

A photograph of a forest path made of wooden planks winding through tall trees. The path is constructed from weathered wooden planks and curves through a dense forest of tall, thin trees. The ground is covered in dirt and fallen branches. The lighting is natural, suggesting a daytime setting.

# District of Maple Ridge British Columbia

GFOA Award Recipient  
for Excellence in  
Financial Reporting

2007  
Annual Report  
For Fiscal Year Ending  
December 31, 2007



**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



## **2007 Annual Report**

# **District of Maple Ridge**

British Columbia, Canada

**Fiscal Year ending December 31, 2007**

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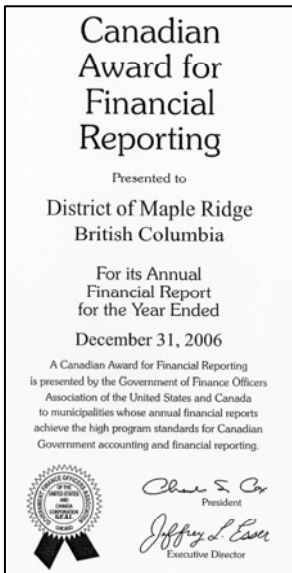
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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2006. The program 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 2006 Canadian Award for Financial Reporting for the 17<sup>th</sup> consecutive year.

# Message from the Mayor

The past year has been very productive for Council and District staff having accomplished many of the goals we set out for ourselves a year earlier. As a team we have forged ahead on many fronts, first and foremost, on one of this District's most ambitious plans ever — to become among the most sustainable communities in the world. As a community we need to commit to a long-term process to become economically, socially and environmentally sustainable. Our plan itself needs to be sustainable.



## Enhancing the Safety and 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:

- Increasing density in the downtown.
- 224 St. Senior Zone enhancements.
- Downtown area plan and parking strategy.
- Comprehensive development cost charge bylaw review.
- Developing Spirit Square on a cost share basis with the Province.

▪ Considering a Green Zone amending formula. Collaboration between RCMP, municipal staff, and community agencies has helped to achieve a safe and vibrant downtown.

We have also embarked on our largest capital investment program ever for this community to address a multitude of infrastructure projects without causing any financial hardship on our citizens. Our Council has worked hard to provide the kind of leadership necessary to address the many and complex factors that present themselves in a growing and thriving community. Working in partnership with municipal staff, local businesses and organizations and our citizens, we will continue to build an exciting and bright future for Maple Ridge.

## Preserving and Enhancing the Environment

Maple Ridge Council has again achieved a great deal related to the environment including:

- Working cooperatively with builders and developers like Portrait Homes, who won an award for their storm water retention system.
- Diverting 6,000 kg of Operations Centre recyclables from the waste stream.
- Enhancing recycling services to include electronic waste (computers, printers, televisions) and hazardous materials.
- Reducing the printed version of the Parks & Leisure Services brochure (30% of registration is now done online).

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

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 year ahead. Members of Maple Ridge Council and District employees are up to the challenge. I encourage your comments and participation.



GORDY ROBSON  
Mayor

## Accommodating Tremendous Growth

Maple Ridge has risen to the challenge of accepting growth by providing a well-planned transportation network including:

- Planning density around transportation corridors.
- Transit improvements:
  - Express bus to Braid Street Skytrain.
  - Increased 701 service to Coquitlam Centre.
  - Successful mid-day and weekend train bus.
  - Construction of a Town Centre transit exchange.
  - Increased accessibility.
- Intersection and traffic calming improvements.
- Implementing a new taxi service bylaw that endorses competition.

# Message from the CAO

I am pleased to present our 2007 Annual Report on behalf of all employees at the District of Maple Ridge.

Our community is fortunate in so many ways. From its natural beauty and abundance of outdoor splendour to the unbridled volunteer enthusiasm that emanates throughout the community, Maple Ridge is a wonderful place to live and to work. To build on these positive characteristics, Council has created a sustainable path that is helping guide our community to become a recognized leader on many different fronts. This past year's work plan illustrates the effort being put forth to ensure we get to where we want to go.



## Highlights and accomplishments in 2007 were:

- Maple Ridge has risen to the challenge of accepting growth while at the same time protecting the quality of life. Good progress was made and continues in our efforts to revitalize and reinvigorate the downtown area, including:
  - Initiated a Town Centre Area Plan and Parking Strategy.
  - Completed the Randy Herman Centre for Community Safety building renovations.
  - Developed a new Economic Development website to support business location, retention, and expansion efforts within our community.
  - Supported the implementation of a Business Improvement Area.
- Maple Ridge continues to lead the nation in preserving and enhancing its community's quality of life, air, water, and land. A number of new environmental initiatives were undertaken, including:
  - Completed North Alouette, Davidson's Pool, and Whonnock Lake land acquisitions, and investigating additional conservation land acquisitions.
  - Developed a new Council Strategic Plan with a renewed emphasis on sustainability.
  - Established the Agricultural Advisory Committee and the Alouette Task Force.
- Successfully activated the Emergency Operations Centre on several occasions including the 2007 Fraser Freshet. The District provided comprehensive communication planning and messaging, prepared a Maple Ridge Flood Response Plan, and submitted a successful grant application to raise the Albion Dike.
- Designed a new award-winning website with many new features included an online Home Owner Grant.

## Major items to watch for in 2008:

- The District will implement actions recommended in the 2007-2011 Sustainability Report including: developing an inventory of corporate greenhouse gas emissions, establishing targets for achieving carbon neutrality, creating a policy that all new municipal buildings achieve minimum energy performance targets, and creating a green buildings program for residential, commercial and industrial buildings.
- The completion of an Area Plan for the Downtown.
  - A new Tax and Utility System will be implemented.
  - A strategy for dealing with municipally-owned lands in Silver Valley will be developed and implemented.
  - 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 and the Community Safety Officer Program.
  - A number of studies will be undertaken and plans implemented including: a Smart Commute Program for municipal employees, the Blue Mountain Sustainability Study, a Cemetery Master Plan, as well as a physical accessibility review and improvement plan for the Leisure Centre. We will work on a sustainability plan focusing on youth education, a critical infrastructure analysis, an analysis of requirements for future land acquisitions, and a systematic fees and charges review.
  - We will be working with the SPCA and other interested parties in building a new facility that better meets the needs of the community.

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.

A handwritten signature in black ink that reads "J. L. Rule". The signature is written in a cursive, flowing style.

J. L. (JIM) RULE  
Chief Administrative Officer

# Strategic Plan

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 2025

The District of Maple Ridge is among the most sustainable communities in the world. As a community committed to working toward achieving carbon neutrality, residents experience the value of a strong and vibrant local economy and the benefits of an ongoing commitment to environmental stewardship and creation of stable and special neighbourhoods. Maple Ridge is a world-leading example of thoughtful development and a socially cohesive community, especially as it relates to the use of leading edge “environmental technologies,” social networks and economic development. Other municipalities consistently reference the District of Maple Ridge for its innovative approaches to dealing with seemingly intractable challenges.

## Mission

A safe, livable and sustainable community for our present and future citizens.

## Value Statements

<b>Leadership</b>	To encourage innovation, creativity, and initiative.
<b>Service</b>	To be fair, friendly, and helpful.
<b>Reputation</b>	To stress excellence, integrity, accountability, and honesty.
<b>Human Resources</b>	To recognize that our people are our most valuable resource.
<b>Community</b>	To respect and promote our community.
<b>Stewardship</b>	To consider the long-term consequences of actions, think broadly across issues, disciplines and boundaries and act accordingly.

## Strategic Focus Areas

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

## Environment

### Vision 2025

*Maple Ridge continues to lead the nation in preserving and enhancing its community's quality of life, air, water and land. The District, long a front-runner in the protection of environmentally sensitive areas, is one of the first municipalities to promote green-building and innovative technologies in residential and commercial construction and infrastructure. The District has won a number of awards for its practices relating to energy use in civic buildings and the municipal fleet and its support of community waste reduction activities.*

### Key Strategies

- Continue to promote individual, business and community responsibility for the stewardship of natural resources
- Identify and devise effective protective mechanisms for environmental features (such as watercourses) and areas that require special recognition and management
- In partnership with other levels of government, adjacent municipalities, First Nations and community groups, develop programs and projects to preserve and enhance the natural assets of Maple Ridge
- Set targets for the purchase and installation of renewable energy sources and establish energy efficiency goals for facilities, infrastructure, operations and fleet
- Lobby senior levels of government to change codes and regulations to promote or require the use of “green” and innovative technology

## Transportation

### Vision 2025

*Maple Ridge has been able to accommodate tremendous population and economic growth by planning growth around multi-modal transportation routes. The District works very closely with the regional transportation authority to ensure that employment centres as well as neighbourhoods accepting increased density or new medium density neighbourhoods would be well served by public transit and a rapid transit metro line. In addition, a third east-west route through the community was added to assist with commercial and private vehicle traffic and all-day, two-way commuter rail service is*



# Strategic Plan

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*now a reality. The downtown area is an excellent example of creating a pedestrian friendly environment that enables citizens and visitors to easily explore the uptown shops and services before taking a casual stroll down to the riverfront promenade.*

## **Key Strategies**

- 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
- Promote alternative modes (pedestrian, bike, public transit) of travel to reduce reliance on the automobile
- Continue to improve the walk-ability of the downtown, ensuring it is pedestrian friendly and accessible, particularly for those with impaired mobility
- In co-operation with other regional stakeholders, identify improvements to the inter-municipal transportation system within the Lower Mainland and the Fraser Valley

## **Smart Managed Growth**

### **Vision 2025**

*Maple Ridge has risen to the challenge of accepting growth while at the same time protecting the quality of life and diversity of residential options that is so important to citizens. By densifying many neighbourhoods, the District has maintained the rural character and small-town feel of the community. Specific neighbourhood plans supported by design guidelines and attention to the natural landscape were keys to retaining the character of neighbourhoods that experienced in-fill. A vibrant, pedestrian-friendly, accessible downtown is the heart and gathering place for the community. Shopping, educational facilities and utility infrastructure were developed concurrent with the new or densified neighbourhoods.*

### **Key Strategies**

- Develop land use management and development processes that are clear, timely, open, inclusive and consultative
- Use the Official Community Plan and the District's Corporate Strategic Plan to ensure growth is well-managed and balances the three pillars of sustainability (social, economic and environment) thereby enhancing the unique quality of life in Maple Ridge

- Develop land use regulations, bylaws, procedures, and practices to implement the Official Community Plan and all other Strategic and Master Plans thereby providing clear interpretation of the District's direction, goals and objectives
- 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; public buildings as well as data and communications technology
- Encourage the use of adaptive technologies in new construction so that buildings are flexible to changing needs and demographics
- Explore the introduction of innovative new infrastructure and technology (such as fibre optics, geo-thermal power and energy from sewer systems)

## **Safe and Livable Community**

### **Vision 2025**

*A community development model is at the heart of the District's success in meeting the safety, security and social needs of the citizenry. By networking with other levels of government, the RCMP, the School Board, community agencies and business groups and by capacity building with not-for-profits and neighbourhood groups all Maple Ridge residents have their basic health, safety, shelter, food and income needs met; have access to community services to assist them in achieving their full potential; are able to actively participate in civic processes; and can contribute to establishing an exceptionally strong community.*

### **Key Strategies**

- 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
- Develop and implement preventative as well as reactionary plans to 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
- Work closely with the School Board, Health Authority, Regional Library, other levels of government and other agencies to encourage

# Strategic Plan

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the adequate provision of public services that are not the responsibility of local government

- 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 sustainability, 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, sustainable multi-year financial plans
- Continue with the implementation of the Police and Fire Master Plans
- Provide a variety of parks, trails, open spaces and gathering places
- Recognize and support the important contribution of volunteers in the community
- Encourage active and healthy living among citizens through the provision of a variety of exceptional recreational, educational and social activities
- Preserve and enhance heritage resources to provide citizens with the historic context of the community
- Encourage citizens and the community to develop their creative potential and a strong sense of community through the provision of excellent arts and cultural opportunities, special events, educational and social activities

## Financial Management

### Vision 2025

*The District's award-winning financial, investment, purchasing and human resources policies and practices are tightly aligned with and contribute to the District's continued vision of sustainability*

### Key Strategies

- Construct financial plans and business plans in accordance with the adopted Financial Sustainability Policies

- Develop multi-year financial plans that not only address immediate needs but also address the longer-term sustainability of our community
- Use a formal, business planning framework as a means to structure decision-making and publicly reporting our performance
- Identify methods to expand the tax base and generate non-tax revenue
- Continue to use a user-pay philosophy
- Review policies and processes to ensure they are consistent with the corporate strategic direction and external influences
- Provide high quality municipal services to our citizens and customers in a cost effective, efficient and timely manner

## Governance

### Vision 2025

*Maple Ridge is a leader in voter turnout for Municipal Elections as more than half of those eligible to vote, exercise that right. Elected officials and District staff continue to confidently lead the community on its journey to achieving its vision. Meaningful engagement of staff, stakeholders and citizens ensures quality decision-making. Politicians and staff model the District's values and consistently deliver on the commitments, goals and objectives stated in the Strategic Plan and Business Plans.*

### Key Strategies

- Conduct our business in a manner that upholds and enhances the public's trust
- Function as an open government with the greatest possible access by citizens to information and opportunity for engagement in decision-making processes
- Demonstrate leadership in applying and promoting the principles of sustainability recognizing that each individual decision may not be optimal for all pillars of sustainability

## Community Relations

### Vision 2025

*Maple Ridge residents and business owners report very high levels of satisfaction with the District's efforts to keep citizens informed of municipal plans and projects and to ensure citizens are aware of when and how they can participate in civic processes.*

# Strategic Plan

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## Key Strategies

- Provide a continuum of opportunities that encourage and enable citizen participation in local government and local government decision-making.
- Develop methods to communicate on a timely basis with citizens and community groups
- Survey citizens to obtain their views on the community and their satisfaction with District services
- Provide information about and actively promote the actions individual citizens and businesses can take to augment the District's sustainability efforts
- Provide opportunities through events and festivals for growing our citizens' sense of community

## Inter-Government Relations/Networks

### Vision 2025

*The District receives outstanding levels of support and cooperation from senior levels of government, crown agencies, the regional district, the school district, our municipal neighbours, First Nations, community groups and corporate Canada because of the strong, positive working relationships, at both the political and staff level, that have been established and nourished over the years*

### Key Strategies

- Develop and maintain strong, positive working relationships with our adjacent neighbours, the municipalities of Pitt Meadows and Mission; the Katzie and Kwantlen First Nations; our fellow members of the Greater Vancouver Regional District and the Fraser Valley Regional District
- Enhance relationships with provincial and federal employees and politicians to further the legitimate interests of the District
- Continue to leverage our voice and enhance our relationships with the Union of British Columbia Municipalities, the Federation of Canadian Municipalities and the Lower Mainland Local Government Association
- Identify and promote the use of partnerships and networks with public agencies; crown corporations; business; not-for-profit; community groups; and, volunteers to provide local government and community services in a cost-efficient, effective and timely manner

## Economic Development

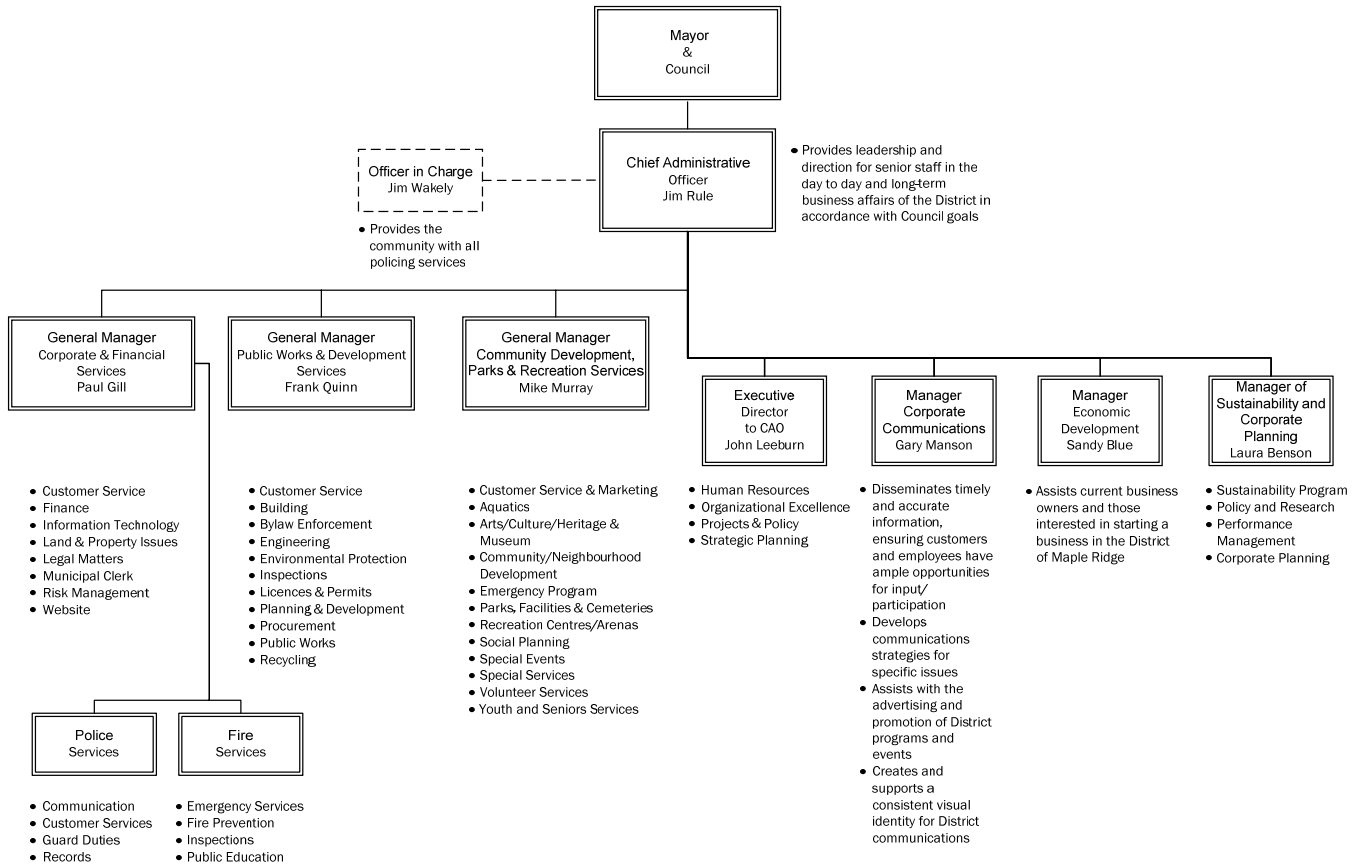
### Vision 2025

*Maple Ridge made the transition from dormitory suburb to employment magnet by carefully targeting businesses that fit within the context of the District's many neighbourhoods. Commercial ventures were encouraged in the accessible, pedestrian-friendly downtown and at nodes along major roads; agricultural activities were enabled in the District's famed rural areas; home-based businesses were encouraged and clean industry was attracted to existing and new business parks created near key transportation junctions and neighbourhoods. The District enjoys the many benefits of having the majority of its residents work in the community in which they live.*

### Key Strategies

- Use a formal economic development strategy, grounded in the principles of sustainability as a means to structure a positive business and investment climate
- Support the retention and expansion of existing local businesses that add to the quality of life in 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 an efficient, customer-service oriented approach to the delivery of municipal services that is timely, cost effective, friendly and efficient
- Develop and maintain high quality community documentation and promotional material to attract investment and employment
- Preserve natural assets that could positively contribute to economic development
- Enhance the trail systems so that they can be used to enhance economic development

# Organization Chart



# District Officials

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## 2005 – 2008 Council

### Mayor Gordy Robson

Councillor Ernie Daykin  
Councillor Judy Dueck  
Councillor Al Hogarth

Councillor Linda King  
Councillor Craig Speirs  
Councillor Ken Stewart

## 2007 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 Corporate Communications ..... Gary Manson, BBA, MBA  
Manager Economic Development..... Sandy Blue  
Manager of Legislative Services ..... Ceri Marlo  
Manager of Sustainability and Corporate Planning..... Laura Benson, CMA  
Municipal Engineer ..... Andrew Wood, PhD., PEng.  
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

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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**

Christine Smith

**Municipal Liaison**

Mike Murray  
David Boag  
Kelly Swift  
Sue Wheeler  
Ingrid Kraus  
Amanda Gaunt



Cross's Cabins

# Council Committees and Other Appointments

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The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 2007 – 2008 are as follows:

**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. Generally, 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  
Maple Ridge & Pitt Meadows Policing Task Force

**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 Recycling Society  
Ridge Meadows Seniors Society  
Ridge Meadows Youth Council  
Ridge Meadows Youth Justice Advocacy  
Tourism Maple Ridge & Pitt Meadows

# Progress Report 2007

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

In the 2006 Annual Report, the District committed to specific goals and objectives, and set out ways to measure performance towards achieving them. This document communicates the District's performance on a variety of goals and objectives within the focus areas identified by Council in the Strategic Plan. The District will continue to measure performance in these areas throughout 2008.

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## Strategic Direction

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.

Develop and implement preventative as well as reactionary plans to 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.

Work closely with the School Board, Health Authority, Regional Library, other levels of government and other agencies to encourage the adequate provision of public services that are not the responsibility of local government.

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 sustainability, 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, sustainable multi-year financial plans.

Continue with the implementation of the Police and Fire Master Plans.

Provide a variety of parks, trails, open spaces and gathering places.

Recognize and support the important contribution of volunteers in the community.

Encourage active and healthy living among citizens through the provision of a variety of exceptional recreational, educational and social activities.

Preserve and enhance heritage resources to provide citizens with the historic context of the community.

Encourage citizens and the community to develop their creative potential and a strong sense of community through the provision of excellent arts and cultural opportunities, special events, educational and social activities.

## Safe and Livable Community

As Maple Ridge continues to grow, safety remains a top priority. Continued implementation of the Fire Master Plan in 2007 expanded the team of full-time career firefighters to 22, and six full-time officers. Renovations to the Randy Herman Centre for Community Safety were completed and the Centre now houses some RCMP services, volunteers, youth diversion, bylaws, and social planning. The Maple Ridge Flood Response Plan was developed to address the specifics of the Fraser River Freshet and a potential flood. The RCMP, Outreach workers and other service providers are working together to reduce the number of homeless.

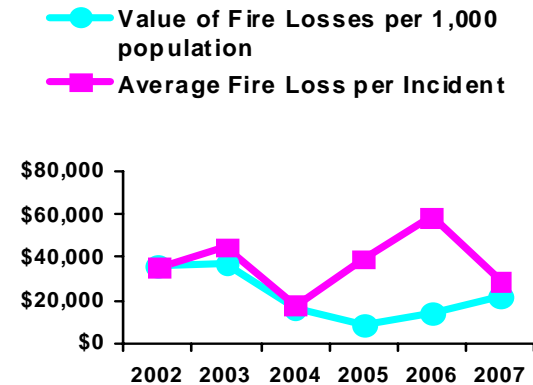
### Performance Measures

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

In 2006, there were 16 full-time firefighters on staff, with a target of four firefighters available 24 hours per day, 7 days per week 100% of the time. For 2007, there were 22 full-time firefighters on staff, with a target of four firefighters available 24 hours per day, 7 days per week 100% of the time.

Construction of Fire Hall 4 in the Albion area should begin in 2008.

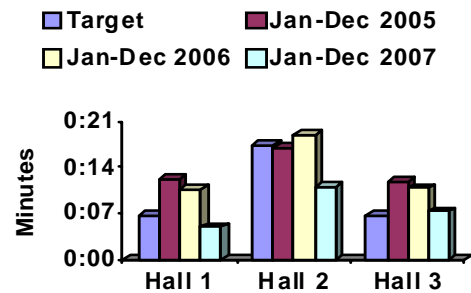
Fire Hall 1 is undergoing a major renovation including the addition of training facilities. This project commenced in the summer of 2007 and is to be completed in 2008/2009



The Value of Fire Losses per 1,000 population has increased in 2007 due to an overall increase in the total fire losses for 2007 (55) compared to 2006 (53). One of the factors that affect this calculation is the ever-increasing costs to repair fire-damaged structures, which increases the overall cost of the losses.

The decrease in the average loss per fire is a direct reflection of the full-time career crews responding quickly and extinguishing the fires in the early stages of development, thereby lessening the degree of fire damage and the associated dollar loss.

#### Response Times 90% of the Time



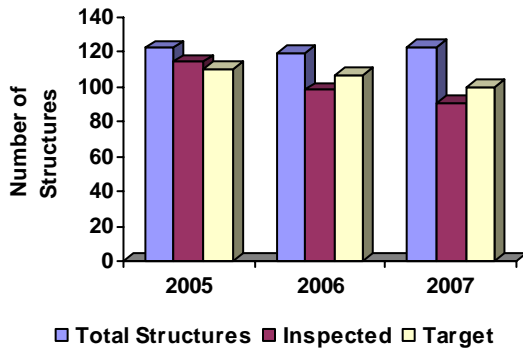
The response time for calls in the various hall areas does not include dispatch time.

The hiring of additional full-time career firefighters has resulted in a continued reduction of response times in the Fire Hall 1 area where they are stationed; in addition the policy of having them respond throughout the whole district has also resulted in a reduction of response times at Fire Halls 2 and 3.

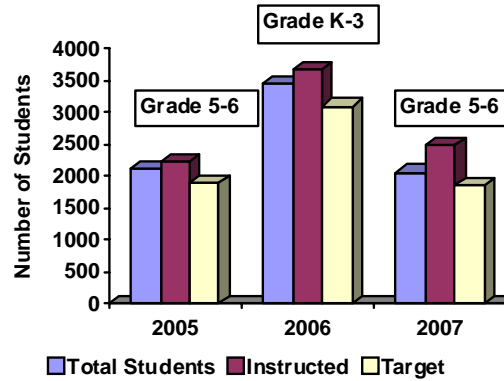
# Progress Report 2007

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**



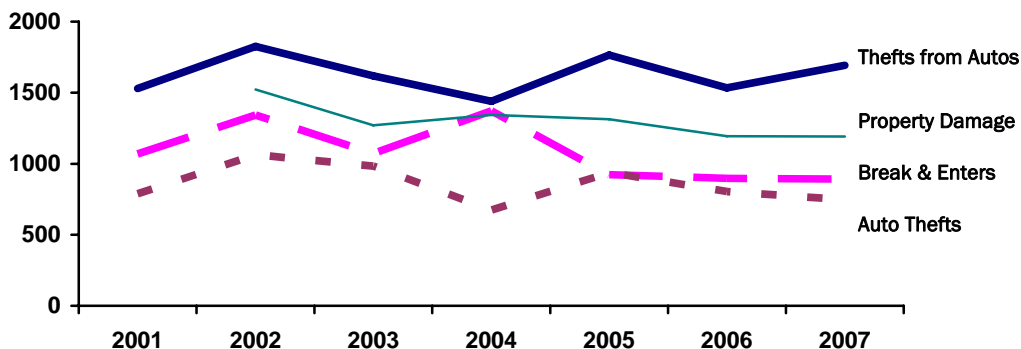
K-3 and Gr. 5-6 are alternated from year to year. 2005 and 2007 saw Gr. 5-6 and 2006 saw K-3

	2002	2003	2004	2005	2006	2007
Number of fire incidents – all *	n/a	n/a	n/a	n/a	320	261
Number of fire incidents – structure/vehicle	277	235	209	184	136	116
Number of fire-related injuries	6	3	0	5	5	11
Number of fire-related deaths	1	0	0	0	0	0

\* In 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

Local detachment focus in 2007 was to develop and implement strategies to address community crime problems, and identify emerging problems, prolific offenders, and hotspots so that criminal intelligence could be coordinated.



The District saw a sharp increase in theft from and of vehicles in December 2007, which had a negative impact on the overall statistics for the year. In fact, this increase can be directly attributed to three prolific property crime offenders who were taken into custody in early January 2008. Since then, numbers have fallen back to well within the normal range.

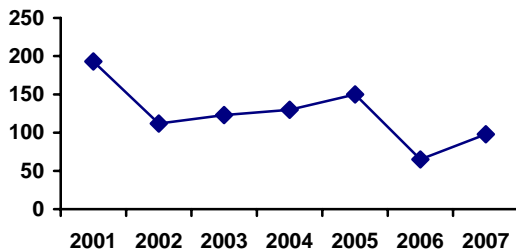
# Progress Report 2007

## 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.

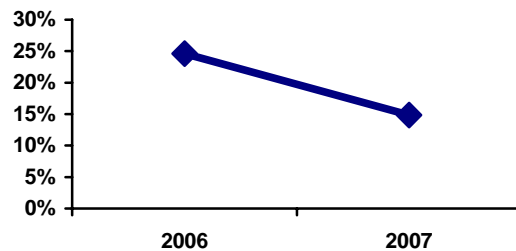
The rate of youth recidivism was in its second year for 2007, and it represents the percentage of first-time young offenders who re-offend within one year of their participation in the diversion program.

**Number of Youths in Diversion**



2006 decline was a result of less referrals by police. Training programs with new recruits now include the Youth Diversion Program process.

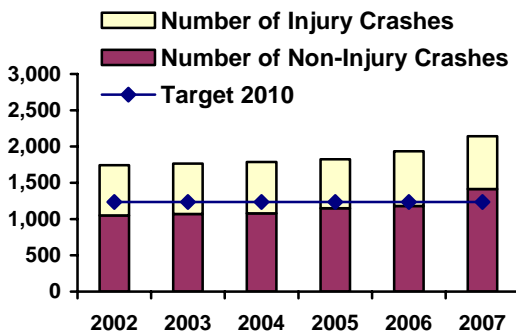
**Rate of Youth Recidivism**



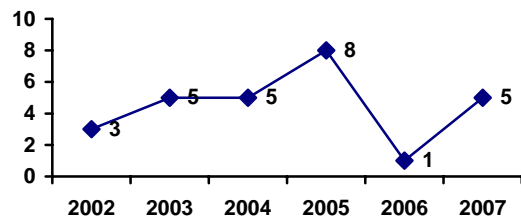
RCMP members communicate and recommend youths when appropriate to the Youth Justice Committee. New RCMP members are introduced via an orientation session on how this program works and can benefit youth in the community.

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

The District is participating in Traffic 2010 initiatives to reduce serious injury accidents by concentrating on impaired driving, aggressive driving, high crash intersections, and seatbelt usage and participating in Safer Cities initiatives involving RCMP members, volunteers, and District staff. 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.



**Number of Crashes Resulting in a Fatality**



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

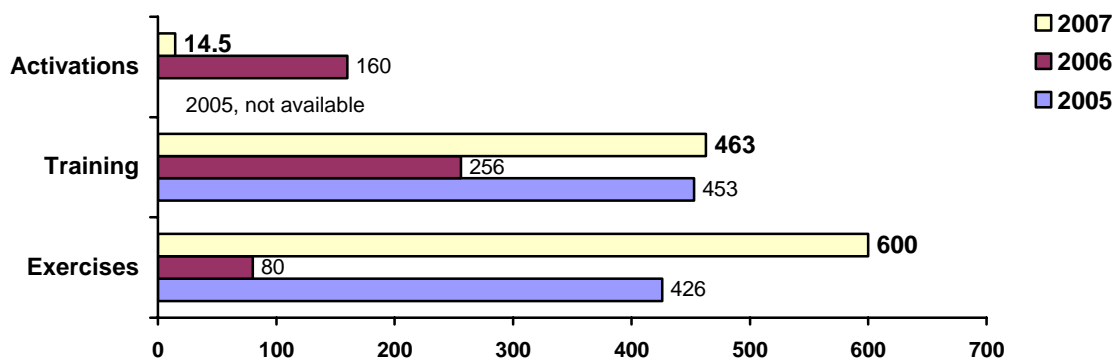
# Progress Report 2007

## 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 incident 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 2007 to respond to flooding events including the Fraser Freshet. 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.

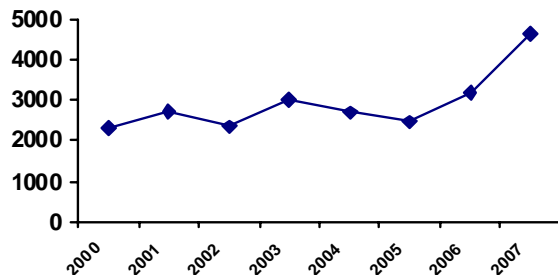
**EOC/ESS Activities (Hours)**



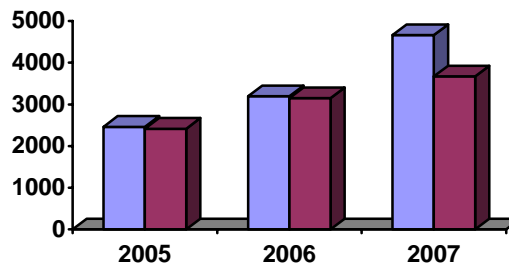
## Ensure public compliance with Municipal Bylaws

A cooperative approach to bylaw enforcement issues is achieved through effective partnerships with the RCMP, SPCA, Ministry of Health, Community Outreach, Downtown Parking Association, Adopt-a-Block Society, and other agencies. A 2007 priority involved work towards the development of a new animal shelter and corresponding new animal services business plan. Work was completed on several bylaws including the new Sign Bylaw, Standards of Maintenance Bylaw, and a new Dog Control Bylaw.

**Number of Bylaw Complaints**



**Complaints Received**  
**Complaints Concluded**



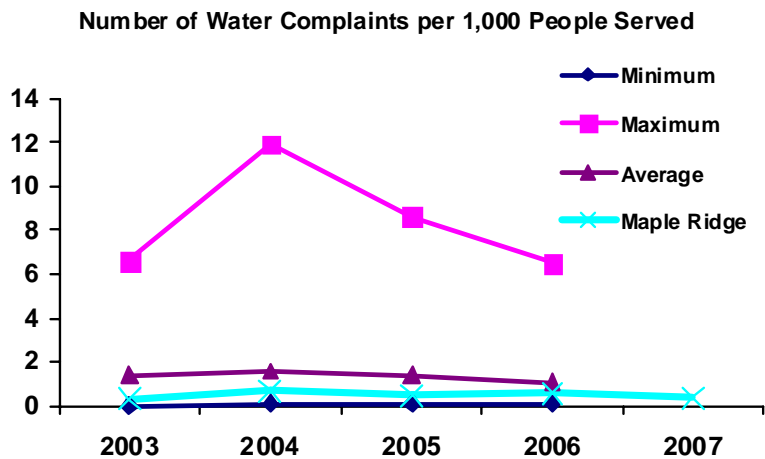
Proactive enforcement in the downtown core created an increase in bylaw complaint files received. Of the 4,661 bylaw complaints received during 2007, over 79% were concluded. The percentage of concluded files was slightly less due to complaints being received in December. Files are not necessarily concluded in the same month that they were received.

# Progress Report 2007

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

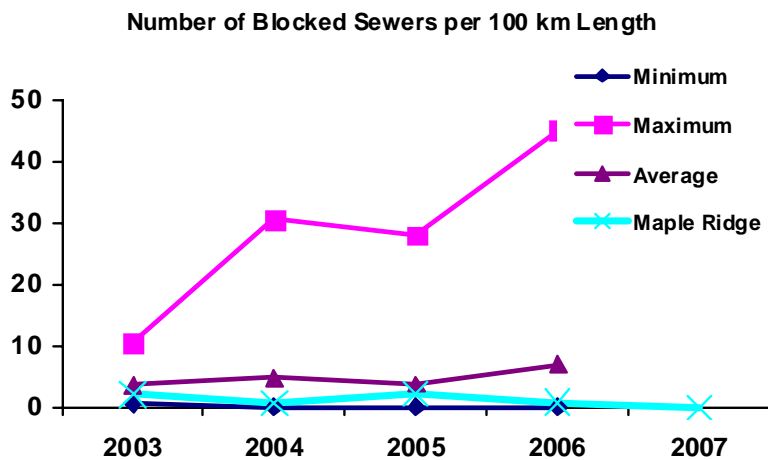
The District's Operations Department maintains 367 kilometres of water main and in 2007 distributed 11,993,283 million cubic metres of water. In addition to providing high quality, safe drinking water, ensuring the security of the water distribution system is a priority, along with ensuring an adequate supply of water flow for fire protection.



Maple Ridge compares very favourably with other municipalities in the distribution of high quality drinking water to citizens

## Maintain an effective and reliable sanitary sewage collection system

The District's Operations Department maintains 256 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.



Maple Ridge has fewer blocked sewers than other municipalities of its size across Canada

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

# Progress Report 2007

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**Support the Building Community Solutions Steering Committee in their goal of encouraging the development of healthy neighbourhoods: through community education; by supporting the development of connections and networks, and by developing and promoting programs and tools designed to assist in strengthening neighbourhoods**

Building Community Solutions is a project funded by the Communities in Action program of United Way of the Lower Mainland. District Social Planning staff act as a liaison from the Social Planning Advisory Committee to the Building Community Solutions Steering Committee. It is one of the few programs across the Lower Mainland that has continued beyond Phase III funding.

The Building Community Solutions Steering Committee recognizes the importance of the role of neighbourhoods in health and well-being. One of the goals of this committee is to educate citizens regarding neighbourhood health, to support connections and networks, and to develop and promote programs and tools that assist in strengthening neighbourhoods.

In 2007, Building Community Solutions funded a record high of 19 different neighbourhoods to host neighbourhood gatherings under the 'Seed Grant' program.

One objective of this committee is to work with two pilot neighbourhoods to develop Neighbourhood Quality of Life Plans: Laityview Good Neighbours and the Mountainview Neighbourhood Association. Lessons learned from these pilot processes will assist in the development of a template that will be available for other neighbourhoods to develop their own Quality of Life Plans.

In 2007 these two new neighbourhood associations continued to be supported both in their development and in hosting a number of neighbourhood events (movie nights, neighbourhood walks and barbecues, Easter Egg Hunt, etc). The pilot neighbourhood processes are scheduled to take place in 2008 with the development of a template scheduled to be completed in early 2009.

**Support the District of Maple Ridge Social Planning Committee to work with the social service network, community organizations, neighbourhoods, and citizens to develop a Social Sustainability Strategic Plan designed to establish direction and priorities to contribute to developing a sustainable community.**

Update the 2002 Community Profile. 2009: The development of a Social Sustainability Plan. Both these projects were carried over from 2007 due to the timing of the release of the census data from Statistics Canada.

**Support the work of Substance Misuse Prevention Standing Committee of the Child, Youth and Family Network to address the recommendations outlined in the 2007 Substance Misuse Prevention report.**

The Substance Misuse Prevention Task Force of the Social Planning Advisory Committee completed and released its final report, which outlined 33 recommendations. The report was endorsed by the Social Planning Advisory Committee and Maple Ridge Council.

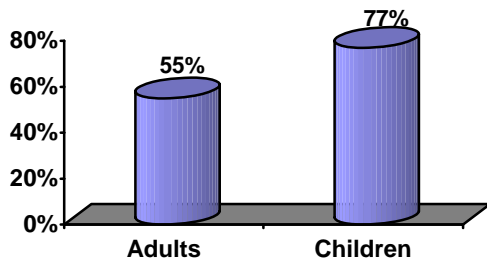
In the spring of 2007, the Task Force became a Standing Committee of the Child, Youth and Family Network. Then in June of 2007, the Task Force hosted a community workshop to prioritize the recommendations. Another accomplishment in the spring was the development of the Opening Doors Network whereby all the agencies supporting youth with addiction issues came together with the goal of streamlining services and to work together to "fill in the gaps" in services.

The Substance Misuse Committee continues to support the work of community agencies and networks to address a number of the recommendations outlined in the 2007 report. The goal of the Committee is to obtain funding to support the mobilization of the community networks to take action on the prioritized recommendations.

# Progress Report 2007

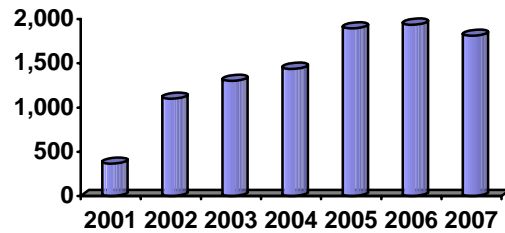
Create a community culture where active living is part of daily life

Percentage of citizens who are moderately active \*



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

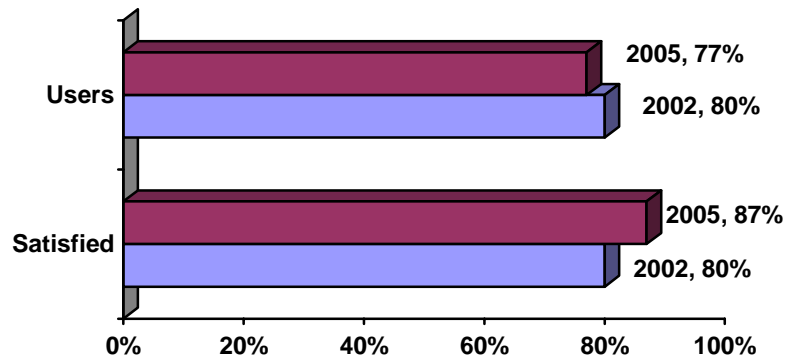
Number of low-income citizens accessing recreation services through access programs



\* 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.

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

Percentage of citizens who use available Parks & Leisure Services  
Percentage of citizens who are satisfied (rated as Excellent or Good) with Parks & Leisure Services\*\*



\*\* 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, grounded in the principles of sustainability, as a means to structure a positive business and investment climate.

Support the retention and expansion of existing local businesses that add to the quality of life in 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 an efficient, customer-service oriented approach to the delivery of municipal services that is timely, cost effective, friendly and efficient.

Develop and maintain high quality community documentation and promotional material to attract investment and employment.

Preserve natural assets that could positively contribute to economic development.

Enhance the trail systems so that they can be used to enhance economic development.

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.

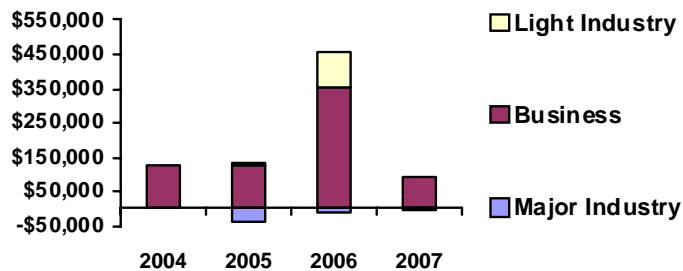
In consultation with the Maple Ridge Economic Advisory Commission, an Economic Development Strategy was created in 2006. It is a valuable strategy to guide the community as it moves forward and capitalizes on the new development heading its way. The District is also continuing to work on a program to revitalize and reinvigorate the downtown.

### Performance Measures

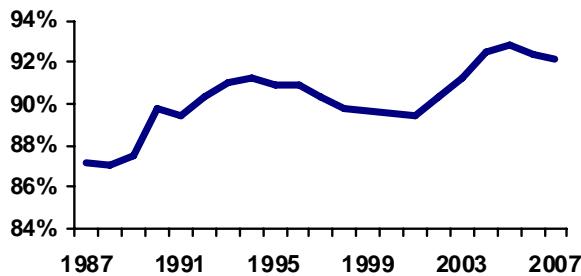
#### Build a sustainable community that includes a balance of land use types

New business and light industry properties on the assessment roll will generate \$87,191 in general taxes. Assessment changes in the major industrial class generates an additional \$1,782 in general taxes.

New Tax Revenue from Commercial Growth



Percentage of Tax Assessment Base from Residential Sectors



The long-term trend has been an increase in the proportion of residential assessments. New construction for 2007 in residential properties has outpaced all other classes of properties. However, the business and industrial property classes have appreciated more than the residential class of properties.

The result is the proportion of the residential assessed values has decreased slightly. Property tax rates are adjusted to compensate for market appreciation so the reduction in the proportion of residential assessed value does not translate into a reduction in the proportion of property taxes received by the residential property classes.

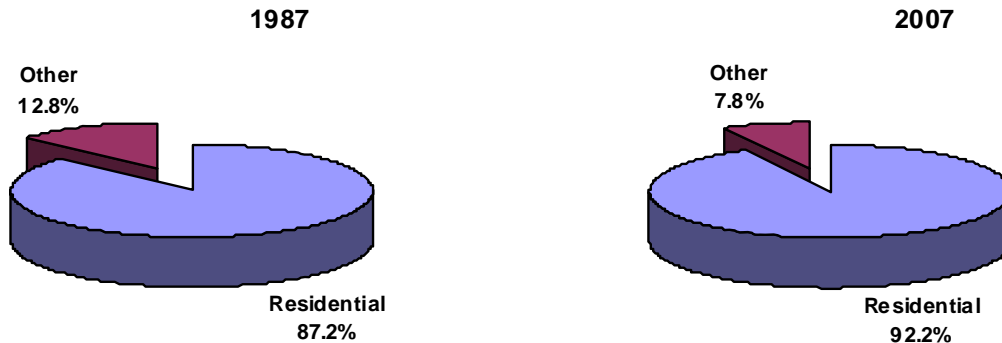
\* Tax and assessment charts note the years when growth occurred. Tax revenue occurs in the subsequent year.



# Progress Report 2007

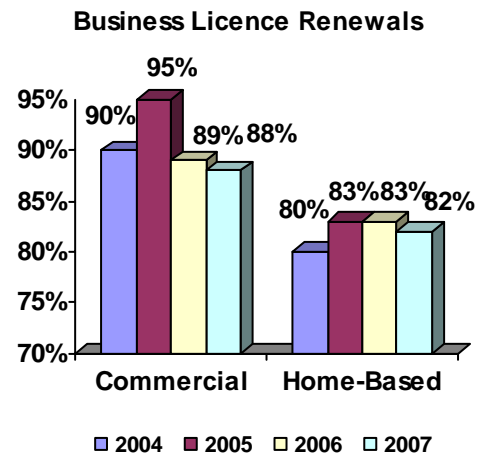
## Build a sustainable community that includes a balance of land use types

### Property Assessment Values by Property Class



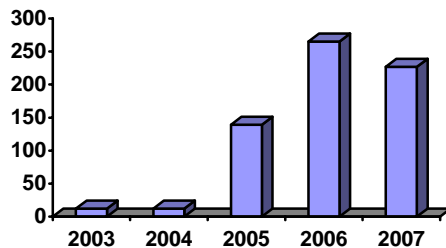
Attracting new investment and employment to Maple Ridge is important. Retaining current businesses is equally important. In 2007, 88% of commercial business licences were renewed, which is consistent with the previous year. For home-based business licences, 82% were renewed, which is consistent with the previous year.

The number of business licences issued in 2007 was 4,144. Commercial licences accounted for 1,448; there were 1,563 home-based businesses licences, and 1,092 non-residential licences (businesses based in other communities), as well as 41 non-profit licences.

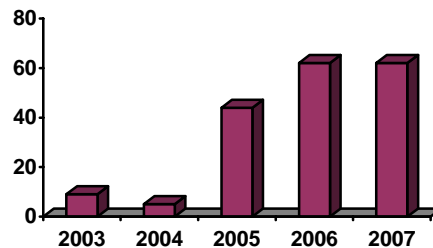


## Attract film productions through excellent customer service, cost competitiveness and a streamlined process

### Number of Permits



### Number of Productions



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 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 and development processes that are clear, timely, open, inclusive and consultative.

Use the Official Community Plan and the District's Corporate Strategic Plan to ensure growth is well managed and balances the three pillars of sustainability (social, economic and environment) thereby enhancing the unique quality of life in Maple Ridge.

Develop land use regulations, bylaws, procedures, and practices to implement the Official Community Plan and all other Strategic and Master Plans thereby providing clear interpretation of the District's direction, goals and objectives.

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 storm-water systems; public buildings and, data and communications technology.

Encourage the use of adaptive technologies in new construction so that buildings are flexible to changing needs and demographics.

Explore the introduction of innovative new infrastructure and technology (such as fibre optics, geothermal power and energy from sewer systems).

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 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 demonstrated 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 2007 for multifamily homes than single-family homes. This is only the second time that multi-family 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>2006</u>	<u>2007</u>
Apartments	581 units in 8 new buildings	328 units in 6 new buildings
Townhouses	43 units on two sites	0 units
Single Family Dwellings	3 units	1 units
<b>Total</b>	<b>627 units</b>	<b>328 units</b>

\* Currently, about 4,950 residential units are located within the Regional Town Centre, with many more proposed units currently under application.

# Progress Report 2007

**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 & Leisure Services Commission and Council, then finally the tender and subsequent park development.

## Phases Completed

Park Name or Location	Original Completion Target	Revised Completion Target	Phases Completed						Comments
			Consultation	Feasibility, Concept	Open Houses	Council Approval	Tender Awarded	Development	
North Cottonwood Park	2005	Comp	•	•	•	•	•	•	
201 and Telep	2005	Comp	•	•	•	•	•	•	
MRSS Lacrosse Box	2006	Comp	•	•	•	•	•	•	
Westview Artificial Field	2006	Comp	•	•	•	•	•	•	
Firefighter's Park	2006	2008	•	•					On hold-pending Fire Dept space analysis
Silver Valley Park	2006	2007	•						Awaiting land transfer
Youth Action Park	2006	2008	•	•	•	•	•	•	Opening April 2008
Webster's Corners	2006	2008							Consultation April 2008
Cottonwood East	2007	2008							Initial design planning April 2008
BMX Skill Develop't Park-Albion Park	2008								Initial design meeting March 2008
Hammond Sport Field Renovation	2008								Dependent on successful grant application and third party funding



**Brickwood Park**

## 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.

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

Continue to improve the walk-ability of the downtown, ensuring it is pedestrian friendly and accessible, particularly for those with impaired mobility.

In co-operation with other regional stakeholders, identify improvements to the inter-municipal transportation system within the Lower Mainland and the Fraser Valley.

The District's transportation network is undergoing major improvements. In 2007, improvements to 224 Street from Brown Avenue to 122 Avenue were completed and bike lanes and curb extensions were installed on 203 Street from Hammond Road to Patterson Avenue. Traffic calming measures were put into place in the upper Hammond area bounded by 207 Street, Maple Crescent and Westfield Avenue and a traffic circle was installed on 105 Avenue at Tamarack. Transit improvements are well underway, including a new transit exchange hub.

### 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 the community a safer place for automobile drivers, cyclists, pedestrians and equestrians. There were a number of Safer City initiatives completed in 2007. 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 15.*

### 2007 Safer City Initiatives

#### Safer School Travel Initiatives

- 240 Street - Albion School Improvements
- Webster's Corner School Improvements

#### Intersection Improvements

- 216 Street Intersection Improvements
- 224 Street and Dewdney Trunk Road Improvements
- Intersection Operation Review

#### Pedestrian Facility Improvements

- 210 Street and Dewdney Trunk Road Pedestrian Signal
- Dewdney Trunk Road 8 Transit Stop Improvements
- Dewdney Trunk Road at Edge Street Wheelchair Ramp Improvements
- Lougheed Highway at 227 Street Wheelchair Ramp Improvements

#### Traffic Calming Initiatives

- 105 Avenue at Tamarack Traffic Circle
- 224 Street Median Installation (121 Avenue to 122 Avenue)
- Kanaka Way Traffic Calming
- Lorne Avenue Traffic Calming
- Westfield Traffic Calming

#### Cycling Facility Improvements

- 203 Street Bike Lane (Patterson Avenue to Hammond Avenue)

#### Other Initiatives

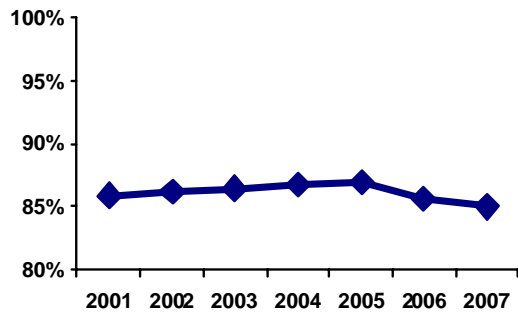
- ICBC Road Sense Promotion

# Progress Report 2007

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

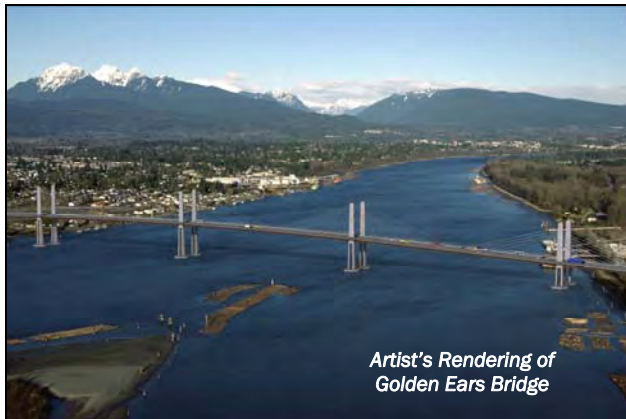
The District's Operations Department maintains a road network of over 450 kilometres. Keeping the roads in good shape involves inspections, shouldering and grading, sweeping, ice control, curb repair, roadside mowing, asphalt patching, crack sealing, and road marking for traffic lanes, crosswalks, arrows,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

Percentage of roads in a condition at or above acceptable

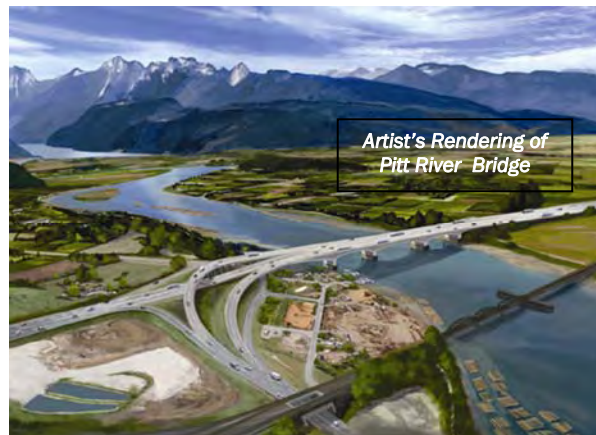


The existing road network is experiencing visible and accelerating deterioration.

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.



The Golden Ears Bridge and new Pitt River Bridge are currently under construction.



## Environment

### Strategic Direction

Continue to promote individual, business and community responsibility for the stewardship of natural resources

Identify and devise effective protective mechanisms for environmental features (such as watercourses) and areas that require special recognition and management.

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

Set targets for the purchase and installation of renewable energy sources and establish energy efficiency goals for facilities, infrastructure, operations and fleet.

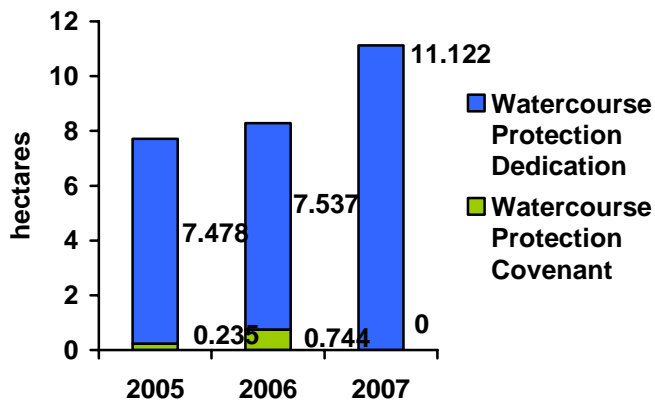
Lobby senior levels of government to change codes and regulations to promote or require the use of "green" and innovative technology.

Maple Ridge has made a commitment to pursue policies and practices that encourage and promote sustainability in the community and in its corporate practices. The District continues to lead the nation in preserving and enhancing its community's quality of life, air, water and land. The District, long a front-runner in the protection of environmentally sensitive areas, is one of the first municipalities to promote green-building and innovative technologies in residential and commercial construction and infrastructure. The District has won a number of awards for its practices relating to energy use in civic buildings and the municipal fleet and its support of community waste reduction activities.

### 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

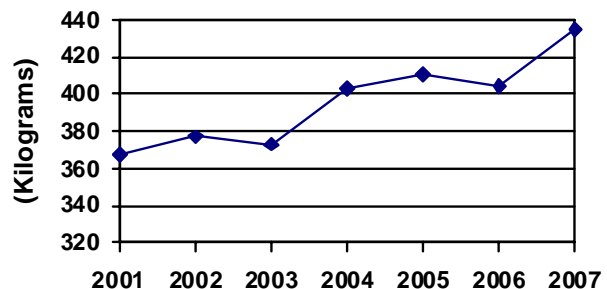


The District continues to pursue its strong commitment to environmental practices by acquiring and protecting lands adjacent to watercourses.

**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 225 in 2007. A significant rise in recycled materials per household over this same period demonstrates an awareness and willingness among citizens and business owners.

Recycling per Household



# Progress Report 2007

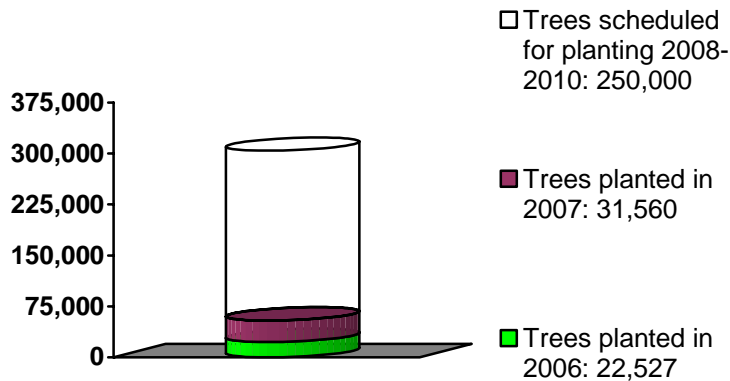
## Promote individual and community responsibility for the stewardship of natural resources

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**



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

The District demonstrated its own leadership in this area by incorporating Leadership in Energy and Environmental Design (LEED) standards into the new Randy Herman Centre for Community Safety.

All of the work to apply for LEED Silver certification has been completed and the application is in progress.

The building has been occupied by service providers since April 2007.



## Community Relations

### Strategic Direction

Provide a continuum of opportunities that encourage and enable citizen participation in local government and local government decision-making.

Develop methods to communicate on a timely basis with citizens and community groups.

Survey citizens to obtain their views on the community and their satisfaction with District services.

Provide information about and actively promote the actions individual citizens and businesses can take to augment the District's sustainability efforts.

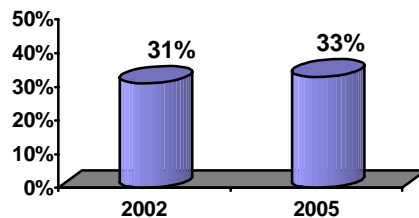
Provide opportunities through events and festivals for growing our citizens' sense of community.

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 citizen volunteer participation as a valuable leisure and recreation activity

##### Community Volunteerism \*



One-third (33%) of Maple Ridge residents volunteered within the community during 2005. The proportion of Maple Ridge residents who say they have volunteered has increased marginally since 2002 (up two percentage points from 31%); next survey scheduled for 2008.

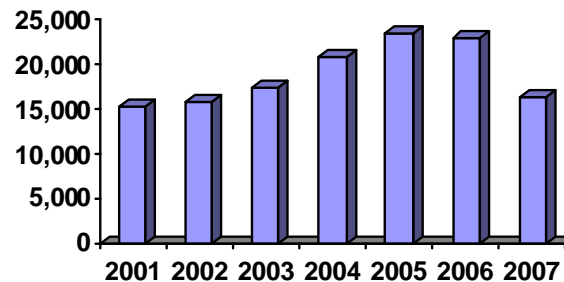
\* **Source:** Parks and Recreation Survey 2002 and 2005; 2005 survey conducted by Ipsos-Reid. The next planned survey is in 2008.

#### 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 2007, 31 people with developmental disabilities worked for RMRS, up from 27 in 2001.

##### Annual Hours of Work for People with Developmental Disabilities





# Progress Report 2007

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## Other Community Relations Accomplishments:

- In 2007, 24 volunteers donated 676 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 26,000 volunteer hours were logged with Parks & Leisure Services in 2007.
- Volunteers also provide an invaluable service to the community through their involvement with the Ridge Meadows Volunteer Crime Prevention programs, Search & Rescue initiatives and call-outs with Emergency Social Services programs. In 2007, 837 volunteers were trained in a variety of emergency support capacities and provided 23,934 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 a Car Wash, Muscular Dystrophy Boot Drive, and the 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 2007, over \$93,000 was raised for various charities.



## 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 and Kwantlen First Nations; our fellow members of the Greater Vancouver Regional District (now Metro Vancouver) and the Fraser Valley Regional District.

Enhance relationships with provincial and federal employees and politicians to further the legitimate interests of the District.

Continue to leverage our voice and enhance our relationships with the UBCM, FCM and the LMLGA.

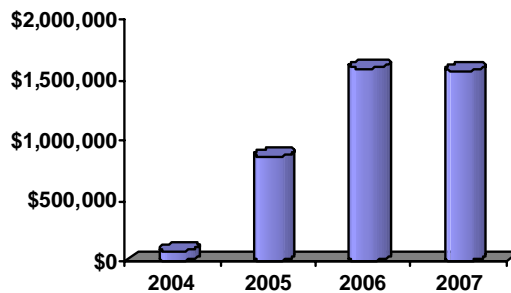
Identify and promote the use of partnerships and networks with public agencies; crown corporations; business; not-for-profit; community groups; and, volunteers to provide local government and community services in a cost-efficient, effective and timely manner.

The District maintains memberships on many different boards and committees to represent the interests of citizens and customers. District participation on regional committees and senior government initiatives is essential in bringing home benefits to the community. We have been working with 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 network in a collaborative process to access additional resources to address community needs, issues, and priorities

Funding from local, regional, provincial, and federal programs received through local network tables collaborations that are supported by District Social Planning staff.



**Highlights:** The networks continue to work together to find broad based solutions, addressing community needs and priorities by accessing resources and mobilizing assets. One of the most important collaborations of 2007 has been the Community Connections project. This project will receive close to \$200,000 in planning and capital funding to develop a “hub” of services located at Eric Langton Elementary School. The Hub is also

home to the newly founded “Strong Start” Centre. The Early Childhood Development Committee and School District No. 42 have worked together to support this free, drop-in early learning centre for pre-school children and their parents or caregivers.

Another highlight is the community work around homelessness resulting in continued funding of the Alouette Homestart’s Society Iron Horse Youth Safe House and Outreach Services. Both of these services are recognized to have had significant positive impacts in the work of supporting citizens in the community that are faced with homelessness.

#### 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 upholds and enhances the public trust.

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

Demonstrate leadership in applying and promoting the principles of sustainability recognizing that each individual decision may not be optimal for all pillars of sustainability.

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 23 Council meetings, 22 Committee of the Whole meetings, 38 Council Workshops, 11 Public Hearings, 64 Advisory Committee meetings and 1 meeting 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 2008 through 2012 adopted before the end of 2007.

### Performance Measures

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

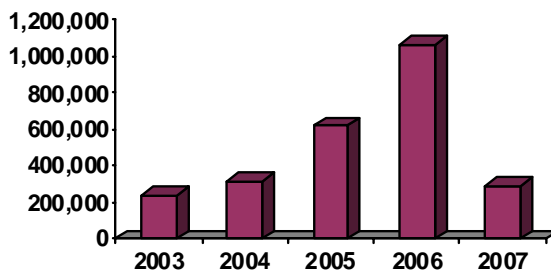
Almost 9 in 10 Maple Ridge residents have access to the Internet.

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.

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

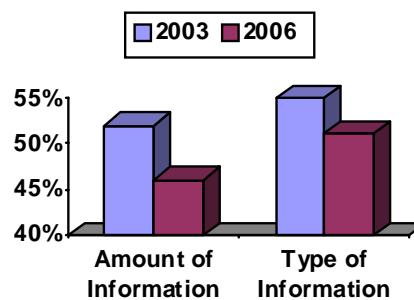
\* **Source:** Maple Ridge Citizen Satisfaction Survey, Mustel Group, 2002 and 2005. Next survey scheduled for 2008.

#### Website User Visits



The statistics for 2007 are lower due to a change in service providers and a different method of reporting visits. The statistics were not provided to the District from January - March.

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



# Progress Report 2007

## Financial Management

### Strategic Direction

Construct financial plans and business plans in accordance with the adopted Financial Sustainability Policies.

Develop multi-year financial plans that not only address immediate needs but also address the long-term sustainability of our community.

Use a formal, business planning framework as a means to structure decision-making and publicly reporting performance.

Identify methods to expand the tax base and generate non-tax revenue.

Continue to use a user-pay philosophy.

Review policies and processes to ensure they are consistent with the corporate strategic direction and external influences.

Provide high quality municipal services to citizens and customers in a cost effective, efficient and timely manner.

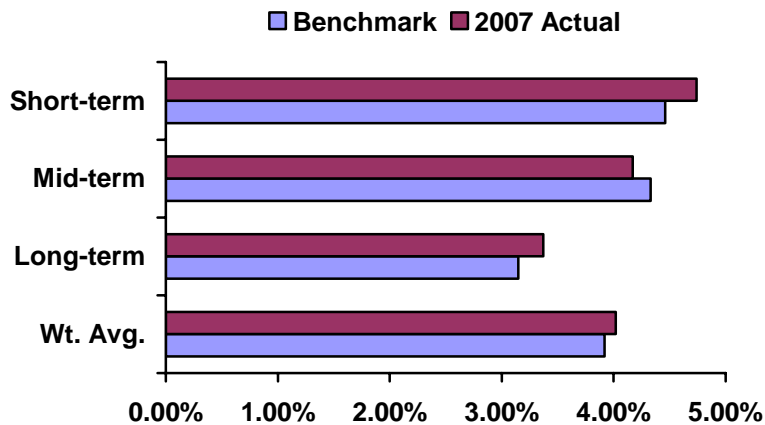
The District uses a multi-year business and financial planning process that has been held up as a model for other local governments to emulate. All aspects of this process are held in meetings that are open to the public, where citizens and stakeholders are encouraged to be involved throughout the process. Seeking ways to provide quality services while reducing the property tax burden on 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 2007 was 4.02% compared to a benchmark index (Municipal Finance Authority investment funds) of 3.92%. The return includes interest payments, interest accrued and unrealized gains or losses due to changes in the market value of the District's holdings. Including market value changes in the calculation will cause fluctuations in returns, as market pricing change, but is an accurate measurement of overall return and allows for meaningful comparison to benchmarks.

#### Municipal Investment Return



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 2007

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## **Provide high quality municipal services to 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.

	<b>2007 Budget*</b>	<b>2007 Actual</b>	<b>2007 Variance\$</b>	<b>2007 Variance%</b>	<b>2006 Variance%</b>
Water	1,692,872	2,034,824	-341,952	-20%	2%
Sewer	417,553	419,618	-2,065	0%	2%
Roads	3,274,709	2,354,961	919,748	28%	-5%
Drainage	2,877,085	2,938,106	-61,021	-2%	-21%
Parks	1,777,778	1,821,195	-43,417	-2%	-12%

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 2007

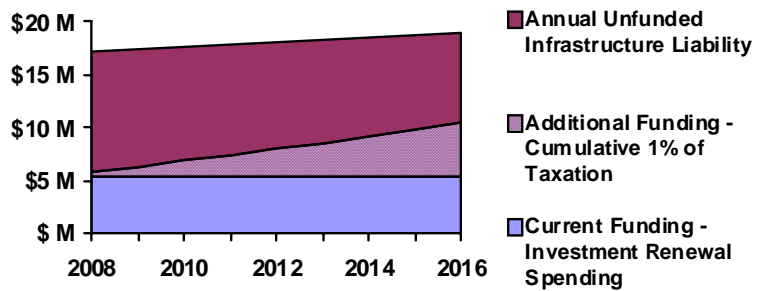
## Ensure infrastructure serves the community in a manner that maintains health, safety, and quality of life

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 the District should be spending on average over \$29 million every year. The District's 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, the District continues 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, the District has an opportunity to get ahead of the curve. The District has a plan in place to address this issue, including:

	<b>Estimated Replacement Value</b>	<b>Annual Spending Required (estimated)</b>
Highways	\$579,978,500	\$18,898,122
Drainage	170,090,568	4,041,054
Sewage	151,952,954	3,608,650
Water	120,833,285	2,416,666
	<b>\$1,022,855,307</b>	<b>\$28,964,492</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 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.

**Investment Renewal Spending**



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

### Complete Comprehensive Lifecycle Study and 30-Year Financial Plan

#### 2007 Completed Studies

Fire Hall 2  
 Fire Hall 3  
 Operations Centre Building

#### 2008 Planned Studies

City Hall  
 Arts Centre

# Progress Report 2007

## 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, and zoning. The District must also ensure that the application 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>2006</u>	<u>2007</u>	<u>Change</u>
Single Family Residential	15 to 20	20 to 30	Increase*
Basement Finish	5 to 7	5 to 10	-
Tenant Improvement	12 to 15	10 - 15	-
New Commercial Building	15 to 30	40 to 50	Increase*
New Apartment Building	15 to 30	40 to 50	Increase*

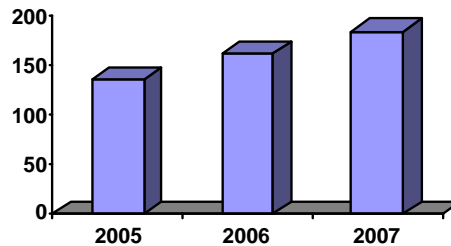
\* An increase in the number of working days to issue a building permit was experienced in 2007 due to available staff resources.

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

The District of Maple Ridge supports employee training and development that is directly related to the job. Continued education is an opportunity for staff to gain new knowledge and skills, for preparation to meet future organizational needs and to ensure that District corporate goals are achieved.

In 2007, staff attended many internal workshops and computer courses as well as specific equipment training. 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, 2007, Council reached a unanimous consensus to adopt the 2008 - 2012 Consolidated Financial Plan.

# Progress Report 2007

## Internal Service Measures

### Strategic Direction

#### Strategic Leadership

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

#### Community and 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 and Improvement Plans

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

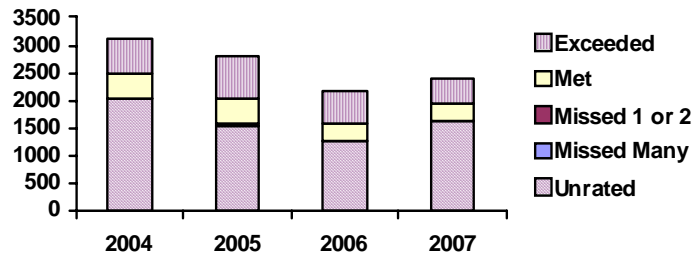
The following set of performance measures relates to how the District provides corporate services to internal clients (i.e., municipal staff), which ultimately assists them in providing services to the community.

### Performance Measures

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

Client expectations were met or exceeded in 99% of the cases that were rated in 2007, representing over 700 calls for assistance. However, client feedback remains fairly low.

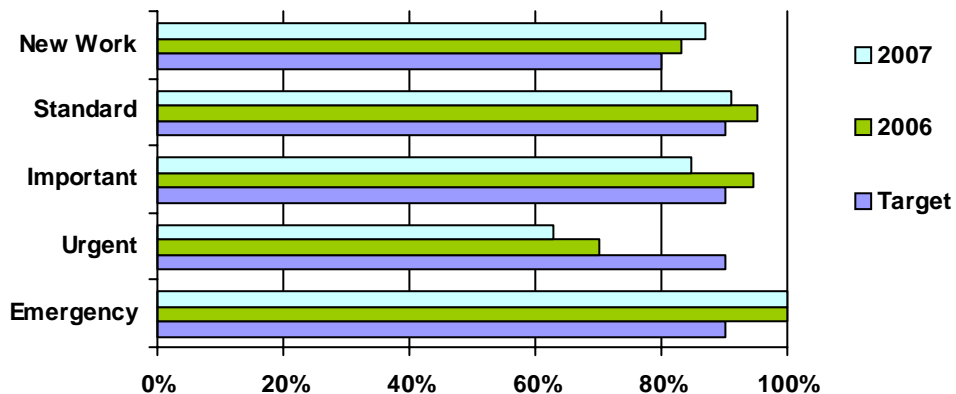
Service Requests - Meeting Client Expectations



The number of requests for assistance by technology users has shown a general 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.

However, 2007 figures show a slight upward tendency from the previous year although it is too early to conclude the reasons or impact.

Meeting Service Level Agreement Times



Resolution targets were met in 3 of the 5 priority categories as noted in the graph above. The 'important' and 'urgent' categories missed the resolution targets in 23 of 113 tickets. All remaining 2,281 tickets met their resolution targets. The Information Services department is presently reviewing the Service Level Agreement to ensure resourcing and commitments are reasonable and all but unavoidable circumstances have been addressed.



# Services Provided by Municipal Departments

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**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 Corporate 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

*Manager Economic Development – Sandy Blue*

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. The District strives to set 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.

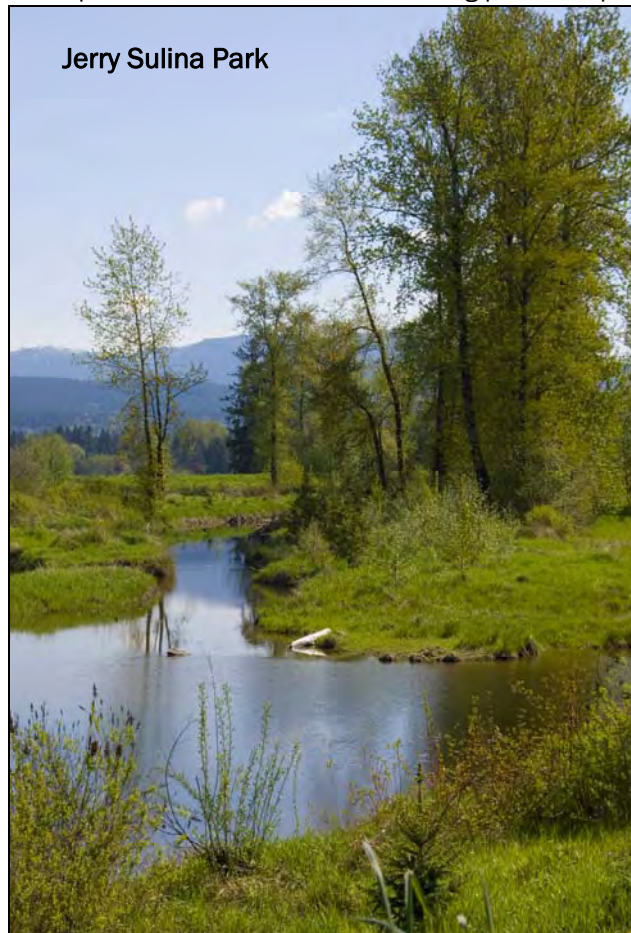
More than 80% of employees are governed by the terms of the Collective Agreement in place between the District and the Canadian Union of Public Employees. The negotiation and day-to-day administration of the agreement (including grievance and classification administration) is a key service provided.

A number of critical programs are administered, which contribute to the well-being and productivity of District employees. These include: attendance management, employee assistance, the occupational health & safety, the employee recognition and suggestion, and the administration of the employee welfare benefits.

## 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.



# Services Provided by Municipal Departments

## **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 citizens from Pitt Meadows.

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

The service guidelines emphasize the protection of natural resources, the provision of basic leisure skill development, social opportunities, family-oriented and pre-school 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 to 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 Greg Moore Youth Centre). There are also buildings at the Maple Ridge Fairgrounds, Hammond Pool, Hammond Community Centre, Pitt Meadows Recreation Hall, Pitt Meadows Family Recreation Centre, and Harris Road Pool. The department is also involved in partnerships with others to operate the Golden Ears Winter Club, the public library, the Arts Centre & Theatre, Whonnock Community Centre, the Museums in 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 (including the School District and Douglas College) in the delivery of leisure services, often 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. 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.



# Services Provided by Municipal Departments

## 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 the organization. In addition, the division is 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. Corporate & Financial Services also provides 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.

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 by-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 "Conduct our business in a manner that upholds and enhances the public trust." 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.

The Information Services department coordinates strategic technology direction for the District, develops and maintains common standards, architectures, and business solutions to help deliver public services efficiently and enhances and operates the District's corporate communications and computing assets which include telephone, radio, email, networks and servers.

# Services Provided by Municipal Departments

The department also provides technical assistance to district staff, enhances and maintains corporate mapping and data assets and provides 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 approximately 450 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.

## Public Works & Development Services:

*General Manager – Frank Quinn*

The Public Works & 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 Licences, 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 including Drainage and Terrain Engineering, Transportation and Traffic Engineering, Wastewater (Sewer) Engineering, and Waterworks Engineering

The department provides 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. 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, roads, sewage, and drainage collection systems are estimated at approximately \$440 million.

## 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.



# Services Provided by Municipal Departments

## 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 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.

Roadworks is led by the Roads & Equipment Superintendent. Responsible for asphalt patching, sidewalk maintenance, road grading, snow/ice control, bridge maintenance, street sweeping, and 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, Supervisory Control and Data Acquisition (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 District customers receive quality service at competitive prices. Calls are received in this department 24 hours per day - 7 days a week and are investigated, responded to and recorded in the public action request system.

## Planning Department

*Director – Jane Pickering*

The Planning department is responsible for pursuing Council's direction in land use policy creation and the management of a variety of development applications. The department is also involved with data collection, monitoring and the dissemination of information and liaison with a number of internal and external agencies. A large component of the 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.

This section is responsible for the implementation of the Development Application Standards bylaw and coordinating the Environmental Review Committee. They are also responsible for processing development files including amendments to the Official Community Plan and Zoning Bylaw, Land Use Inquiry, Subdivision, Development Permit, Development Variance Permit, and Land Reserve Commission filling applications. Other areas include researching the environmental component of the Emergency Response Plan, reviewing the contract for the Mosquito Control Program and researching new contract provisions, as well as assessing changes in Provincial regulations.

Staff support is provided to the Bicycle Advisory Committee and to the Board of Variance along with providing Arboriculture services including landscape inspection, street tree selection and inspection, and hazardous tree assessments for municipal work sites.

# Services Provided by Municipal Departments

## **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.

This section is responsible for Zoning and Official Community Plan policy review and development and professional support and advice to Council, committees of Council, members of the public, community groups, community agencies, and independent consultants. Technical assistance is provided to other departments as well as brochure development. Community Planning is involved in the creation and review of the Official Community Plan community and ancillary neighbourhood plans, the review of bylaws related to development and participate 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 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 98 dedicated paid-on-call firefighters, 26 full-time firefighters, six chief officers, and two administrative support staff. The Fire department relies 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 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 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 provides the most modern first responder treatment for heart attack victims. 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, and is 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.



# Services Provided by Municipal Departments

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

Inspector – Jim Wakely

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 provides 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”.*

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 responsible for the investigation of offences against the various Federal Acts, particularly the Criminal Code of Canada, Provincial Statutes, and some municipal bylaws.
- *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.
- *Crime Reduction Unit* – targets prolific offenders and crime in both communities.
- *General Investigation* - Responsible for investigation of all serious crimes, including sexual assaults and fraud cases that require extensive investigation which are beyond the resources of the General Duty section.
- Other areas of police work include:
  - Administration
  - Police Dog Service
  - Records Management
  - Forensic Identification
  - Youth Resource Officers
  - Victim Services



The detachment is responsible for policing the communities of Maple Ridge and Pitt Meadows. Maple Ridge currently has contracted 86 RCMP member positions, Pitt Meadows has contracted 20 RCMP members, and the Provincial Government provides for three positions. The total detachment complement is 109 members. As well, there are 33.5 full-time municipal employees who provide support in clerical and administrative duties such as exhibits, guarding, customer service, records management, Canadian Police Information Centre (CPIC), Prime, volunteer coordination, training and media and court liaison. As well, approx. 40 trained and supporting on-call resources provide back-up support to the regular complement. Ridge Meadows 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, and Auxiliaries.

# Awards

The District was the recipient of the 11<sup>th</sup> consecutive Government Finance Officer's Association (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.

The District was the recipient of the 17<sup>th</sup> 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 communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.



The District website was recognized for two prestigious awards.

## **"Online Strategy of the Year"**

At the annual VIATech Technology Awards in Victoria, the District website was recognized for the creative usability, innovative design, and results achieved from the underlying communication strategy.

## **"Community Excellence Awards Program"**

The District website was honoured for having produced an outstanding website and demonstration of leadership and innovation. The UBCM Community Excellence Awards program encourages local governments to showcase best practices that rise above others with vision, creativity and teamwork, and that furthermore can be a model for other municipalities.

Maple Ridge was the first community in British Columbia to engage in the Smart Growth on the Ground program in partnership with the Design Centre for Sustainability at UBC, the Real Estate Institute of BC, and Smart Growth BC. This earned the District the coveted **"Smarty Award."** The program has led to substantial policy and regulatory changes in support of a sustainable downtown area in Maple Ridge.



Andrew Wood, Municipal Engineer, produced a paper titled "Assessment of Water Main Break Data for Asset Management" which was selected for the 2007 American Water Works Association Distribution and Plant Operations Division **"Best Paper Award."** The paper was published in the July 2006 issue of Journal AWWA.

Mike Murray, General Manager: Community Development, Parks & Recreation Services was the recipient of the **"British Columbia Community Achievement Award."** This award celebrates British Columbians who go above and beyond in their dedication and service to others and who devote time and energy to making their communities more caring, dynamic, beautiful, healthy, and unique.





# Awards

The District won the BC Landscape & Nursery Association “**Environmental Stewardship Award**” for its Community Ecosystem Restoration Initiative. The Community Ecosystem Restoration Initiative (CERI) is a program developed jointly by the District of Maple Ridge and ERA Ecosystem Restoration Associates, directing millions of dollars in urban forest benefits at minimal or no cost to the local taxpayer. The initiative includes various objectives and benefits including:

- Identification of suitable restoration sites using municipal mapping and inventory of disturbed areas, sparsely vegetated areas, dead and dying deciduous stands, as well as riparian areas that have a high incidence of invasive flora species;
- Developing landscape prescriptions for hazard tree removal, thinning, invasive plant removal, and re-planting for municipal public and private lands;
- Securing tree stocks using native species;
- Promotion and support of ecosystem biodiversity conservation;
- Implementing planting of nearly 300,000 tree specimens around the District of Maple Ridge;
- Carrying out follow up treatments – monitoring and maintenance; and
- Municipal-wide education outreach program with general public and school programs.



The Municipal Advisory Committee on Accessibility Issues hosted the fourth annual Awards ceremony, recognizing businesses and individuals who make an outstanding effort to support individuals with disabilities. The Maple Ridge Leisure Centre was presented with an award for their commitment to making the centre welcoming and accessible for all individuals.



The District is proud to announce that employees raised \$30,200 during this year’s United Way fundraising effort. Much of this money stays in the community to help those in need.

The District received the much-coveted **United Way “Award of Excellence”** because this was the fifth consecutive year that the District’s employee campaign achieved United Way “Gold” status. While this recognition is nice, the true value of the campaign is the funds raised to assist friends and neighbours.

# Summary of Services and Regional Relationships

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The District of Maple Ridge is the sixth oldest and eleventh largest (by land size) of the 157 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 Metro Vancouver (formerly 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 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 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.
- **Metro Vancouver (formerly Greater Vancouver Regional District) –**  
Provides air quality management, transportation planning, regional housing, regional parks (the 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 water, maintaining the supply, ensuring its quality, and delivering it to the member municipalities for distribution by local systems.



# Summary of Services and Regional Relationships

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 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 2007 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, 2007.



Our 2006 Annual Report received the Government Finance Officer's Association's (GFOA) Canadian Award for Financial Reporting, an award that recognizes local governments across Canada that produce high quality financial reports. This was the 17<sup>th</sup> consecutive year that Maple Ridge received this award.

The purpose of the Annual Report is to provide insight into the financial results for our fiscal year ended December 31, 2007. For your convenience, it is divided into three sections, as follows:

1. **Introductory Section** – Provides an overview of Council's strategic direction and the economic and administrative context in which the District operates.
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 2007 Progress Report, on page 12, communicates performance towards the achievement of these goals and objectives during 2007. We will continue to measure our performance in these areas and communicate results each year.

## 2007 in Review

2007 was an extremely busy year. Added to the already ambitious work plans approved during business planning was the need to prepare for the threat of flooding during the spring freshet. The following highlights just a few of the accomplishments realized during 2007:

- Revised the Corporate Strategic Plan, incorporating sustainability principles
- Conducted a major review of the DCC bylaw
- Secured over \$2M in Provincial funding to improve the Albion Dykes

- Supported the implementation of the Downtown Business Improvement Area, a non-profit organization with a vision of creating an economically diverse and vibrant community core
- Contributed \$1.5M towards the acquisition of land for a regional park on the North Alouette
- Invested \$3M in upgrades to our roads network
- Worked with community agencies to pursue senior government funding in support of social issues
- Completed installation of standby power systems for critical civic facilities
- Received the UBCM Community Excellence Program Award for our new website
- Received the Smart Growth BC Smarty Award for policy development
- Transferred Maple Ridge Municipal Holdings Ltd's assets to the District

## Local Economic Climate

The economic outlook in British Columbia remained positive in 2007 with growth in real Gross Domestic Product (GDP) of 3.1%. In the Lower Mainland the unemployment rate averaged around 4% for the year, similar to the Provincial average of 4.2%.

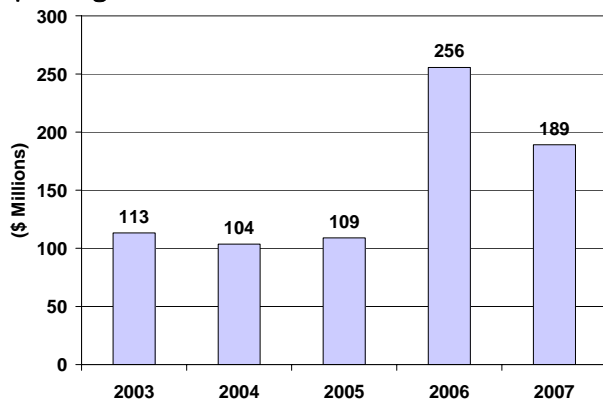
There are some indications that the annual declines in the jobless rates we have enjoyed since 2002 may be coming to an end; the result of a number of factors such as the high Canadian dollar, declining demand and prices for commodities such as lumber and continued economic troubles in the United States. Growth in BC's real GDP for 2008 originally forecast at 2.9% is now forecast to be about 2.2%.

Locally, construction on both the Golden Ears and the Pitt River Bridges is underway with completion expected sometime in 2009. Their completion should see traffic flows in the area ease and make the area more attractive for business.

In 2007, Maple Ridge continued to benefit from the brisk pace of local development. Almost 4,000 building permits were issued with an estimated construction value in excess of \$189M. Activity declined somewhat from the 2006 levels, reflecting the unusually large number of multi-unit developments started in 2006.

# Message from the Corporate Finance Officer

## Maple Ridge Construction Values



Maple Ridge issued over 4,000 business licences in 2007. This is consistent with the number issued in 2006. Licences are issued for commercial, home-based, and non-residential businesses. The proportion of licences for each category has remained 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 affect 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 regional district (Metro Vancouver) and related entities. The District does not control the financial operations of Metro Vancouver, 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

Events such as a pandemic, natural disaster or technology failure could have an impact on the District's operations. An Emergency Preparedness plan is in place and the District activates the Emergency Operations Centre (EOC) when needed to respond to events. In 2007, the EOC was activated during the spring freshet due to the threat of flooding. A comprehensive response plan was developed to ensure that the District was ready to respond to the event and steps were taken to keep Maple Ridge residents informed about the status of the spring freshet and steps they could take to prepare themselves for potential flooding.

### 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 annually 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.

Business and Financial Plan review sessions are open to the public and provide opportunities 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 2007-2011 Financial Plan was developed using the following key assumptions, all of which were discussed at Council meetings open to the public:

- The assessment base would experience real growth of 2.35% per year

# Message from the Corporate Finance Officer

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- Property tax revenues would increase by 4.75% in 2007 and by 4% in 2008 through 2011
- The Fire Improvement Levy would continue to increase by \$600,000 plus growth each year
- Sewer Utility rates would increase by 5% and Water Utility rates by 9% 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:

- Support for downtown renewal
- Support for corporate succession planning
- Provision for staff in key areas experiencing shortages
- Support for a sustainability implementation plan

The 2007-2011 Financial Plan reflected Council's commitment to maintaining our infrastructure into the future. Starting in 2008, 1% of the approved tax increases will be directed toward 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 District is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the 2007 Audited Consolidated Financial Statements and is intended to enhance understanding of our financial activities and some of the major factors that affected our financial position. It is supplementary information to the financial statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supplementary information.

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 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 Consolidated 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).

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. Rather, they 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 Consolidated Financial Statements is a report from 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 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 from management specific reports or analysis and 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.

# Message from the Corporate Finance Officer

## Financial Statement Composition

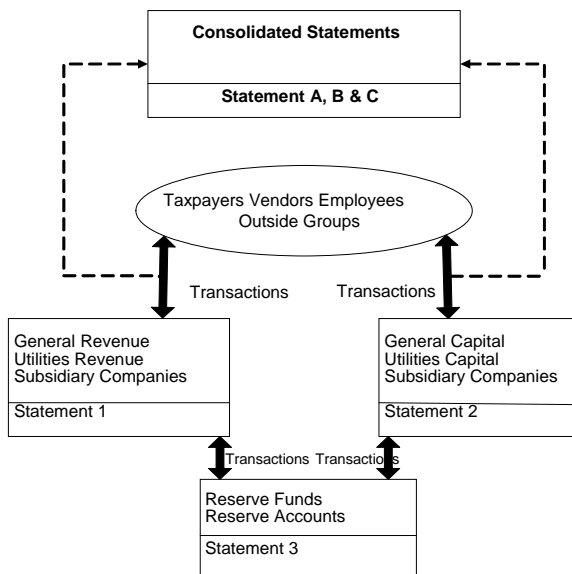
Revenue and Capital Funds have transactions with outside groups, with each other and with Reserve Funds.

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.



## 2007 Consolidated Financial Statements

From a financial perspective, the results for 2007 are positive. The year ended without the Net Debt projected in the financial plan. Revenues exceeded expenditures by \$6M compared with a projected deficiency of \$17M; reserve balances increased by \$4M to a total of \$46M.

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 2007.

The following sections provide an analysis of the 2007 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 \$10M representing an improvement in financial position of \$6M compared to a planned decline of \$17M.
- Municipal long-term debt decreased by \$2M to a total of \$46M.
- Unused annual debt servicing capacity based on our current financial condition is \$13.5 Million.

## 1 Statement A – Page 61

### 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 existing financial commitments.

#### Financial Assets:

- The District has a Net Financial Asset position of \$10M as at December 31, 2007. The change in Net Assets is discussed in more detail in the Consolidated Statement of Financial Activities (Statement B).
- Cash and investments have increased by \$15M through earnings (\$6M) and deposits for work to be done in the future (\$9M).
- Receivables increased by \$1.5M mainly due to an increase in amounts due from higher levels of government for emergency related events and flood mitigation works.

#### Liabilities:

- The actuarially determined liability for future employee benefits is \$4.1M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- As discussed in section 6 there were a number of capital projects \$14.7M that were not completed as planned by December 31, 2007. Had these projects been completed as planned they would have decreased cash and therefore the Financial Position would have been Net Debt of \$10.8M.

## 2 Statement B – Page 62

### Consolidated Statement of Financial Activities

This statement reports the extent to which revenues raised in 2007 were sufficient to meet expenditures in 2007. 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 (2006)*

- Revenue from general taxation increased \$3.8M through a combination of higher tax levies and growth of the assessment roll.
- User fees and other revenue increased by \$1.6M. Most of this can be attributed to growth and building related activities.
- Since development revenues and senior government grants are often linked to capital ex-

# Message from the Corporate Finance Officer

penditures, most changes in these revenues are related to changes in capital expenditures.

- Investment income was up due in part to a larger portfolio. However, the market value of these investments was below carrying value at year-end, which may necessitate a write down in 2008. 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 (2007)*

As in previous years, there were 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 \$17M. This was offset by higher than expected revenues from investment earnings and user fees, such as building permits.

## iii) Consolidated Expenditures (Statement B)

*Compared to previous year (2006)*

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 (2007)*

The consolidated financial activities for 2007 reflect a positive variance of \$35.6M compared to budget.

The main contributor to this variance is the level of capital expenditures. Actual expenditures were \$32M less than forecast in the Adopted Financial Plan. (See Segment Report for functional comparisons – Page 70).

## 3 Statement C – Page 63

### 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 a refundable deposit, cash is increased but revenue is not.

The District's cash position decreased by \$9.7M in 2007; this was due to a change in investment strategy which saw longer-term portfolio investments increase by \$25M. The increase in portfolio investments is attributable to:

- A change in investment strategy \$9.7M
- Excess of revenue over expenditures \$6.3M
- Increase in DCC cash collections \$5.7M
- Prepayments and other deposits \$3.3M

## 4 Statement 1 – Page 78

### Statement of Changes in Operating Fund Balances

#### i) Operating Expenditures

*Compared to previous year (2006)*

The overall increase in expenditure levels was about 8% but there were a couple of exceptional areas of increased costs:

- Transportation costs increased, primarily the result of successfully filling some staffing vacancies. (12%).
- Water utility costs were up due to both increased consumption and rates as well as the early payout of a cost share agreement with the regional district. (34%).

#### ii) Operating Expenditures

*Compared to budget (2007)*

Operating expenditures were below budget in most areas, the result of deferred work projects and savings from pending labour contracts. The related expenditures are expected to occur in 2008. In addition, RCMP contract costs were lower than anticipated, resulting in savings in the Protective Services area.

## 5 Statement 2 – Page 79

### Statement of Changes in Capital Fund Balances

#### i) Capital Expenditures

*Compared to previous year (2006)*

Excluding developer contributed assets, capital activity increased overall by \$6.2 million from last year. This increase was driven by a few key projects:

- Installation of emergency generators for critical civic facilities
- Replacement of a fire truck
- Reinforcement of Albion Dyke structures
- Drainage improvements on 240 Street

#### ii) Capital Expenditures

*Compared to budget (2007)*

Actual 2007 capital expenditures fell short of budget by \$32M. 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.



# Message from the Corporate Finance Officer

## 6 Other

### 2007 Fund Balances:

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

The Operating Fund balances of \$9.8M (as shown on Statement 1) are detailed in the notes to the financial statements under **“significant accounting policies.”** These funds represent financial assets available to the District that Council has not earmarked for specific future use.

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

This fund is in a deficit position of \$72.8K because of a shortfall in the identified funding source for a parks project. In the interim carrying costs are allocated to the General Revenue Fund. There is no effect on the consolidated expenditures or the financial position. Funding will be available in 2008.

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

Reserve Accounts are appropriations of surplus, established informally and generally associated with the operating program. These totaled \$18.4M as at December 31, 2007.

Reserve Funds are established by Council bylaw and are usually restricted for capital purposes. Financial assets within a reserve fund can only be for the purpose it was established. These totaled \$28M as at December 31, 2007.

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 use of Reserve Funds and Reserve Accounts has allowed the District to manage the needs of a growing community for over 30 years.

There is \$46M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2007. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$11.6M and Net Debt increased similarly.

### Assessment of Trends

The District has Net Financial Assets of \$10 million at the end of 2007. This position has improved from Net Debt of \$1 million in 2005, which was the result of 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.

Based on current projections, we expect our financial position to move into Net Debt for the next five years. These

projections are based on the expectation that capital expenditures will occur as planned. Past experience indicates that this does not typically occur but it is important to keep in mind the impact of the financial plan on our financial position.

### Outlook

In December of 2007, Council adopted a financial plan for 2008–2012. The plan includes an aggressive capital program with almost \$190M in projects intended to address infrastructure needs in the District and uses debt financing as part of the funding strategy. 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:

- Growth driven increases in operating costs
- A predominately residential assessment base that continues to grow faster than the commercial and industrial sector
- Increasing costs from the regional district for sewer and water
- Providing for the future replacement of infrastructure
- Recruiting and retaining staff in the current labour market
- Changes to PSAB guidelines and reporting models

### Conclusion

Maple Ridge continues to demonstrate its commitment and expertise in financial management, as demonstrated by receiving the Canadian Award for Financial Reporting for the 17<sup>th</sup> consecutive year.

Some items planned for 2008 are:

- Completion of an Area Plan for the Downtown
- Conduct a comprehensive fleet analysis using the E3 Fleet Green Guidelines
- Expansion of Fire Hall #1 incorporating LEED principles
- Implementation of the Community Safety Officer Program
- Municipal Election in November

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 2007 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, 2008

# 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, 2007.

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 2007 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 Expenditures
- Statement of Changes in Operating Fund Balance
- Statement of Changes in Capital Fund Balances
- Statement of Changes in Reserve Balances
- Continuity Schedule of Long Term Debt
- Continuity Schedule of Reserves

# Consolidated Financial Statements

## Management's Responsibility For Financial Reporting

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". 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, have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements principally through its Audit Committee. The Committee meets with management 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 the actions of management to implement such recommendations.



Paul Gill, CGA  
General Manager: Corporate & Financial Services



Jim Rule  
Chief Administrative Officer



**BDO Dunwoody LLP**  
Chartered Accountants

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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, 2007 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, 2007 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 2 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 12, 2008

*BDO Dunwoody LLP is a Limited Liability Partnership registered in Ontario*

# Consolidated Financial Statements

## Significant Accounting Policies

For the Year Ended December 31, 2007

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

The District of Maple Ridge (The "Municipality") is a local government located in British Columbia, Canada. The Municipality is not subject to income taxes. 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, and Reserve Funds of the Municipality, and the 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.

	<u>2007</u>	<u>2006</u>
<b>Operating Funds</b> (Statement 1) - As at December 31, the fund balances were as follows:		
General Revenue Fund	\$ 2,673,416	\$ 2,442,301
Sewer Revenue Fund	3,737,315	3,401,602
Water Revenue Fund	<u>3,452,433</u>	<u>3,353,988</u>
	<u>9,863,164</u>	<u>9,197,891</u>
<b>Capital Funds</b> (Statement 2) - As at December 31, the fund balances were as follows:		
General Capital Fund	(72,817)	393,746
Sewer Capital Fund	-	-
Water Capital Fund	-	-
	<u>(72,817)</u>	<u>393,746</u>
<b>Reserves</b> (Statement 3) - As at December 31, the reserve balances were as follows:		
Reserve Fund and Reserve Accounts	<u>46,248,885</u>	<u>42,062,019</u>
<b>Total Fund Balances</b>	<u>56,039,232</u>	<u>51,653,659</u>
<b>Long term Debt</b> - comprised of the debts shown on Schedule 1	<u>45,844,029</u>	<u>47,737,412</u>
<b>Net Assets</b>	<u>\$ 10,195,203</u>	<u>\$ 3,916,247</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.

# Consolidated Financial Statements

**(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 effects 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 that 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 shown in Note 11.

**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. Capital expenditures are reported on the Consolidated Report of Segmented Revenue and Expenditures.

# Consolidated Financial Statements

**(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 or 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 buildings and subdivision inspections. Actual results could differ from those estimates.

The Municipality monitors and treats contaminants 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 8, 2007. Contributed subdivision infrastructure for 2007 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 and long-term debt. Unless otherwise indicated, it is management's opinion that the Municipality is not exposed to any significant interest, credit, or currency risks arising from these financial instruments.

**(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.

**(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 service 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.


# Consolidated Financial Statements

Statement A

## Consolidated Statement of Financial Position As at December 31, 2007

	Actual <u>2007</u>	Actual <u>2006</u>
<b>Financial Assets</b>		
Cash and temporary investments (note 1)	\$ 18,321,091	\$ 28,066,766
Portfolio investments (note 1)	92,159,630	67,030,331
Accounts receivable (note 2)	17,036,111	15,355,354
Recoverable local improvements (note 3)	876,209	814,774
Other assets (note 7)	<u>600,067</u>	<u>611,828</u>
	128,993,108	111,879,053
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	12,213,451	10,299,934
Deferred revenue	8,260,924	6,678,982
Restricted revenue (note 11)	40,865,715	36,699,742
Refundable performance deposits and other	7,490,986	2,631,336
Employee future benefits (note 8)	4,122,800	3,915,400
Long term debt (note 6, schedule 1)	<u>45,844,029</u>	<u>47,737,412</u>
	<u>118,797,905</u>	<u>107,962,806</u>
<b>Net Financial Assets (Debt)</b>	<u>\$ 10,195,203</u>	<u>\$ 3,916,247</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)



# Consolidated Financial Statements

Statement B

## Consolidated Statement of Financial Activities For the Year Ended December 31, 2007

	<u>Actual</u> <u>2007</u>	<u>Budget</u> <u>2007</u>	<u>Actual</u> <u>2006</u>
<b>Revenue - (segment report):</b>			
Taxes for municipal purposes (note 9)	\$ 46,096,676	\$ 46,200,741	\$ 42,221,337
User fees and other revenue	26,139,978	24,452,628	24,568,587
Senior government transfers	4,914,817	4,358,860	2,487,939
Development revenue	8,556,488	24,476,456	5,065,681
Interest and investment income			
Investment income	\$ 2,846,285		
Interest income	1,315,634		
Less: Deferred amount	<u>(985,393)</u>		
Interest and investment income	3,176,526	1,695,000	2,455,874
Asset disposal proceeds and other gains	929,590	1,137,000	525,221
Contributed subdivision infrastructure	<u>1,490,323</u>	<u>1,490,323</u>	<u>10,848,250</u>
	<b>91,304,398</b>	103,811,008	88,172,889
<b>Expenditures - (segment report):</b>			
Protective services	22,997,397	31,893,381	19,173,524
Transportation services	15,621,956	29,545,408	16,659,206
Recreation and cultural	17,525,321	24,309,923	17,872,291
Water utility	9,087,857	9,299,602	9,388,844
Sewer utility	6,681,886	8,258,612	7,873,626
General government	10,483,182	13,370,651	9,553,553
Planning, public health and other	2,627,843	4,025,258	2,607,170
Change in allowance for investments	-	-	<u>169,283</u>
	<u>85,025,442</u>	<u>120,702,835</u>	<u>83,297,497</u>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<u>6,278,956</u>	<u>(16,891,827)</u>	<u>4,875,392</u>
Principal/Sinking Fund payments (schedule 1)	(1,893,383)	(1,974,770)	(2,398,105)
Debt Issued	-	900,000	<u>(357,675)</u>
Increase (decrease) in Fund Balances	4,385,573	(17,966,597)	2,834,962
<b>Fund Balances Beginning of the Year</b>	<u>51,653,659</u>	<u>51,653,659</u>	<u>48,818,701</u>
<b>Fund Balances End of the Year</b>	<u>\$ 56,039,232</u>	<u>\$ 33,687,062</u>	<u>\$ 51,653,659</u>

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

# Consolidated Financial Statements

Statement C

## Consolidated Statement of Change in Cash and Temporary Investments For the Year Ended December 31, 2007

	<u>Actual 2007</u>	<u>Actual 2006</u>
<b>Cash and Temporary Investments Provided by (Used for):</b>		
Operations:		
Excess (Deficiency) of Revenue over Expenditures	\$ 6,278,956	\$ 4,875,392
Decrease (Increase) in Non-Cash Financial Assets		
Accounts receivable	(1,680,757)	(5,076,347)
Recoverable local improvements	(61,435)	567,873
Other assets	<u>11,761</u>	<u>388,702</u>
	(4,548,525)	(4,119,772)
Increase in Short Term Liabilities		
Accounts payable	1,913,517	1,874,683
Deferred revenues	1,581,942	1,674,387
Restricted revenues	4,165,973	9,447,345
Employee future benefits	207,400	327,626
Refundable performance deposits and other	<u>4,859,650</u>	<u>532,114</u>
	12,728,482	13,856,155
Financing:		
Principal/Sinking Fund payments	(1,893,383)	(18,340,433)
Long term debt issued	<u>-</u>	<u>16,300,000</u>
	(1,893,383)	(2,040,433)
Investing:		
(Increase) decrease in portfolio investments	<u>(25,129,299)</u>	<u>(17,044,593)</u>
<b>(Decrease) increase in Cash and Temporary Investments</b>	<b>(9,745,675)</b>	<b>(4,473,251)</b>
Cash and Temporary Investments - Beginning of Year	<u>28,066,766</u>	<u>32,540,017</u>
<b>Cash and Temporary Investments - End of Year</b>	<b>\$ <u>18,321,091</u></b>	<b>\$ <u>28,066,766</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)

# Consolidated Financial Statements

## Notes To The Consolidated Financial Statements

For the Year Ended December 31, 2007

### 1. Cash and Investments

#### **Cash and Temporary Investments:**

Cash and temporary investments as at December 31, 2007 were comprised as follows:

	<u>2007</u>	<u>2006</u>
Cash	\$ 1,321,410	\$ 3,250,031
Temporary Investments	<u>16,999,681</u>	<u>24,816,735</u>
	<u>\$ 18,321,091</u>	<u>\$ 28,066,766</u>

Temporary investments are bank term deposits and Guaranteed Investment Certificates with effective interest rates of 4.55% - 5.15%. Additionally, the Municipality holds temporary investments of **\$1,801,144** (\$1,345,047 for 2006) and agreements receivable of **\$1,047,529** (\$1,153,668 for 2006) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2006	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2007
Latecomer Fees	\$ 102,810	\$ -	\$ 71,649	\$ 128,593	\$ 45,866
Cemetery Perpetual Care	586,559	26,864	34,051	26,864	620,610
Greater Vancouver Sewer & Drainage District	1,809,346	-	1,539,359	1,296,464	2,052,241
Albion Dyking District	-	40	<u>142,143</u>	<u>12,227</u>	<u>129,956</u>
	<u>\$ 2,498,715</u>	<u>\$ 26,904</u>	<u>\$ 1,787,202</u>	<u>\$ 1,464,148</u>	<u>\$ 2,848,673</u>

#### **Portfolio Investments**

Portfolio investments include Provincial Government Bonds and Bank Notes with effective interest rates of 3.12% - 5.0%. 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** (\$169,283 for 2006), at **December 31, 2007** was **\$92,159,630** (\$67,030,331 for 2006). The market value at December 31, 2007 was **\$90,421,875** (\$65,910,491 for 2006), included in this amount is **\$24,268,670** (\$7,500,000 for 2006) for securities shown at cost for investments for which there is no active market.

### 2. Accounts Receivable

	<u>2007</u>	<u>2006</u>
Property Taxes	\$ 3,535,855	\$ 3,158,191
Other Governments	2,139,408	881,928
General and Accrued Interest	2,618,246	2,585,842
Development Cost Charges	<u>8,799,696</u>	<u>8,893,135</u>
	17,093,205	15,519,096
Less: Allowance for Doubtful Accounts	<u>(57,094)</u>	<u>(163,742)</u>
	<u>\$ 17,036,111</u>	<u>\$ 15,355,354</u>

# Consolidated Financial Statements

### 3. Recoverable Local Improvements

The Municipality provides interim financing for certain geographically localized capital projects. It recovers these amounts either from benefiting property owners or from provincial subsidies. As at December 31, 2007 the recoverable balance was comprised as follows:

	<u>2007</u>	<u>2006</u>
<b>Recoverable from property owners</b>		
Local improvement fund projects	\$ 716,266	\$ 591,083
Sewerage projects	-	8,517
	716,266	599,600
 <b>Recoverable from Province</b>		
Sewerage projects	155,185	206,155
Water system projects	4,758	9,019
	159,943	215,174
	\$ 876,209	\$ 814,774

### 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 144,000 active members and approximately 51,000 retired members. Active members include approximately 35,000 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, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the surplus to individual employers.

Employer contributions to the Plan for 2007 were **\$1,454,528** (\$1,266,984 for 2006) they are included in consolidated operating expenditures. Employee contributions for 2007 were **\$1,251,265** (\$1,145,208 for 2006).

### 5. Accounts Payable and Accrued Liabilities:

	<u>2007</u>	<u>2006</u>
<b>Accounts Payable:</b>		
General	\$ 5,379,608	\$ 2,893,433
Other Governments	4,984,346	5,712,422
Salaries and Wages	1,052,388	915,846
	11,416,342	9,521,701
 <b>Accrued Liabilities:</b>		
Vacation Pay	505,702	503,233
Other Vested Benefits	291,407	275,000
	797,109	778,233
	\$ 12,213,451	\$ 10,299,934

# Consolidated Financial Statements

**6. Long Term Debt** (Schedule 1)

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

The Municipality carries no debt for others.

The Long term debt issued and outstanding as at **December 31, 2007** was **\$45,844,029** (\$47,737,412 for 2006). The following principal, sinking fund and interest are payable over the next five years.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 1,794,001	\$ 1,727,113	\$ 1,760,031	\$ 1,779,974	\$ 1,814,777

As at **December 31, 2007** the Municipality has approved but un-issued long term 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 **\$600,067** (\$611,828 for 2006).

**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 20 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 20 days pay provided they work a minimum of 10 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.

# Consolidated Financial Statements

An actuarial valuation of these benefits was performed to determine the Municipality's liability and accrued benefit obligation as at December 31, 2006 and updated for December 31, 2007. The valuation resulted in an unamortized actuarial gain of **\$134,900** (\$59,100 for 2006) at December 31, 2007. The benefit liability at December 31, 2007 was **\$4,122,800** (\$3,915,400 for 2006) comprised as follows:

	<u>2007</u>	<u>2006</u>
Benefit Liability - Beginning of the year	\$ 3,915,400	\$ 3,587,774
Add (less): Unamortized actuarial gains (losses)	<u>(59,100)</u>	<u>76,326</u>
Accrued benefit obligation - Beginning of the year	<b>3,856,300</b>	3,664,100
Add: Total liability related costs		
Current service costs	257,000	241,800
Interest on accrued benefit obligation	178,300	178,400
Amortization of actuarial losses (gains)	<u>(5,600)</u>	<u>76,326</u>
	<b>429,700</b>	496,526
Less (Add):		
Liability related costs not increasing accrued benefit obligation - amortization of actuarial loss	(5,600)	76,326
Actuarial gain (loss)	81,400	59,100
Benefits paid during the year	<u>222,300</u>	<u>168,900</u>
	<b>298,100</b>	304,326
Accrued Benefit Obligation - End of the year	<b>3,987,900</b>	3,856,300
Add (Less) Unamortized actuarial gains (losses)	<u>134,900</u>	<u>59,100</u>
Benefit liability - End of the year	<b>\$ <u>4,122,800</u></b>	<b>\$ <u>3,915,400</u></b>

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

	<u>2007</u>	<u>2006</u>
Discount rate (long-term borrowing rate)	4.50 %	4.50 %
Expected future inflation rate	2.50 %	2.50 %
Merit and inflationary wage and salary increases averaging	4.55 %	4.55 %

## 9. Property Tax Levies

In addition to its own tax levies the Municipality is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the Municipality and, organizations providing regional services in which the Municipality has become a member. Total tax levies for 2007 of **\$80,212,057** (\$75,308,285 for 2006) were comprised as follows:

	<u>2007</u>	<u>2006</u>
<b>Municipal Tax Levies</b>	<b>\$ 46,096,676</b>	<b>\$ 42,221,337</b>
<b>Levies for other authorities</b>		
School taxes	26,936,461	26,139,631
Greater Vancouver Transit Authority	5,245,583	5,225,323
British Columbia Assessment Authority	779,494	763,354
Greater Vancouver Regional District Parks	806,054	757,658
Dyking Districts	345,019	198,699
Municipal Finance Authority	<u>2,770</u>	<u>2,283</u>
<b>Total Collections for Others</b>	<b><u>34,115,381</u></b>	<b><u>33,086,948</u></b>
<b>Total Tax Levies</b>	<b>\$ <u>80,212,057</u></b>	<b>\$ <u>75,308,285</u></b>

# Consolidated Financial Statements

## 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 2007 this estimate is **\$398,814** (\$612,116 for 2006).

There are no significant outstanding claims for which the likelihood could not be estimated.

### (b) *Contractual Obligations*

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

(a) Under a cost sharing agreement with the Greater Vancouver Sewerage and Drainage District, the Municipality is committed to make annual payments until 2012 totaling **\$659,542** plus related interest for facilities in the Maple Ridge/Pitt Meadows sub-area. The current annual payment is \$220,482 plus interest.

(b) 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 **\$8,900,000** over the next **6** years. The liability is 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.

### (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, 2007 a further **\$177,351** (\$682,444 for 2006) remains recoverable.

In 2007 proceeds from the resale of units under the restricted covenants amounting to **\$505,093** (\$378,985 for 2006) 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.

# Consolidated Financial Statements

## 11. Restricted Revenues

Restricted revenues held by the Municipality as at December 31, 2007 of **\$40,865,715** (\$36,699,744 for 2006) were comprised as follows:

	Development Cost Charges		Parkland Acquisiton Charges	
	Actual	Actual	Actual	Actual
	2007	2006	2007	2006
Beginning Balance	\$ 31,047,111	\$ 21,796,131	\$ 1,717,501	\$ 1,647,870
Collections and interest	10,890,946	13,078,136	445,533	212,373
Disbursements - operating	(1,121,894)	(261,967)	-	-
Disbursements - capital	(4,111,501)	(3,565,188)	(2,163,034)	(142,743)
Ending Balance	<u>\$ 36,704,662</u>	<u>\$ 31,047,112</u>	<u>\$ -</u>	<u>\$ 1,717,500</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual	Actual	Actual	Actual
	2007	2006	2007	2006
Beginning Balance	\$ 3,935,132	\$ 3,808,395	\$ 36,699,744	\$ 27,252,396
Collections and interest	226,823	225,993	11,563,302	13,516,502
Disbursements - operating	(902)	(53,186)	(1,122,796)	(315,153)
Disbursements - capital	-	(46,072)	(6,274,535)	(3,754,003)
Ending Balance	<u>\$ 4,161,053</u>	<u>\$ 3,935,130</u>	<u>\$ 40,865,715</u>	<u>\$ 36,699,742</u>

## 12. Comparative Figures

Certain of the 2006 comparative figures have been reclassified to conform to the presentation in 2007.

The significant reclassification of the 2006 figures are:

The expenditures for Subdivision infrastructure **\$1,490,323** (\$10,848,250 for 2006) have been included with the expenditures for the related functional areas.

## 13. Tangible Capital Assets

The Municipality is currently in the process of identifying, classifying and valuing its Tangible Capital Assets. This project will be completed by December 31, 2009.

As at December 31, 2007 the Municipality owned or controlled approximately:

- 450 km of roads of varying capacity
- 14 bridges, none over 55 meters in length
- 360 km of water pipes of varying diameter
- 7 water pump stations
- 7 water reservoirs
- 25 pressure reducing valve stations
- 255 km of sewer pipes of varying diameter
- 271 km of drainage pipes of vaying diameter
- 600 parcels of land of varying sizes
- 20 buildings each greater than 5,000 square feet in size.
- 1 multi-storey building of approximately 129,000 square feet
- 6 indoor pools of various capacity and 2 outdoor swimming pools
- 200 Municipal fleet vehicles of varying capacity

Additionally the Municipality has relatively less significant holdings of equipment and furniture, the quantities of which have not been estimated. The book value of these assets has not yet been determined, therefore they are not reported on the financial statements or schedules.



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# Consolidated Financial Statements

Segment Report

## Consolidated Report of Segmented Revenue and Expenditures

For the Year Ended December 31, 2007

	Protective Services		
	Actual <u>2007</u>	Budget <u>2007</u>	Actual <u>2006</u>
<b>Revenue</b>			
Tax revenues	\$ -	\$ -	\$ -
Other revenues	4,432,170	3,476,544	3,813,252
Senior government transfers	1,017,396	861,300	889,766
Development revenue	76,793	20,455	-
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	-	-	-
<b>Total Revenue</b>	<b>5,526,359</b>	<b>4,358,299</b>	<b>4,703,018</b>
<b>Expenditures</b>			
Operating			
Goods and services	11,854,225	13,273,122	11,317,475
Labour	7,264,161	7,476,687	6,461,992
Debt servicing	-	-	-
	<u>19,118,386</u>	<u>20,749,809</u>	<u>17,779,467</u>
Increase in investment allowance	-	-	-
Capital	<u>4,015,469</u>	<u>11,283,512</u>	<u>1,533,621</u>
<b>Total Expenditures</b>	<b>23,133,855</b>	<b>32,033,321</b>	<b>19,313,088</b>
<b>Excess (Deficiency) of revenue over expenditures</b>	<b>(17,607,496)</b>	<b>(27,675,022)</b>	<b>(14,610,070)</b>
Principal/Sinking Fund payments	-	-	-
New debt issued	-	-	-
<b>Increase (Decrease) in fund balance</b>	<b>\$ <u>(17,607,496)</u></b>	<b>\$ <u>(27,675,022)</u></b>	<b>\$ <u>(14,610,070)</u></b>

# Consolidated Financial Statements

Transportation Services			Recreation and Cultural		
Actual	Budget	Actual	Actual	Budget	Actual
<u>2007</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2007</u>	<u>2006</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>715,691</b>	803,101	636,327	<b>3,936,178</b>	3,971,249	3,905,776
<b>3,329,221</b>	2,795,216	983,232	<b>219,617</b>	392,082	209,833
<b>3,793,253</b>	14,382,968	1,118,844	<b>3,115,389</b>	8,327,786	3,306,664
-	-	-	-	-	-
-	-	-	-	-	-
<b>1,954,605</b>	1,673,116	1,806,517	-	-	-
<b><u>1,297,063</u></b>	<u>1,297,063</u>	<u>7,252,485</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>11,089,833</b>	20,951,464	11,797,405	<b>7,271,184</b>	12,691,117	7,422,273
<b>2,686,056</b>	2,757,615	2,247,456	<b>6,519,777</b>	6,807,173	6,895,981
<b>4,536,844</b>	4,524,755	4,062,357	<b>5,823,754</b>	5,825,136	5,381,482
<b><u>(9,608)</u></b>	<u>(8,701)</u>	<u>40,651</u>	<b><u>1,498,525</u></b>	<u>1,498,490</u>	<u>1,566,525</u>
<b>7,213,292</b>	7,273,669	6,350,464	<b>13,842,056</b>	14,130,799	13,843,988
-	-	-	-	-	-
<b><u>9,211,318</u></b>	<u>22,903,431</u>	<u>10,934,142</u>	<b><u>3,992,556</u></b>	<u>10,438,897</u>	<u>4,327,840</u>
<b>16,424,610</b>	30,177,100	17,284,606	<b>17,834,612</b>	24,569,696	18,171,828
<b>(5,334,777)</b>	(9,225,636)	(5,487,201)	<b>(10,563,428)</b>	(11,878,579)	(10,749,555)
<b>(169,974)</b>	(169,068)	(158,817)	<b>(968,546)</b>	(968,396)	(1,009,430)
-	-	-	-	-	-
<b><u>\$ (5,504,751)</u></b>	<u>\$ (9,394,704)</u>	<u>\$ (5,646,018)</u>	<b><u>\$ (11,531,974)</u></b>	<u>\$ (12,846,975)</u>	<u>\$ (11,758,985)</u>

# Consolidated Financial Statements

	<b>Water Utility</b>		
	<b>Actual</b> <u>2007</u>	Budget <u>2007</u>	Actual <u>2006</u>
<b>Revenue</b>			
Tax revenues	\$ 56,571	\$ 35,000	\$ 48,480
Other revenues	7,858,473	7,779,916	7,421,064
Senior government transfers	10,633	10,688	1,152
Development revenue	1,350,448	1,175,247	566,784
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	<u>96,500</u>	<u>96,500</u>	<u>1,704,125</u>
<b>Total Revenue</b>	<b>9,372,625</b>	<b>9,097,351</b>	<b>9,741,605</b>
<b>Expenditures</b>			
Operating			
Goods and services	6,364,147	6,141,004	4,509,230
Labour	1,338,148	948,678	1,323,498
Debt servicing	<u>2,365</u>	<u>2,365</u>	<u>3,741</u>
	<b>7,704,660</b>	<b>7,092,047</b>	<b>5,836,469</b>
Increase in investment allowance	-	-	-
Capital	<u>1,637,380</u>	<u>2,376,799</u>	<u>3,841,784</u>
<b>Total Expenditures</b>	<b>9,342,040</b>	<b>9,468,846</b>	<b>9,678,253</b>
<b>Excess (Deficiency) of revenue over expenditures</b>	<b>30,585</b>	<b>(371,495)</b>	<b>63,352</b>
Principal/Sinking Fund payments	(11,769)	(11,769)	(10,473)
New debt issued	<u>-</u>	<u>-</u>	<u>-</u>
<b>Increase (Decrease) in fund balance</b>	<b>\$ <u>18,816</u></b>	<b>\$ <u>(383,264)</u></b>	<b>\$ <u>52,879</u></b>

# Consolidated Financial Statements

Sewer Utility			General Government		
Actual <u>2007</u>	Budget <u>2007</u>	Actual <u>2006</u>	Actual <u>2007</u>	Budget <u>2006</u>	Actual <u>2006</u>
\$ 717,006	\$ 697,086	\$ 707,420	\$ -	\$ -	\$ -
<b>4,997,818</b>	5,080,220	4,725,734	<b>2,006,586</b>	1,386,133	1,949,953
<b>276,200</b>	299,574	311,418	<b>54,750</b>	-	13,508
<b>63,404</b>	250,000	73,388	<b>157,201</b>	320,000	-
-	-	-	<b>808,895</b>	-	167,891
-	-	-	-	-	-
-	-	-	-	-	-
<u><b>96,760</b></u>	<u>96,760</u>	<u>1,891,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>6,151,188</b>	6,423,640	7,709,600	<b>3,027,432</b>	1,706,133	2,131,352
<b>5,464,248</b>	5,614,521	5,217,448	<b>3,222,221</b>	4,356,660	2,847,689
<b>407,389</b>	490,076	411,345	<b>4,866,141</b>	5,078,221	4,831,423
<u><b>6,574</b></u>	<u>6,575</u>	<u>46,949</u>	<u><b>386,098</b></u>	<u>207,793</u>	<u>393,867</u>
<b>5,878,211</b>	6,111,172	5,675,742	<b>8,474,460</b>	9,642,674	8,072,979
-	-	-	-	-	-
<u><b>912,119</b></u>	<u>2,259,630</u>	<u>2,322,857</u>	<u><b>614,709</b></u>	<u>2,414,338</u>	<u>313,239</u>
<b>6,790,330</b>	8,370,802	7,998,599	<b>9,089,169</b>	12,057,012	8,386,218
<b>(639,142)</b>	(1,947,162)	(288,999)	<b>(6,061,737)</b>	(10,350,879)	(6,254,866)
<b>(51,368)</b>	(51,368)	(304,789)	<b>(134,135)</b>	(226,786)	(130,598)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><b>\$ (690,510)</b></u>	<u>\$ (1,998,530)</u>	<u>\$ (593,788)</u>	<u><b>\$ (6,195,872)</b></u>	<u>\$ (10,577,665)</u>	<u>\$ (6,385,464)</u>

# Consolidated Financial Statements

	Commercial Tower		
	Actual <u>2007</u>	Budget <u>2007</u>	Actual <u>2006</u>
<b>Revenue</b>			
Tax revenues	\$ -	\$ -	\$ -
Other revenues	1,504,282	1,395,977	1,364,041
Senior government transfers	-	-	-
Development revenue	-	-	-
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	-	-	-
<b>Total Revenue</b>	<u>1,504,282</u>	<u>1,395,977</u>	<u>1,364,041</u>
<b>Expenditures</b>			
Operating			
Goods and services	609,078	511,713	465,165
Labour	-	-	-
Debt servicing	<u>797,256</u>	<u>808,751</u>	<u>722,806</u>
	<u>1,406,334</u>	<u>1,320,464</u>	<u>1,187,971</u>
Increase in investment allowance	-	-	-
Capital	-	-	-
<b>Total Expenditures</b>	<u>1,406,334</u>	<u>1,320,464</u>	<u>1,187,971</u>
<b>Excess (Deficiency) of revenue over expenditures</b>	<b>97,948</b>	<b>75,513</b>	<b>176,070</b>
Principal/Sinking Fund payments	(557,591)	(547,383)	(783,998)
New debt issued	-	-	-
<b>Increase (Decrease) in fund balance</b>	<b>\$ <u>(459,643)</u></b>	<b>\$ <u>(471,870)</u></b>	<b>\$ <u>(607,928)</u></b>

# Consolidated Financial Statements

Planning and Public Health			Unallocated		
Actual	Budget	Actual	Actual	Budget	Actual
<u>2007</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2007</u>	<u>2006</u>
\$ 1,286,200	\$ 1,299,317	\$ 1,205,276	\$ 44,036,899	\$ 44,169,338	\$ 40,260,161
688,780	559,488	752,441	-	-	-
7,000	-	79,030	-	-	-
-	-	-	-	-	-
-	-	-	120,695	1,137,000	357,330
-	-	-	3,176,526	1,695,000	2,455,874
-	-	-	-	-	-
1,981,980	1,858,805	2,036,747	47,334,120	47,001,338	43,073,365
1,462,783	1,965,994	1,350,489	-	-	-
1,496,314	1,589,242	1,317,395	-	-	-
-	-	-	-	-	-
2,959,097	3,555,236	2,667,884	-	-	-
-	-	-	-	-	169,283
-	823,474	246,284	-	-	-
2,959,097	4,378,710	2,914,168	-	-	169,283
(977,117)	(2,519,905)	(877,421)	47,334,120	47,001,338	42,904,082
-	-	-	-	-	-
-	-	-	-	900,000	357,675
\$ (977,117)	\$ (2,519,905)	\$ (877,421)	\$ 47,334,120	\$ 47,901,338	\$ 43,261,757

# Consolidated Financial Statements

	Elimination Entries		
	Actual <u>2007</u>	Budget <u>2007</u>	Actual <u>2006</u>
<b>Revenue</b>			
Tax revenues	\$ -	\$ -	\$ -
Other revenues	-	-	-
Senior government transfers	-	-	-
Development revenue	-	-	-
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	(1,954,605)	(1,673,116)	(1,806,517)
Contributions for subdivision infrastructure	-	-	-
<b>Total Revenue</b>	<u>(1,954,605)</u>	<u>(1,673,116)</u>	<u>(1,806,517)</u>
<b>Expenditures</b>			
Operating			
Goods and services	(1,954,605)	(1,673,116)	(1,806,517)
Labour	-	-	-
Debt servicing	-	-	-
	<u>(1,954,605)</u>	<u>(1,673,116)</u>	<u>(1,806,517)</u>
Increase in investment allowance	-	-	-
Capital	-	-	-
<b>Total Expenditures</b>	<u>(1,954,605)</u>	<u>(1,673,116)</u>	<u>(1,806,517)</u>
<b>Excess (Deficiency) of revenue over expenditures</b>	-	-	-
Principal/Sinking Fund payments	-	-	-
New debt issued	-	-	-
<b>Increase (Decrease) in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# Consolidated Financial Statements

Consolidated Financial Statements		
Actual	Budget	Actual
<u>2007</u>	<u>2007</u>	<u>2006</u>
\$ 46,096,676	\$ 46,200,741	\$ 42,221,337
26,139,978	24,452,628	24,568,588
4,914,817	4,358,860	2,487,939
8,556,488	24,476,456	5,065,680
929,590	1,137,000	525,221
3,176,526	1,695,000	2,455,874
-	-	-
<u>1,490,323</u>	<u>1,490,323</u>	<u>10,848,250</u>
91,304,398	103,811,008	88,172,889
36,227,930	39,754,686	33,044,416
25,732,751	25,932,795	23,789,492
<u>2,681,210</u>	<u>2,515,273</u>	<u>2,774,539</u>
64,641,891	68,202,754	59,608,447
-	-	169,283
<u>20,383,551</u>	<u>52,500,081</u>	<u>23,519,767</u>
85,025,442	120,702,835	83,297,497
6,278,956	(16,891,827)	4,875,392
(1,893,383)	(1,974,770)	(2,398,105)
<u>-</u>	<u>900,000</u>	<u>357,675</u>
<u>\$ 4,385,573</u>	<u>\$ (17,966,597)</u>	<u>\$ 2,834,962</u>

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# Supplemental Information



# Consolidated Financial Statements

Statement 1

## Statement of Changes in Operating Fund Balances For the Year Ended December 31, 2007

	<u>Actual</u> <u>2007</u>	<u>Budget</u> <u>2007</u>	<u>Actual</u> <u>2006</u>
<b>Revenue</b>			
Municipal taxes	\$ 46,096,676	\$ 46,200,741	\$ 42,221,337
User fees and other revenues	26,139,978	24,452,628	24,568,587
Development fees	1,449,048	235,287	301,152
Gain on refinancing and other	929,590	1,137,000	525,221
Senior government transfers	2,327,376	1,937,326	2,031,432
Interest and investment income	<u>1,930,562</u>	<u>1,125,000</u>	<u>1,312,527</u>
	<u>78,873,230</u>	<u>75,087,982</u>	<u>70,960,256</u>
<b>Expenditures</b>			
Protective services	18,981,928	20,609,869	17,639,903
Transportation services	6,410,638	6,641,977	5,725,065
Recreation and cultural	13,532,765	13,871,026	13,544,451
Water utilities	7,450,477	6,922,803	5,547,060
Sewer utilities	5,769,767	5,998,982	5,550,768
General government	9,868,471	10,956,313	9,240,315
Public and environmental health	2,627,843	3,201,784	2,360,885
Change in investment allowance	-	-	169,283
	<u>64,641,889</u>	<u>68,202,754</u>	<u>59,777,730</u>
<b>Excess of Revenue Over Expenditures</b>	<b>14,231,341</b>	<b>6,885,228</b>	<b>11,182,526</b>
<b>Less:</b>			
Transfers to capital funds	1,083,993	4,205,715	2,748,636
Transfers to reserves	10,588,692	3,108,139	7,909,449
Principal/sinking Fund payments	<u>1,893,383</u>	<u>1,974,770</u>	<u>2,398,105</u>
Increase (Decrease) in Operating Fund Balances	<b>665,273</b>	<b>(2,403,396)</b>	<b>(1,873,663)</b>
<b>Operating Fund Balances - Beginning of Year</b>	<u><b>9,197,891</b></u>	<u><b>9,197,891</b></u>	<u><b>11,071,554</b></u>
<b>Operating Fund Balances - End of Year</b>	<u><b>\$ 9,863,164</b></u>	<u><b>\$ 6,794,495</b></u>	<u><b>\$ 9,197,891</b></u>

# Consolidated Financial Statements

Statement 2

## Statement of Changes in Capital Fund Balances For the Year Ended December 31, 2007

	<u>Actual 2007</u>	<u>Budget 2007</u>	<u>Actual 2006</u>
<b>Revenue</b>			
Subdivision infrastructure contributions	\$ 1,490,323	\$ 1,490,323	\$ 10,848,250
Senior government transfers	2,587,441	2,421,534	456,507
Development fees	6,796,239	23,945,157	4,663,489
Other capital contributions	<u>311,200</u>	<u>296,012</u>	<u>101,040</u>
	<b>11,185,203</b>	28,153,026	16,069,286
<b>Expenditures</b>			
Protective services	4,015,469	11,283,511	1,533,621
Transportation services	9,211,318	22,903,431	10,934,142
Recreation and cultural	3,992,556	10,438,897	4,327,840
Water utilities	1,637,380	2,376,799	3,841,784
Sewer utilities	912,119	2,259,630	2,322,857
General government	614,709	2,414,338	313,239
Public and environmental health	<u>-</u>	<u>823,474</u>	<u>246,284</u>
	<b>20,383,551</b>	<b>52,500,080</b>	<b>23,519,767</b>
<b>Excess of Revenue Over Expenditure</b>	<b>(9,198,348)</b>	<b>(24,347,054)</b>	<b>(7,450,481)</b>
<b>Less:</b>			
Transfers from revenue funds	1,083,993	4,205,715	2,748,635
Transfers from reserves	7,647,791	19,241,339	6,376,082
Additional debt issued	<u>-</u>	<u>900,000</u>	<u>357,676</u>
Increase (Decrease) in Capital Fund Balances	<b>(466,564)</b>	-	2,031,912
<b>Capital Fund Balances - Beginning of Year</b>	<b>393,750</b>	<b>393,750</b>	<b>(1,638,159)</b>
<b>Capital Fund Balances - End of Year</b>	<b>\$ (72,817)</b>	<b>\$ 393,750</b>	<b>\$ 393,750</b>

# Consolidated Financial Statements

Statement 3

## Statement of Changes in Reserve Balances For The Year Ended December 31, 2007

	<u>Actual</u> <u>2007</u>	<u>Budget</u> <u>2007</u>	<u>Actual</u> <u>2006</u>
<b>Revenue and Transfers</b>			
Revenue			
Interest and investment income	\$ 1,245,964	\$ 570,000	\$ 1,143,346
Internal Transfers			
Transfers from Revenue Funds	10,588,692	3,108,139	7,909,449
Transfers to Capital Funds	<u>(7,647,791)</u>	<u>(19,241,339)</u>	<u>(6,376,082)</u>
<b>Increase (Decrease) in Reserve Balances</b>	<b>4,186,865</b>	<b>(15,563,200)</b>	<b>2,676,713</b>
<b>Reserve Balances - Beginning of the Year</b>	<u><b>42,062,019</b></u>	<u><b>42,062,019</b></u>	<u><b>39,385,306</b></u>
<b>Reserve Balances - End of Year</b>	<u><b>\$ 46,248,885</b></u>	<u><b>\$ 26,498,819</b></u>	<u><b>\$ 42,062,019</b></u>

# Consolidated Financial Statements

Schedule 1

## Continuity Schedule of Long Term Debt

For the Year Ended December 31, 2007

Date of Issue/Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
<b>Long Term Debts</b>			
Apr 2005/2027	6246/93	Recreation/Downtown Civic Properties	5.7 %
Apr 2005/2025	6246/93	General Government/Downtown Office Complex	5.7 %
Dec 2006/2027	6246/99	General Government/Downtown Office Complex	5.0 %
May 1992/2007	4667/53	Transportation/Downtown Parking	9.6 %
Dec 1995/2010	5291/61	Transportation/Downtown Parking	9.6 %
Jun 1983/2008	3086/33	Transportation/Storm Sewer	12.4 %
May 1992/2007	4667/53	Sewer Utility	9.6 %
May 1992/2008	3085/33	Sewer Utility	12.4 %
Jan 1983/2008	3084/33	Water Utility	11.3 %
		Subtotal	
<b>LESS:</b>			
<b>Sinking Funds</b>			
Dec 2006/2027	6246/99	General Government/Downtown Office Complex	5.0 %
May 1992/2007	4667/53	Transportation/Downtown Parking	9.6 %
Dec 1995/2010	5291/61	Transportation/Downtown Parking	9.6 %
Jun 1983/2008	3086/33	Transportation/Storm Sewer	12.4 %
May 1992/2007	4667/53	Sewer Utility	9.6 %
May 1992/2007	3085/33	Sewer Utility	12.4 %
Jan 1983/2008	3084/33	Water Utility	11.3 %
		Subtotal	
<b>Net Amount</b>			



# Consolidated Financial Statements

Dec 31,2006 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2007 Balance Outstanding	Interest Paid/ Earned For The Year
27,249,027	-	968,546	-	26,280,481	1,498,525
3,778,572	-	134,135	-	3,644,437	207,798
16,300,000	-	-	-	16,300,000	807,465
1,200,000	-	-	-	1,200,000	36,600
300,000	-	-	-	300,000	12,000
74,719	-	35,183	-	39,536	7,070
112,375	-	-	-	112,375	3,427
87,195	-	41,057	-	46,138	8,250
<u>24,995</u>	<u>-</u>	<u>11,769</u>	<u>-</u>	<u>13,226</u>	<u>2,365</u>
49,126,883	-	1,190,690	-	47,936,193	2,583,500
-	-	547,382	10,209	557,591	10,209
1,089,895	-	55,610	54,495	1,200,000	54,495
197,512	-	13,903	10,783	222,198	10,783
-	-	-	-	-	-
102,064	-	5,208	5,103	112,375	5,103
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,389,471</u>	<u>-</u>	<u>622,103</u>	<u>80,590</u>	<u>2,092,164</u>	<u>80,590</u>
<u>\$ 47,737,412</u>	<u>\$ -</u>	<u>\$ 1,812,793</u>	<u>\$ 80,590</u>	<u>\$ 45,844,029</u>	<u>\$ 2,502,910</u>

# Consolidated Financial Statements

Schedule 2

## Continuity Schedule of Reserves For the Year Ended December 31, 2007

	<u>Balance</u> <u>Dec 31, 2006</u>	<u>Interest</u> <u>Allocated</u>
<b>Reserve Funds:</b>		
Local Improvements	\$ 1,771,407	\$ 47,969
Equipment Replacement	7,095,537	279,607
Capital Works	10,600,326	366,857
Fire Department Capital Acquisitions	6,775,809	256,385
Sanitary Sewer	1,372,742	50,987
Land	<u>256,768</u>	<u>9,694</u>
<b>Total Reserve Funds</b>	27,872,589	1,011,499
<b>General Revenue Reserve Accounts:</b>		
Specific projects - Capital	3,344,791	-
Specific projects - Operating	1,607,441	-
Self insurance	787,729	31,921
Police services	1,979,364	56,554
Core development	620,938	25,856
Recycling	1,428,698	57,331
Community development	1,092	42
Building inspections	457,461	19,631
Gravel extraction	482,519	17,641
Neighbourhood improvements	54,525	2,046
Facility maintenance	87,187	4,360
Snow removal	200,000	-
Youth Centre & Arts Centre	8,535	-
Cemetery maintenance	139,347	-
Infrastructure sustainability	-	-
Critical infrastructure reserve	<u>518,794</u>	<u>19,083</u>
<b>Total General Revenue Fund Reserve Accounts</b>	11,718,421	234,465
<b>Other Reserve Accounts:</b>		
Sewer revenue fund - self insurance	83,184	-
Sewer revenue fund - specific projects	1,372,813	-
Water revenue fund - self insurance	80,028	-
Water revenue fund - specific projects	<u>934,984</u>	<u>-</u>
<b>Total Other Reserve Accounts</b>	<u>2,471,009</u>	<u>-</u>
<b>Total Reserves</b>	<u>\$ 42,062,019</u>	<u>\$ 1,245,964</u>

# Consolidated Financial Statements

<u>Transfers</u> <u>Revenue Funds</u>	<u>Transfers</u> <u>Capital Funds</u>	<u>Balance</u> <u>Dec 31, 2007</u>
\$ 154,526	\$ (312)	\$ 1,973,590
1,640,122	(965,596)	8,049,670
631,944	(2,543,637)	9,055,490
1,026,226	(918,250)	7,140,170
-	(33,180)	1,390,549
2,250	-	268,712
3,455,068	(4,460,975)	27,878,181
1,943,138	(1,134,961)	4,152,968
2,094,222	-	3,701,663
102,952	-	922,602
680,675	(858,572)	1,858,021
325,559	(2,028)	970,325
132,520	-	1,618,549
-	-	1,134
490,942	-	968,034
14,856	(18,566)	496,450
-	-	56,571
(2,028)	-	89,519
150,000	-	350,000
-	-	8,535
(7,050)	(29,073)	103,224
200,000	-	200,000
-	(36,854)	501,023
6,125,786	(2,080,054)	15,998,618
6,500	-	89,684
406,174	(470,948)	1,308,040
6,500	-	86,528
588,664	(635,814)	887,834
1,007,838	(1,106,762)	2,372,086
\$ 10,588,692	\$ (7,647,791)	\$ 46,248,885

# General Comparative Statistics

	2007	2006	2005	2004	2003	1997
<b>Municipal Government:</b>						
<b>Mayor and 6 Council Members</b>						
<b>Incorporated September 12, 1874</b>						
Population <sup>1</sup>	73,248	72,283	70,857	68,848	67,974	58,354
Registered Voters <sup>2</sup>	46,748	46,748	(act) 46,748	34,809	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>	24,945	24,938	24,318	24,199	23,788	20,805
<b>Designated Land Use (in Ha) <sup>1*</sup></b>						
Residential	5,656	5,657	5,711	5,149	5,019	4,763
Agricultural <sup>a</sup>	3,594	3,594	3,711	3,711	3,551	3,556
Employment <sup>b</sup>	801	802	508	507	541	685
Park/Conservation <sup>c</sup>	1,923	2,031	1,921	2,186	2,254	3,017
Institutional/Civic <sup>c</sup>	339	230	236	236	215	220
Forest	245	82	—	—	—	—
Transportation/Utilities <sup>d</sup>	—	—	272	272	214	215
Crown Land <sup>e</sup>	14,108	—	14,108	14,108	14,108	14,252
<b>Roads (in Km) <sup>4</sup></b>						
Paved	455	450	443	436	433	382
Unpaved	7	7	7	7	7	9
<b>Sewer Lines (in Km) <sup>4</sup></b>						
Sanitary	256	255	248	238	235	194
Storm	277	271	259	253	247	150
<b>Water Lines (in Km) <sup>4</sup></b>						
	367	360	353	345	339	306
<b>Parks Area (in Ha) <sup>5</sup></b>						
<i>(Number of Parks in Brackets)</i>						
Municipal	(53) 218	(49) 213	(49) 213	(47) 211	(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	18	20	21
Secondary Schools	5	5	5	5	4	4
Alternate/Special Education Schools	2	2	2	2	1	3
Continuing Education Facilities	2	1	1	1	3	3
Private Schools	3	3	3	3	4	5
Preschools	21	22	20	22	20	17
Day Care Centres	106	105	88	92	75	74
<b>Municipal Full-Time Employees <sup>6</sup></b>						
	293	269	260	250	233	250
<b>Total Part Time Hours</b>	133,522	133,083	153,481	159,655	134,773	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 – Schools are now included in the Institutional figure

<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

	2007	2006	2005	2004	2003	1997
<b>Building Permits <sup>7</sup></b>						
Total Issued	921	1,034	899	900	1,025	1,009
Value	\$189,128,000	\$255,589,000	\$108,453,000	\$103,658,000	\$113,296,000	\$119,546,392
<b>Business Licences Issued <sup>7</sup></b>	4,087	4,004	3,855	3,688	3,372	2,682
<b>Dog Licences Issued <sup>3</sup></b>	6,697	8,244	8,104	7,912	7,755	6,580
<b>Police <sup>8</sup></b>						
Police Officers	86	81	79	76	72	66
Auxiliary Police Officers	35	39	39	29	28	18
<b>Fire Personnel: <sup>9</sup></b>						
2 Fire Chiefs/Directors						
4 Asst. Fire Chiefs						
4 Fire Captains						
22 Firefighters						
Paid-on-call:						
- Hall #1	51	52	53	49	44	45
- Hall #2	23	24	20	21	17	30
- Hall #3	24	24	28	23	24	30
<b>Summary of Fund Balances <sup>3</sup></b>						
Funded Reserves	\$46,248,885	\$42,062,019	\$39,385,306	\$37,618,959	\$29,875,107	\$27,118,799
Capital Fund	(72,817)	393,746	(1,638,163)	(1,033,061)	(2,792,681)	(1,580,440)
Operating Surplus **	9,863,164	9,197,891	11,071,554	10,918,247	17,078,396	10,061,665
<b>Total Surplus and Reserves</b>	<b>\$56,039,232</b>	<b>\$51,653,659</b>	<b>\$48,818,697</b>	<b>\$47,504,145</b>	<b>\$44,160,822</b>	<b>\$35,600,024</b>
<b>Long Term Debt <sup>3</sup></b>						
Parks & Recreation	\$26,280,481	\$27,249,027	\$28,724,376	\$28,957,148	\$27,573,430	\$ 1,408,671
Public Works	117,338	287,312	446,129	595,927	804,931	2,872,610
General Government	19,386,846	20,078,572	20,169,576	20,997,568	3,519,280	—
<b>Total General Fund</b>	<b>\$45,784,665</b>	<b>\$47,614,911</b>	<b>\$49,340,081</b>	<b>\$50,550,643</b>	<b>\$31,897,631</b>	<b>\$ 4,281,281</b>
Waterworks Utility	\$ 13,226	\$ 24,995	\$ 35,468	\$ 223,781	\$ 714,440	\$ 4,214,490
Sanitary Sewer Utility	46,138	97,506	402,295	985,644	1,633,054	6,714,387
<b>Total Gross Debt</b>	<b>\$45,844,029</b>	<b>\$47,737,412</b>	<b>\$49,777,844</b>	<b>\$51,760,068</b>	<b>\$34,245,135</b>	<b>\$15,210,158</b>
<b>Debt Per Capita <sup>3</sup></b>	<b>\$ 626</b>	<b>\$ 630</b>	<b>\$ 679</b>	<b>\$ 735</b>	<b>\$ 494</b>	<b>\$ 261</b>
<b>Debt Payment as a Percentage of Non-Capital Expenditures-Gross <sup>3</sup></b>	<b>7.4%</b>	<b>7.8%</b>	<b>9.0%</b>	<b>8.1%</b>	<b>9.8%</b>	<b>13.2%</b>
<b>Remaining Debt Servicing Capacity <sup>3</sup></b>	<b>\$13,575,243</b>	<b>\$10,976,567</b>	<b>\$ 8,646,383</b>	<b>\$ 8,995,905</b>	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 and Licences, Permits and Bylaws Department

## Major Property Tax Payers – 2007

<u>Registered Owner</u>	<u>Primary Property</u>	<u>Taxes Levied</u>
1. B.C. Hydro & Power Authority	Distribution Lines	\$883,701
2. International Forest Products Ltd.	Lumber Mills	825,454
3. Bucci Investment Corporation Inc	Valley Fair Mall	815,696
4. Sun Life Assurance Company of Canada	Westgate Shopping Centre	641,737
5. Amarsham Holdings Ltd.	Haney Place Mall	442,601
6. B.C. Gas Utility Ltd.	Gas Lines	356,452
7. M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	332,139
8. E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	306,879
9. Canadian Pacific Railway Co.	Railway Tracks	275,443
10. 22475 Dewdney Trunk Road Inc.	Maple Ridge Square	253,330
11. Canadian Tire Real Estate	Retail	246,692
12. Ridge Meadows U-Lok	Storage/Warehousing	244,436
13. B.C. Telephone Co.	Poles, Lines, Towers	220,317
14. Telus Communications (BC) Inc	Poles, Lines/Thornhill Tower	219,125
15. Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	219,061
16. Individual	Car Dealership	205,984
17. MRTC Tower Properties	Town Centre Office Tower	141,005
18. RPM Holdings Ltd	Shopping Centre	137,918
19. Loon Properties Inc.	Storage/Warehousing	136,882
20. 27222 Development	Storage/Warehousing	128,886
21. Viam Holdings	Strata Rental Units	127,306

# 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 2007 taxation year are exempted under **Bylaw #6440 - 2006**, adopted on **October 31, 2006**.

## 2007 Permissive Tax Exemptions - Taxes Forgone

<u>Property</u>	<u>Address</u>	<u>Taxes Foregone</u>
11996 Holdings Inc.	11996 Edge Street	\$12,701.20
Albion Community Club	10017 - 240 Street	2,350.35
Cam Neely Arena (90% exemption)	23448 - 105 Avenue	45,924.55
Elderly Citizens Recreation Association	12148 - 224 Street	23,950.84
Girl Guides of Canada	26521 Ferguson Avenue	4,159.27
Golden Ears Winter Club (95% exemption)	23588 - 105 Avenue	38,716.77
Haney Brick Yard Office & Haney Brick Yard House	22520 - 116 Avenue	6,481.99
Haney House	11612 - 224 Street	1,555.27
Maple Ridge Golf Course Limited	20818 Golf Lane	24,867.47
Maple Ridge Search and Rescue Society	23598 - 105 Avenue	3,691.48
Masonic Lodge	22272 - 116 Avenue	3,670.21

# Permissive Tax Exemptions

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Old Japanese School House	11739 - 223 Street	3,032.02
Ridge Meadows Recycling Society	10092 - 236 Street	8,997.21
Ruskin Community Hall	28395 - 96 Avenue	2,829.97
Scout Properties (B.C./Yukon) Ltd.	27660 Dewdney Trunk Road	10,298.81
Society for the Prevention of Cruelty to Animals	10235 Industrial Avenue	1,965.87
St. Andrews United Church ( <b>Heritage</b> )	22279 - 116 Avenue	1,927.08

## Churches

Apostles Infinite Love, Canada	27289 - 96 Avenue	1,907.84
B.C. Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	13,169.41
Burnett Fellowship Baptist Church	20639 - 123 Avenue	2,235.53
Christian & Missionary Alliance - Canadian Pacific District	20399 Dewdney Trunk Road	3,367.87
Christian Reformed Church of Maple Ridge B.C.	20245 Dewdney Trunk Road	3,852.78
Church of the Nazarene	21467 Dewdney Trunk Road	2,941.72
First Church Christ Scientist	11916 - 222 Street	449.58
Generations Christian Fellowship	11601 Laity Street	5,626.37
High Way Church	21746 Lougheed Highway	3,127.62
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	4,168.10
M.R. Baptist Church	22155 Lougheed Highway	18,899.11
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	2,616.22
Pentecostal Assemblies of Canada	11756 - 232 Street	6,977.75
President of the Lethbridge Stake (Mormon Church)	11750 - 207 Street	2,936.84
Pt. Hammond United Church	11391 Dartfo Street	974.24
Roman Catholic Archbishop of Vancouver	22561 - 121 Street	1,922.86
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	6,562.62
Ruskin Gospel Church	28304 - 96 Avenue	2,178.12
St. John the Divine Anglican Church	21299 River Road	3,515.37
St. Paul's Evangelical Lutheran Church of Haney B.C.	12145 Laity Street	2,685.11
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	3,480.04
Trustees of the Congregation of the Haney Presbyterian Church	11858 - 216 Street	3,478.28
Trustees of the Congregation of Whonnock United Church	272 Street	425.73
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	2,297.36
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	1,515.67
United Church of Canada	27079 River Road	893.86
Whonnock United Church	27091 River Road	1,810.68
Wildwood Fellowship Church	10810 - 272 Street	1,559.84

## Schools

Haney - Pitt Meadows Christian School Association	12140 - 203 Street	5,280.70
Meadowridge School Society	12224 - 240 Street	13,051.58
Roman Catholic Archbishop of Vancouver	22561 - 121 Avenue	2,690.40

**2007 Property Taxes Forgone through Permissive Tax Exemptions**

**\$323,719.57**



# Assessment/Taxation Comparative Statistics

	2007	2006	2005	2004	2003	1997
<b>Assessment for General Taxation <sup>(1)</sup></b>						
Land	\$6,384,128,468	\$5,199,820,987	\$4,833,879,324	\$3,816,782,967	\$3,157,399,417	\$2,720,372,895
Less: Exempt Land	<u>674,337,510</u>	<u>519,995,004</u>	<u>469,209,864</u>	<u>370,583,656</u>	<u>327,780,953</u>	<u>291,018,782</u>
Net Land Assessment	\$5,709,790,958	\$4,679,825,983	\$4,364,669,460	\$3,446,199,311	\$2,829,618,464	\$2,429,354,113
<b>Improvements</b>						
Less: Exempt Imp & Utilities	<u>422,435,588</u>	<u>392,502,471</u>	<u>413,194,210</u>	<u>345,286,474</u>	<u>315,123,146</u>	<u>287,375,466</u>
Net Improvement Assessment	\$4,046,122,566	\$3,338,848,230	\$2,932,882,385	\$2,618,984,617	\$2,514,222,895	\$1,861,042,969
<b>Total Taxable Assessment</b>	<b>\$9,755,913,524</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>\$4,290,397,082</b>
<b>Assessment for School Taxation <sup>(1)</sup></b>						
	\$9,596,150,005	\$7,890,012,754	\$7,223,372,588	\$6,024,123,753	\$5,321,328,859	\$4,241,516,850
<b>General &amp; Debt Tax Rates (per \$1,000) <sup>(2)</sup></b>						
Residential	\$ 3.4721	\$ 3.9038	\$ 3.9761	\$ 4.5388	\$ 4.8354	\$ 4.0700
Utilities	38.2199	38.7399	39.3299	40.0000	40.0000	24.5106
Industrial	54.0384	56.9788	56.1162	55.7501	52.3140	38.3991
Business/Other	11.9566	14.1723	14.2180	14.0547	13.6855	11.0331
Seasonal/Recreational	8.4395	11.5950	11.4987	11.3809	10.8809	7.8938
Farm	19.5351	18.6476	16.7997	16.1870	15.6020	13.2959
<b>School Tax Rate (per \$1,000) <sup>(1)</sup></b>						
Residential	\$ 2.2311	\$ 2.6828	\$ 2.8888	\$ 3.3732	\$ 3.6727	\$ 3.7793
Utilities	14.7000	14.9000	14.9000	15.0000	15.0000	15.0000
Industrial	12.5000	12.5000	12.5000	12.5000	12.5000	12.5000
Business/Other	7.9000	9.2000	9.6000	9.9000	9.9000	9.9000
Seasonal/Recreational	3.9000	4.2000	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)	\$ 3.4721	\$ 3.9038	\$ 3.9761	\$ 4.4899	\$ 4.7824	\$ 3.9712
Debt after 2004 incl. above 2005=Fire	.1617	.1270	.0677	.0489	.0530	.0988
Transit Authority (GVTA)	.3687	.4688	.4738	.2725	.2874	—
Local School Levy	2.2311	2.6828	2.8888	3.3732	3.6727	3.7793
Regional Hospital	—	—	—	—	—	.2396
Regional District	.0746	.0857	.0925	.1041	.1038	.0449
Regional Parks/911	—	—	—	—	—	.0713
Municipal Finance Authority	.0003	.0003	.0003	.0003	.0003	.0002
B.C. Assessment Authority	<u>.0677</u>	<u>.0816</u>	<u>.0920</u>	<u>.1057</u>	<u>.1159</u>	<u>.1215</u>
	\$ 6.3762	\$ 7.3500	\$ 7.5912	\$ 8.3973	\$ 9.0155	\$ 8.3268
<b>Utilities &amp; Penalties</b>						
Current Years Levy	\$87,384,748	\$83,504,420	\$78,592,514	\$73,408,051	\$69,738,023	\$51,708,486
Per Capita	\$ 1,150	\$ 1,102	\$ 1,073	\$ 1,043	\$ 1,007	\$ 886
Collections	\$84,941,805	\$81,092,881	\$75,871,676	\$71,248,685	\$67,185,946	\$50,774,053
Percent of Levy	97.20%	97.11%	96.54%	97.06%	96.34%	98.19%
Gross Tax Collections	\$87,260,989	\$83,838,990	\$78,242,273	\$74,276,472	\$70,208,081	\$51,730,190
Percent of Current Levy	100%	100%	99.55%	101.18%	100.67%	100.04%
Taxes Outstanding	\$ 3,570,413	\$ 3,084,325	\$ 3,418,895	\$ 2,951,152	\$ 3,472,125	\$ 1,634,530

**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 2007 Taxable Values</b>							
For General Purposes (\$ in 1,000's)	8,980,123	9,873	10,852	100,861	611,802	2,374	5,529
Percentage of Taxable Values	92.37%	.10%	.11%	1.04%	6.29%	.02%	.06%
Percentage of General Taxation	74.57%	2.80%	1.03%	3.12%	18.27	.04%	.18%
<b>Analysis of 2007 Rates (Per \$1,000)</b>							
General & Debt	3.4721	38.2199	54.0384	11.9566	11.9566	8.4395	19.5351
Fire	.1617	1.78.01	2.5168	.5569	.5569	.3931	.9098
Library							
School	2.2311	14.7	12.5	7.9	7.9	3.9	6.8
B.C. Assessment Authority	.0677	.486	.4865	.2227	.2227	.0677	.0677
Municipal Finance Authority	.0003	.0005	.0005	.0005	.0001	.0002	.0002
Regional District & 911 Emergency	.0746	.2611	.2536	.2536	.1828	.0746	.0746
Transit Authority	.3687	2.6645	2.5901	2.5901	1.8648	.3687	.3687

**Note:**

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

# Revenue & Expenditures

## Last Five Fiscal Years Comparison

### Revenue

	2007	2006	2005	2004	2003
Property Taxes	\$46,096,676	\$42,221,337	\$38,946,352	\$36,240,565	\$34,149,649
Fees	26,139,978	24,568,587	22,337,116	19,530,683	19,830,112
Investment Income	3,176,526	2,455,874	2,271,515	1,817,278	1,992,935
Developer Contributions	10,046,811	15,913,931	30,952,622	17,246,981	7,161,091
Other Government Transfers	4,914,817	2,487,939	2,291,237	4,097,801	2,683,433
Other Proceeds	<u>929,590</u>	<u>525,221</u>	<u>725,244</u>	<u>6,937,442</u>	<u>2,577,362</u>
	<u>\$91,304,398</u>	<u>\$88,172,889</u>	<u>\$97,524,086</u>	<u>\$85,870,750</u>	<u>\$68,394,582</u>

### Expenditures

	2007	2006	2005	2004	2003
<b>Analysis by Function</b>					
Protective Services	\$22,997,397	\$19,173,524	\$16,387,421	\$15,934,006	\$13,371,096
Transportation Services	15,621,956	16,659,206	10,023,304	15,215,400	7,967,189
Recreation and Cultural	17,525,321	17,872,291	15,419,618	16,369,202	16,342,241
Sewer and Water Utilities	15,769,743	17,262,470	13,221,160	13,304,971	11,948,434
General Government Services	10,483,182	9,722,836	10,597,951	28,331,512	8,228,031
Other Services	2,627,843	2,607,170	2,293,164	2,373,210	2,354,179
Internal Cost Reallocations *	—	—	—	(1,720,420)	(1,519,794)
Contributed Subdivision Infrastructure**	—	—	26,284,692	9,533,012	4,849,407
	<u>\$85,025,442</u>	<u>\$83,297,497</u>	<u>\$94,227,310</u>	<u>\$99,340,893</u>	<u>\$63,540,783</u>

### Analysis by Object

Goods and Services	\$55,121,158	\$45,715,933	\$43,783,867	\$67,385,502	\$36,709,464
Wages and Salaries	25,732,751	23,789,492	21,172,807	19,666,718	18,919,903
Interest and Financing Fees	2,681,210	2,943,822	2,985,944	2,755,660	3,062,009
Contributed Subdivision Infrastructure	<u>1,490,323</u>	<u>10,848,250</u>	<u>26,284,692</u>	<u>9,533,012</u>	<u>4,849,407</u>
	<u>\$85,025,442</u>	<u>\$83,297,497</u>	<u>\$94,227,310</u>	<u>\$99,340,893</u>	<u>\$63,540,783</u>

\* Reporting was changed in 2005

\*\* Reporting was changed in 2006

# Capital Assets Acquired

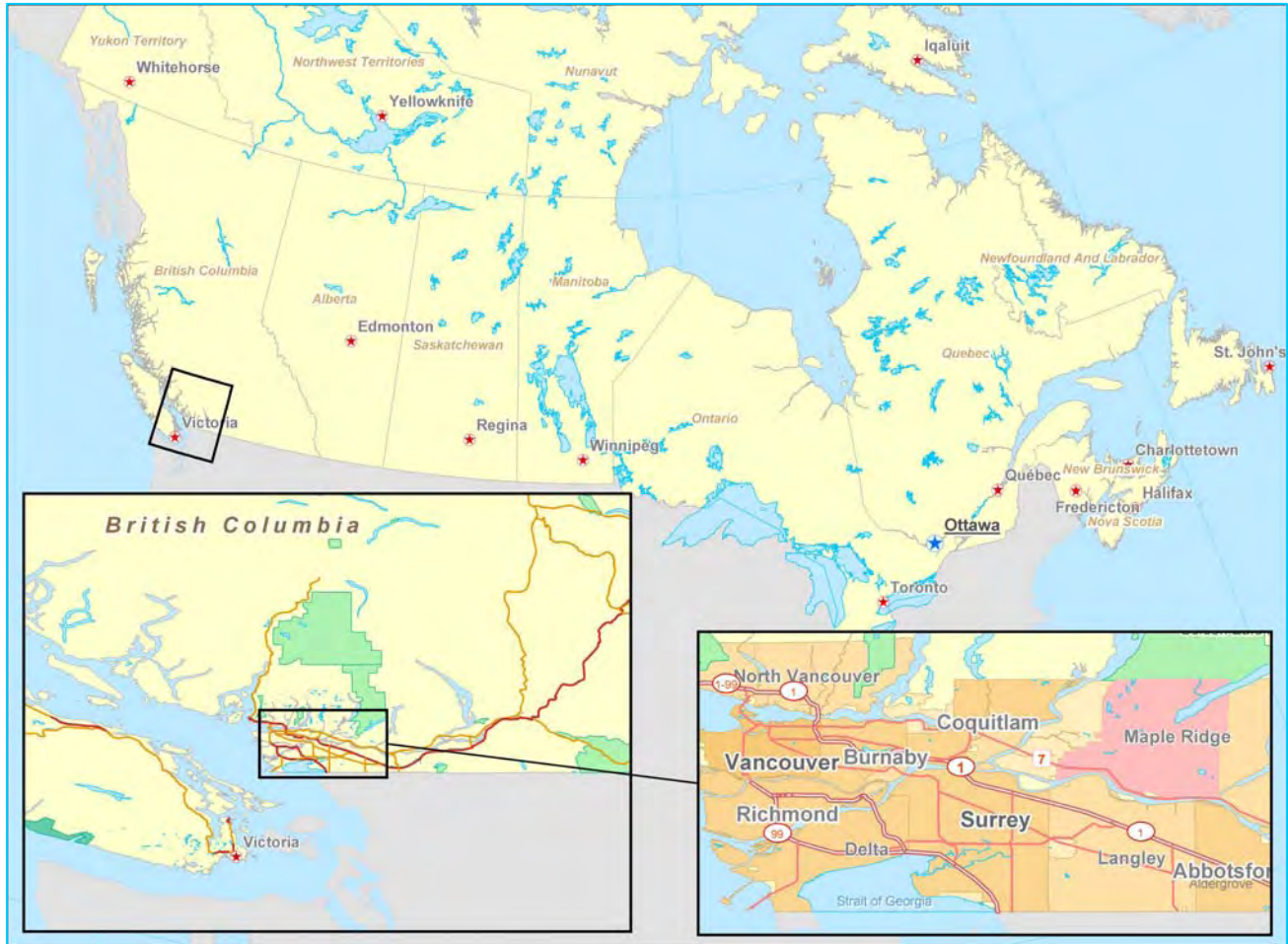
## Last Five Fiscal Years Comparison

	2007	2006	2005	2004	2003
<b><u>Capital Acquisitions</u></b>					
General Government	\$ 614,709	\$ 313,239	\$ 1,553,791	\$13,242,946	\$ 1,674,938
Transportation	9,211,318	10,934,142	4,540,443	9,326,645	2,589,050
Parks and Recreation	3,992,556	4,327,840	2,316,218	3,106,567	2,243,117
Protective Services	4,015,469	1,533,621	544,937	1,371,699	365,683
Public Health and Other	—	246,284	152,779	5,375	189,196
Sanitary Sewer & Waterworks	2,549,499	6,164,641	2,907,987	3,093,844	2,523,004
Subdivision Infrastructure*	—	—	26,284,692	9,533,012	4,849,407
<b>Total Capital Acquisitions</b>	<b><u>\$20,383,551</u></b>	<b><u>\$23,519,767</u></b>	<b><u>\$38,300,847</u></b>	<b><u>\$39,680,088</u></b>	<b><u>\$14,434,395</u></b>
<b><u>Source of Funding</u></b>					
Revenue Funds	\$ 5,199,633	\$ 716,723	\$ 2,887,107	\$ 812,881	\$ 2,318,453
Reserve Funds	4,460,662	6,376,082	4,897,440	8,593,056	4,180,949
Contributed Assets	1,490,323	12,001,519	27,472,235	10,677,566	5,848,693
Long Term Debt	—	357,676	—	11,877,554	—
Grants	2,587,441	456,507	266,657	1,551,330	1,129,375
Development Fees & Other	<u>6,645,492</u>	<u>3,611,260</u>	<u>2,777,408</u>	<u>6,167,701</u>	<u>956,925</u>
<b>Total Financing</b>	<b><u>\$20,383,551</u></b>	<b><u>\$23,519,767</u></b>	<b><u>\$38,300,847</u></b>	<b><u>\$39,680,088</u></b>	<b><u>\$14,434,395</u></b>

\* Reporting was changed in 2006

# 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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