
Burnett Fellowship Baptist Church	20639 – 123 <sup>rd</sup> Avenue	2,711.68
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	4,069.32
Christian Reformed Church of Maple Ridge B.C.	20245 Dewdney Trunk Road	4,739.75
Church of the Nazarene	21467 Dewdney Trunk Road	3,987.31
First Church Christ Scientist	11916 – 222 <sup>nd</sup> Street	608.18
Generations Christian Fellowship	11601 Laity Street	6,680.43
High Way Church	21746 Lougheed Highway	3,714.94
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	4,307.56
M.R. Baptist Church	22155 Lougheed Highway	19,220.01
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	3,093.59
Pentecostal Assemblies of Canada	11756 - 232 <sup>nd</sup> Street	8,883.30
President of the Lethbridge Stake (Mormon Church)	11750 – 207 <sup>th</sup> Street	3,554.52
Pt. Hammond United Church	11391 Dartford Street	1,107.42
Roman Catholic Archbishop of Vancouver	22561 – 121 <sup>st</sup> Street	830.86
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	7,051.57
Ruskin Gospel Church	28304 – 96 <sup>th</sup> Avenue	2,268.71
St. John the Divine Anglican Church	21299 River Road	3,914.88
St. Paul's Evangelical Lutheran Church of Haney B.C.	12145 Laity Street	3,249.23
Timberline Ranch	22351 – 144 <sup>th</sup> Avenue, #101	135.28
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	4,465.59
Trustees of the Congregation of the Haney Presbyterian Church	11858 – 216 <sup>th</sup> Street	4,133.97
Trustees of the Congregation of Whonnock United Church	272 <sup>nd</sup> Street	577.06
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	2,838.58
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	1,658.14
United Church of Canada	27079 River Road	817.69
Whonnock United Church	27091 River Road	1,640.18
Wildwood Fellowship Church	10810 – 272 <sup>nd</sup> Street	1,861.66

### Schools

Haney - Pitt Meadows Christian School Association	12140 – 203 <sup>rd</sup> Street	5,487.49
Meadowridge School Society	12224 - 240 <sup>th</sup> Street	11,355.44
Roman Catholic Archbishop of Vancouver	22561 – 121 <sup>st</sup> Avenue	2,868.13

**2006 Property Taxes Forgone through Permissive Tax Exemptions**

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**\$357,663.06**



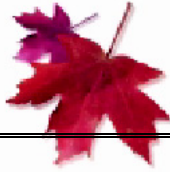
# Assessment/Taxation Comparative Statistics

	2006	2005	2004	2003	2002	1996
<b>Assessment for General Taxation <sup>(1)</sup></b>						
Land	\$5,199,820,987	\$4,833,879,324	\$3,816,782,967	\$3,157,399,417	\$2,893,505,637	\$2,650,626,602
Less: Exempt Land	<u>519,995,004</u>	<u>469,209,864</u>	<u>370,583,656</u>	<u>327,780,953</u>	<u>316,593,785</u>	<u>283,928,879</u>
Net Land Assessment	\$4,679,825,983	\$4,364,669,460	\$3,446,199,311	\$2,829,618,464	\$2,576,911,852	\$2,366,697,723
<b>Improvements</b>						
Less: Exempt Imp & Utilities	<u>392,502,471</u>	<u>413,194,210</u>	<u>345,286,474</u>	<u>315,123,146</u>	<u>309,294,304</u>	<u>289,513,113</u>
Net Improvement Assessment	\$3,338,848,230	\$2,932,882,385	\$2,618,984,617	\$2,514,222,895	\$2,162,181,337	\$1,815,863,675
<b>Total Taxable Assessment</b>	<b>\$8,018,674,213</b>	<b>\$7,297,551,845</b>	<b>\$6,065,183,928</b>	<b>\$5,343,841,359</b>	<b>\$4,739,093,189</b>	<b>\$4,182,561,398</b>
<b>Assessment for School Taxation <sup>(1)</sup></b>	<b>\$7,890,012,754</b>	<b>\$7,223,372,588</b>	<b>\$6,024,123,753</b>	<b>\$5,321,328,859</b>	<b>\$4,704,437,907</b>	<b>\$4,139,170,673</b>
<b>General &amp; Debt Tax Rates (per \$1,000) <sup>(2)</sup></b>						
Residential	\$ 3.9038	\$ 3.9761	\$ 4.5388	\$ 4.8354	\$ 5.1622	\$ 3.9177
Utilities	38.7399	39.3299	40.0000	40.0000	39.9999	23.7467
Industrial	56.9788	56.1162	55.7501	52.3140	47.8372	36.0177
Business/Other	14.1723	14.2180	14.0547	13.6855	13.0083	10.9323
Seasonal/Recreational	11.5950	11.4987	11.3809	10.8809	10.2821	7.6478
Farm	18.6476	16.7997	16.1870	15.6020	14.9770	12.8815
<b>School Tax Rate (per \$1,000) <sup>(1)</sup></b>						
Residential	\$2.6828	\$ 2.8888	\$ 3.3732	\$ 3.6727	\$ 3.9475	\$ 3.7879
Utilities	14.9000	14.9000	15.0000	15.0000	15.0000	15.0000
Industrial	12.5000	12.5000	12.5000	12.5000	12.5000	12.5000
Business/Other	9.2000	9.6000	9.9000	9.9000	9.9000	9.9000
Seasonal/Recreational	4.2000	4.5000	4.5000	4.5000	4.5000	4.5000
Farm	6.8000	6.8000	6.8000	6.8000	6.8000	6.8000
<b>Residential Tax Rate (per \$1,000) <sup>(2)</sup></b>						
General (incl. Reg. Library)	3.9038	\$ 3.9761	\$ 4.4899	\$ 4.7824	\$ 5.1038	\$ 3.8004
Debt after 2004 incl. above 2005=Fire	.1270	.0677	.0489	.0530	.0584	.1173
Transit Authority (GVTA)	.4688	.4738	.2725	.2874	.2874	—
Local School Levy	2.6828	2.8888	3.3732	3.6727	3.9475	3.7879
Regional Hospital	—	—	—	—	—	.2585
Regional District	.0857	.0925	.1041	.1038	.1083	.0483
Regional Parks/911	—	—	—	—	—	.0700
Municipal Finance Authority	.0003	.0003	.0003	.0003	.0003	.0003
B.C. Assessment Authority	<u>.0816</u>	<u>.0920</u>	<u>.1057</u>	<u>.1159</u>	<u>.1245</u>	<u>.1215</u>
	\$ 7.3500	\$ 7.5912	\$ 8.3973	\$ 9.0155	\$ 9.6302	\$ 8.2042
<b>Utilities &amp; Penalties</b>						
Current Years Levy	\$83,504,420	\$78,592,514	\$73,408,051	\$69,738,023	\$65,465,815	\$50,021,171
Per Capita	\$ 1,102	\$ 1,073	\$ 1,043	\$ 1,007	\$ 955	\$ 879
Collections	\$81,092,881	\$75,871,676	\$71,248,685	\$67,185,946	\$62,796,422	\$49,212,013
Percent of Levy	97.11%	96.54%	97.06%	96.34%	95.92%	98.38%
Gross Tax Collections	\$83,838,990	\$78,242,273	\$74,276,472	\$70,208,081	\$66,238,488	\$50,235,534
Percent of Current Levy	100%	99.55%	101.18%	100.67%	101.18%	100.43%
Taxes Outstanding	\$ 3,084,325	\$ 3,418,895	\$ 2,951,152	\$ 3,472,125	\$ 1,896,348	\$ 1,490,662

**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.



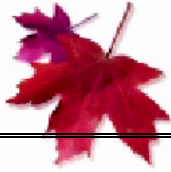
# Property Assessments & Tax Rates

## By Property Class

	<u>Residential</u>	<u>Utilities</u>	<u>Major Industrial</u>	<u>Light Industrial</u>	<u>Business Other</u>	<u>Seasonal Recreational</u>	<u>Farm</u>
<b>Analysis of 2006 Taxable Values</b>							
For General Purposes (\$ in 1,000's)	7,414,161	9,387	10,000	78,583	464,702	1,660	5,737
Percentage of Taxable Values	92.86%	.12%	.13%	.98%	5.82%	.02%	.07%
Percentage of General Taxation	75.56%	2.92%	1.05%	3.03%	17.21	.04%	.19%
<b>Analysis of 2006 Rates (Per \$1,000)</b>							
General & Debt	3.9038	38.7399	56.9788	14.3301	14.1723	11.5950	18.6476
Fire	.1270	1.2601	1.8533	.4661	.4610	.3771	.6065
Library							
School	2.6828	14.9000	12.5000	9.2000	9.2000	4.2000	6.8000
B.C. Assessment Authority	.0816	.5145	.5145	.2647	.2647	.0816	.0816
Municipal Finance Authority	.0003	.0005	.0005	.0005	.0001	.0002	.0002
Regional District & 911 Emergency	.0857	.3000	.2914	.2914	.2100	.0857	.0857
Transit Authority	.4688	3.0149	2.9305	2.9305	2.1101	.4688	.4688

Note:

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



# Revenue & Expenditures

## Last Five Fiscal Years Comparison

### Revenue

	2006	2005	2004	2003	2002
Property Taxes	\$42,221,337	\$38,946,352	\$36,240,565	\$34,149,649	\$30,511,714
Fees	24,568,587	22,337,116	19,530,683	19,830,112	17,646,073
Investment Income	2,455,874	2,271,515	1,817,278	1,992,935	1,867,976
Developer Contributions	15,913,931	30,952,622	17,246,981	7,161,091	4,341,039
Other Government Transfers	2,487,939	2,291,237	4,097,801	2,683,433	3,705,759
Other Proceeds	<u>525,221</u>	<u>725,244</u>	<u>6,937,442</u>	<u>2,577,362</u>	<u>2,977,216</u>
	<u>\$88,172,889</u>	<u>\$97,524,086</u>	<u>\$85,870,750</u>	<u>\$68,394,582</u>	<u>\$61,049,777</u>

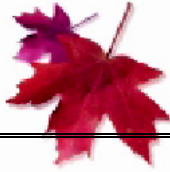
### Expenditures

	2006	2005	2004	2003	2002
<b><u>Analysis by Function</u></b>					
Protective Services	\$19,173,524	\$16,387,421	\$15,934,006	\$13,371,096	\$13,054,780
Transportation Services	9,406,722	10,023,304	15,215,400	7,967,189	8,768,917
Recreation and Cultural	17,872,291	15,419,618	16,369,202	16,342,241	26,253,448
Sewer and Water Utilities	13,666,704	13,221,160	13,304,971	11,948,434	11,343,504
General Government Services	9,722,836	10,597,951	28,331,512	8,228,031	8,225,042
Other Services	2,607,170	2,293,164	2,373,210	2,354,179	2,160,444
Internal Cost Reallocations *	—	—	(1,720,420)	(1,519,794)	(1,222,229)
Contributed Subdivision Infrastructure	<u>10,848,250</u>	<u>26,284,692</u>	<u>9,533,012</u>	<u>4,849,407</u>	<u>1,663,909</u>
	<u>\$83,297,497</u>	<u>\$94,227,310</u>	<u>\$99,340,893</u>	<u>\$63,540,783</u>	<u>\$70,247,815</u>

### **Analysis by Object**

Goods and Services	\$45,715,933	\$43,783,867	\$67,385,502	\$36,709,464	\$47,467,142
Wages and Salaries	23,789,492	21,172,807	19,666,718	18,919,903	18,687,962
Interest and Financing Fees	2,943,822	2,985,944	2,755,660	3,062,009	2,428,802
Contributed Subdivision Infrastructure	<u>10,848,250</u>	<u>26,284,692</u>	<u>9,533,012</u>	<u>4,849,407</u>	<u>1,663,909</u>
	<u>\$83,297,497</u>	<u>\$94,227,310</u>	<u>\$99,340,893</u>	<u>\$63,540,783</u>	<u>\$70,247,815</u>

\* Reporting was changed in 2004 – 2005



## Capital Assets Acquired

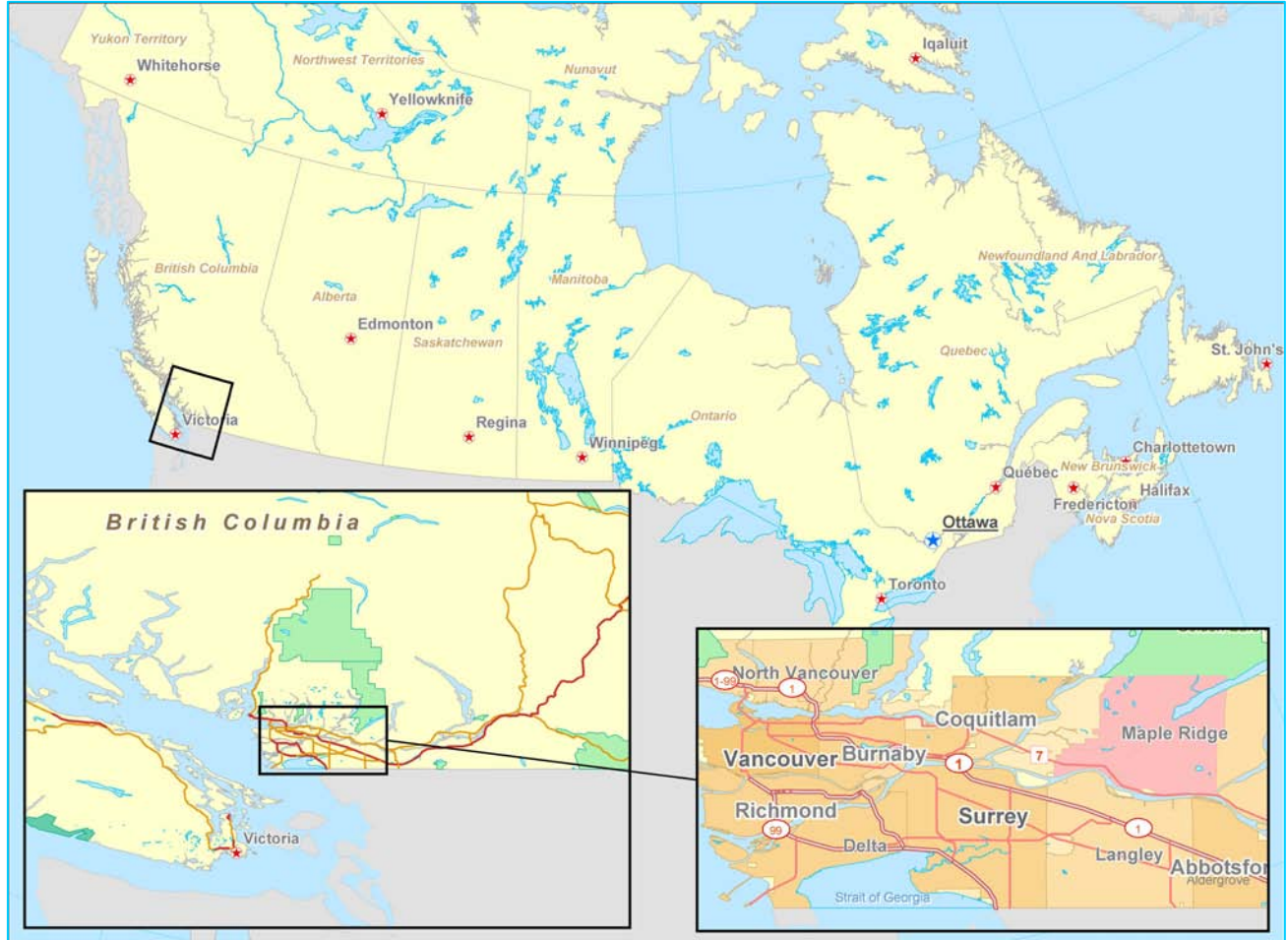
### Last Five Fiscal Years Comparison

	2006	2005	2004	2003	2002
<b><u>Capital Acquisitions</u></b>					
General Government	\$ 313,239	\$ 1,553,791	\$13,242,946	\$ 1,674,938	\$ 1,678,837
Transportation	3,681,657	4,540,443	9,326,645	2,589,050	3,677,744
Parks and Recreation	4,327,840	2,316,218	3,106,567	2,243,117	14,486,206
Protective Services	1,533,621	544,937	1,371,699	365,683	781,353
Public Health and Other	246,284	152,779	5,375	189,196	—
Sanitary Sewer & Waterworks	2,568,876	2,907,987	3,093,844	2,523,004	2,332,398
Subdivision Infrastructure	<u>10,848,250</u>	<u>26,284,692</u>	<u>9,533,012</u>	<u>4,849,407</u>	<u>1,663,909</u>
Total Capital Acquisitions	<u>\$23,519,767</u>	<u>\$38,300,847</u>	<u>\$39,680,088</u>	<u>\$14,434,395</u>	<u>\$24,620,447</u>
<b><u>Source of Funding</u></b>					
Revenue Funds	\$ 716,723	\$ 2,887,107	\$ 812,881	\$ 2,318,453	\$ 1,717,843
Reserve Funds	6,376,082	4,897,440	8,593,056	4,180,949	5,148,182
Contributed Assets	12,001,519	27,472,235	10,677,566	5,848,693	2,905,648
Long Term Debt	357,676	—	11,877,554	—	11,095,834
Grants	456,507	266,657	1,551,330	1,129,375	2,639,864
Development Fees & Other	<u>3,611,260</u>	<u>2,777,408</u>	<u>6,167,701</u>	<u>956,925</u>	<u>1,113,076</u>
Total Financing	<u>\$23,519,767</u>	<u>\$38,300,847</u>	<u>\$39,680,088</u>	<u>\$14,434,395</u>	<u>\$24,620,447</u>





# District of Maple Ridge



The District of Maple Ridge lies on the north shore of the Fraser River,  
45 km east of the City of Vancouver

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