



**District of Maple Ridge**  
British Columbia

GFOA Award Recipient  
for Excellence in  
Financial Reporting

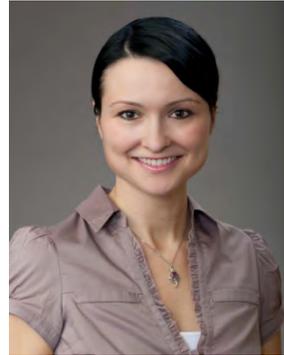
**2012**  
**Annual Report**  
For Fiscal Year Ending  
December 31, 2012



**Mayor Ernie Daykin**  
and Members of Council



**Cheryl Ashlie**  
Councillor



**Corisa Bell**  
Councillor



**Judy Dueck**  
Councillor



**Al Hogarth**  
Councillor



**Bob Masse**  
Councillor



**Michael Morden**  
Councillor



## **2012 Annual Report**

# **District of Maple Ridge**

British Columbia, Canada

**Fiscal Year ending December 31, 2012**

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**Cover Photo:** *In View Images*  
**Inside cover Photo:** *Fred Armstrong*

This report was prepared by the District of Maple Ridge Finance Department.

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Government Finance Officers Association

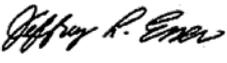
## Canadian Award for Financial Reporting

Presented to

### District of Maple Ridge British Columbia

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2011**



Executive Director

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, 2011. 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 Canadian Award for Financial Reporting for the 22<sup>nd</sup> consecutive year.

# Message from the Mayor

On behalf of Council, I am pleased to present the 2012 Annual Report. This report provides you with a comprehensive overview of the District's financial performance for the fiscal year ending on December 31, 2012, as well as a review of departmental activities and program highlights for the year.

In 2012 the District saw policy work that has been a decade in the making jump to life on the streets of our community. Last year we spoke about the completion of the downtown enhancement project and the early and exceptional uptake on our investment incentive program.

In this report you will see how that investment in the infrastructure of our community and the development of incentives to create density in our Town Centre have resulted in almost 50 projects with a value of close to \$100 million in construction activity.

There was not a place that you could stand in our Town Centre and not see a private construction project underway. In January, a six story crane went up at the '223 North' construction site at the gateway to our Town Centre signalling that times are changing in Maple Ridge. An interactive map on our District website [www.mapleridge.ca](http://www.mapleridge.ca) highlights the projects that are underway or in the planning stages, and as this publication was being completed there are even more new projects that are coming before Council.

As we reflect on last year, it is clear that some of the billion dollars of infrastructure that has been built to make our community more accessible has created an unparalleled opportunity for Maple Ridge to transition from its proud past to a future that will see us have a more urban Town Centre surrounded by the mixed suburban housing and natural amenities that have drawn people to this area for over a century.

Maple Ridge saw the opening of a number of new parks whose designs were guided by citizens who live around them. We also saw the completion of a number of public works projects that improved the ability of citizens to move throughout the community by vehicle, by bike and on foot.

In May we celebrated the 25<sup>th</sup> anniversary of the *Man In Motion World Tour* where a young man named Nathan Bragg carried the commemorative medal into the completely accessible Town Centre. Nathan was born almost a decade after Rick Hansen circled the globe, but Rick's legacy of accessibility and inclusion are now part of our community DNA.



Weekend after weekend volunteers presented events and festivals that help create the sense of cohesion and pride that is the heart of any municipality. Council heard that 40% of citizens volunteer, whether it be in sports, the arts, service clubs, faith-based organizations or for groups that reach out to those who need a helping hand in these tough times. These people invest their most valuable resource, their time, in Maple Ridge. That inspires all of us on Council.

Last year Maple Ridge was selected as a new hub for the RCMP Forensic Identification unit. In addition to adding valuable skills to our community, this office will serve the neighbouring communities in the Fraser Valley and enhance the ability of police officers in the field to protect citizens.

These are exciting times to live and work in Maple Ridge. We've found the formula for success. It involves creativity, collaborations, cooperation, commitment and above all a determination to keep our eye, and work, focussed on the goals that we have set as a community and as a leadership team.

As someone who was born in this community I see the tremendous pace of change that is occurring. As Mayor, I also see the diligence of my fellow Councillors and our talented and dedicated staff as we execute our long term plan for Maple Ridge.

I hope that you will take the time to read through this report and see, firsthand, how our community's financial management ensures that we have the resources to deal with the challenges and opportunities of today, and looks ahead to ensure that we can meet the needs of the next generation of citizens. I feel very proud to serve as Mayor of Maple Ridge. This report will show you why.

A handwritten signature in black ink, appearing to read 'Ernie Daykin'. The signature is stylized and cursive.

Ernie Daykin  
Mayor

# Message from the CAO

On behalf of the employees of the District of Maple Ridge, I am very proud to present our 2012 Annual Report. This publication, along with our annual Citizens Report, is the District's 'yearbook' that captures a snapshot of the 12 month financial period ending December 31, 2012.

I would like to take this opportunity to thank my fellow District staff members who are charged with making our Council's Vision a reality. I work with a very talented and professional team of colleagues whose knowledge and passion for our community impress me every day.

I would also like to acknowledge our Mayor and Council. Their dedication and commitment to our community is evident at every meeting. They bring the ideas and suggestions of citizens to the table, along with their passion and experience, as we develop District policies and plans. The thoughtfulness and wisdom they bring to their work is an inspiration for all of us.

The result of this collaboration between our elected representatives and the District staff is evident throughout the pages of the Annual Report.

As Mayor Daykin has noted, it has been an extraordinary year by any measure. A decade of policy work has culminated in the transformation of our Town Centre from the 1960s and 1970s model to the vision that will take us forward for the next 30 to 40 years. New residents, new buildings and new businesses are changing our community and bringing a new energy to Maple Ridge.

While we move towards the future of our community, I would be remiss if I didn't draw your attention to the day-to-day work of our District staff who go about their work with tremendous efficiency and effectiveness. As you flip through this publication what sometimes gets lost is the professionalism and excellence of our staff as they execute their part of the business plan with a quiet efficiency.



I sometimes flip back through the Annual Reports from five and six years ago to help remind me how much we have accomplished as a community in such a short time. It is a reality of our work that as this Annual Report is being published we are well on the way to executing our business plan for 2013 and laying the foundation of the 2014 plan with our Council.

Our financial planning cycle is continuous. The District has been cited on numerous occasions as a leader in financial management for municipal governments. Last year, members of our Finance team were asked to present our financial policy framework at a large conference in the United States. In late 2012, our staff delivered the first live interactive 'Budget 'Q&A' using emails, social media and live audience participation at a special Council meeting.

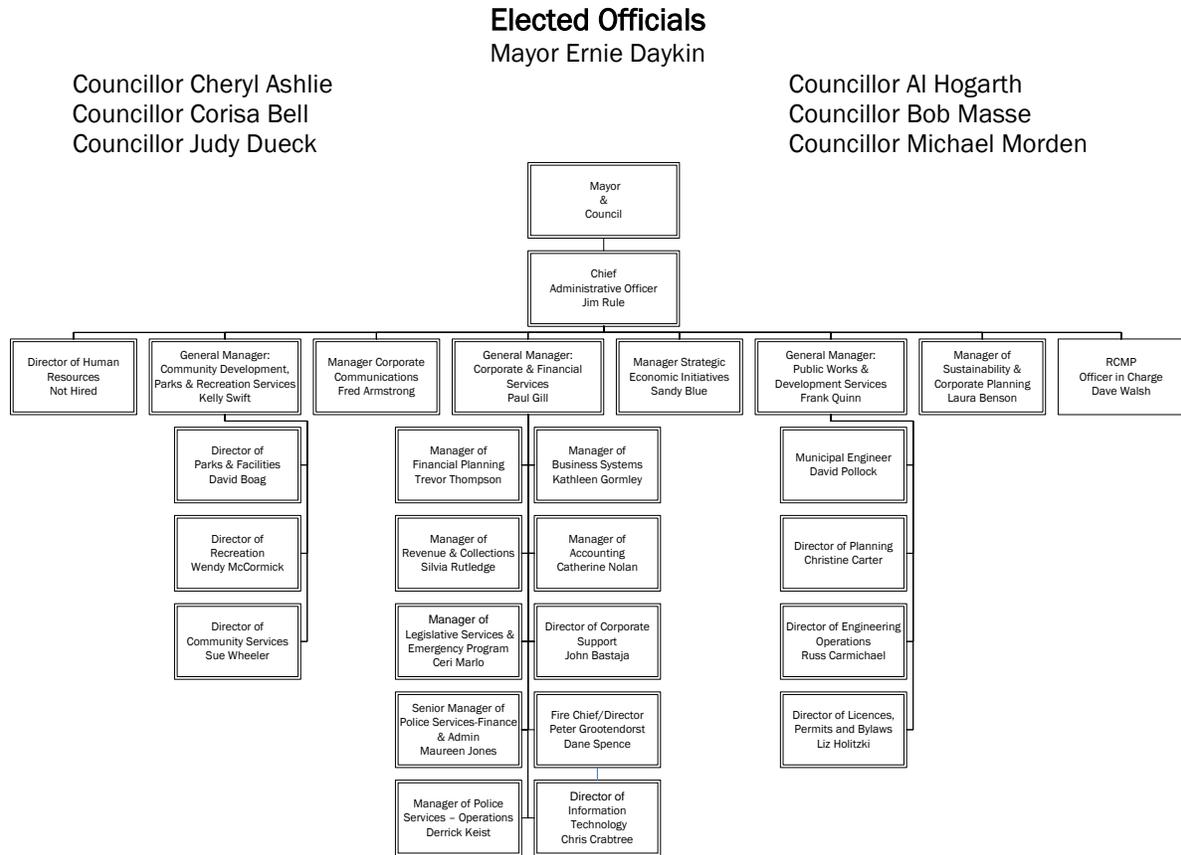
I join Mayor Daykin in hoping that you take the time to review this report in detail. Through a careful examination of this data you will come to appreciate the skills and talents that it takes to make Maple Ridge a great place to live and work. The Annual Report is part of our commitment to accountability and transparency to our citizens.

I started by thanking Mayor and Council for their passion and the high level of engagement that they bring to their work. I would also like to, once again, pay tribute to my colleagues who work here at the District of Maple Ridge. Most of us, the majority in fact, live in the community we serve. Like our Council, we share the same aspirations that you do. We are raising our families in Maple Ridge. Together we are building an amazing community.

A handwritten signature in black ink, appearing to read "J. L. Rule". The signature is fluid and cursive.

J. L. (Jim) Rule  
Chief Administrative Officer

# Organization Chart



## Appointed Officials (Department Heads)

|  |   |
|--|---|
| Chief Administrative Officer.....  | Jim Rule, MA, B.ES (Hon.), P.Mgr., MCIP |
| General Manager: Community Development, Parks & Recreation Services..... | Kelly Swift, MBA, BLS                   |
| General Manager: Corporate & Financial Services.....                     | Paul Gill, BBA, CGA, FRM                |
| General Manager: Public Works & Development Services .....               | Frank Quinn, P.Eng., MBA                |
| Director of Community Fire Safety Services/Fire Chief .....              | Dane Spence                             |
| Director of Community Services.....                                      | Sue Wheeler                             |
| Director of Corporate Support.....                                       | John Bastaja, BA, MRM                   |
| Director of Engineering Operations.....                                  | Russ Carmichael, AScT, FRM              |
| Director of Human Resources (Acting) .....                               | Michelle Wetherill                      |
| Director of Information Technology .....                                 | Christina Crabtree, BA                  |
| Director of Licences, Permits and Bylaws .....                           | Liz Holitzki                            |
| Director of Operations & Staff Development/Fire Chief.....               | Peter Grootendorst, CFO, MA             |
| Director of Parks & Facilities.....                                      | David Boag                              |
| Director of Planning.....  | Christine Carter, M.PL., MCIP           |
| Director of Recreation .....   | Wendy McCormick                         |
| Manager of Accounting.....   | Catherine Nolan, CGA                    |
| Manager of Business Systems.....   | Kathleen Gormley                        |
| Manager Corporate Communications.....                                    | Fred Armstrong                          |
| Manager of Financial Planning .....                                      | Trevor Thompson, BBA, CGA               |
| Manager of Legislative Services & Emergency Program .....                | Ceri Marlo                              |
| Manager of Police Services - Operations .....                            | Derrick Keist                           |
| Manager of Revenue & Collections .....                                   | Silvia Rutledge                         |
| Manager Strategic Economic Initiatives.....                              | Sandy Blue, Ec.D, ABC                   |
| Manager of Sustainability & Corporate Planning.....                      | Laura Benson, CMA                       |
| Municipal Engineer.....  | David Pollock, P.Eng.                   |
| Senior Manager of Police Services - Finance & Administration.....        | Maureen Jones                           |
| RCMP Officer in Charge .....   | Superintendent Dave Walsh               |

Municipal Auditors - BDO Dunwoody LLP  
Municipal Bankers - TD Canada Trust

Municipal Solicitors - Young, Anderson - Municipal Law  
- Heenan, Blaikie - Labour Law

# Strategic Plan

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

## 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. |

## 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.

## Strategic Focus Areas

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

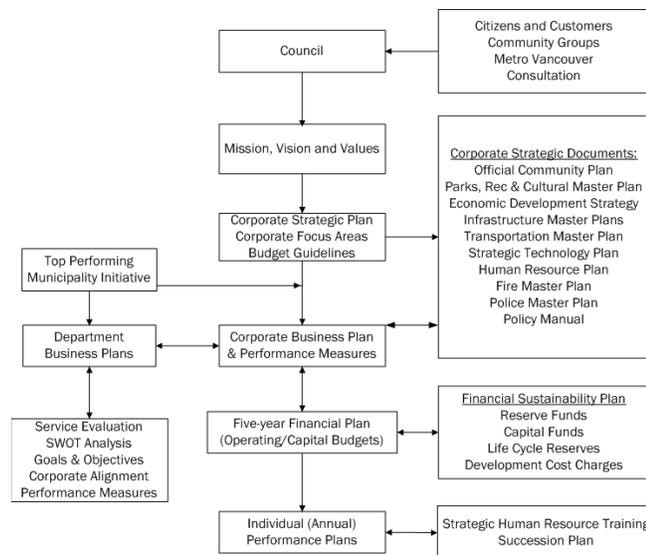
## Community Relations

### 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.

### 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



## 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.

# Strategic Plan

*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

## 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

## 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

# Strategic Plan

## 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

## 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 School Board, Health Authority, Regional Library, other levels of government and 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

# Strategic Plan

## 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)

## 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 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 cooperation with other regional stakeholders, identify improvements to the inter-municipal transportation system within the Lower Mainland and the Fraser Valley



# Progress Report

The Strategic Plan is an important tool in the success of our community. It sets the vision for the future and key strategies that will help to achieve that vision. Regular reporting on achievement toward the plan is another important tool to keep things on track. This section of the Annual Report is the District's sixth annual Progress Report.

In an effort to enhance public performance reporting and improve citizen engagement, the District embarked on a program that began in 2007, supported by funding through the National Centre for Civic Innovation in New York and resources provided by CCAF-FCVI (formerly the Canadian Comprehensive Auditing Foundation). The process involved citizens, business owners, community groups and staff from numerous municipalities. One of the resulting enhancements the District has implemented is an online performance reporting tool called SEE-IT. This gives citizens and other interested parties access to performance information over the internet, responding to a desire for 24/7 access at a high level, with drill-down functionality as and when needed, without sifting through lengthy paper reports. SEE-IT strengthens the District's efforts to ensure an open and transparent government and greatly enhances public access to information.

The information provided here is a subset of "scorecards" available on SEE-IT. These scorecards represent progress related to high-level community goals in the Strategic Plan.

Council and Staff at the District are pleased to introduce SEE-IT as an important tool in the overall management of the community. Users will find the tool easy to use and navigate and the depth of multi-media content far exceeds what could be provided in a printed document. See-It can be found at the District's website under Municipal Hall, How Are We Doing ([www.mapleridge.ca](http://www.mapleridge.ca)).



# Progress Report

## Community Relations Growing Citizens' Sense of Community

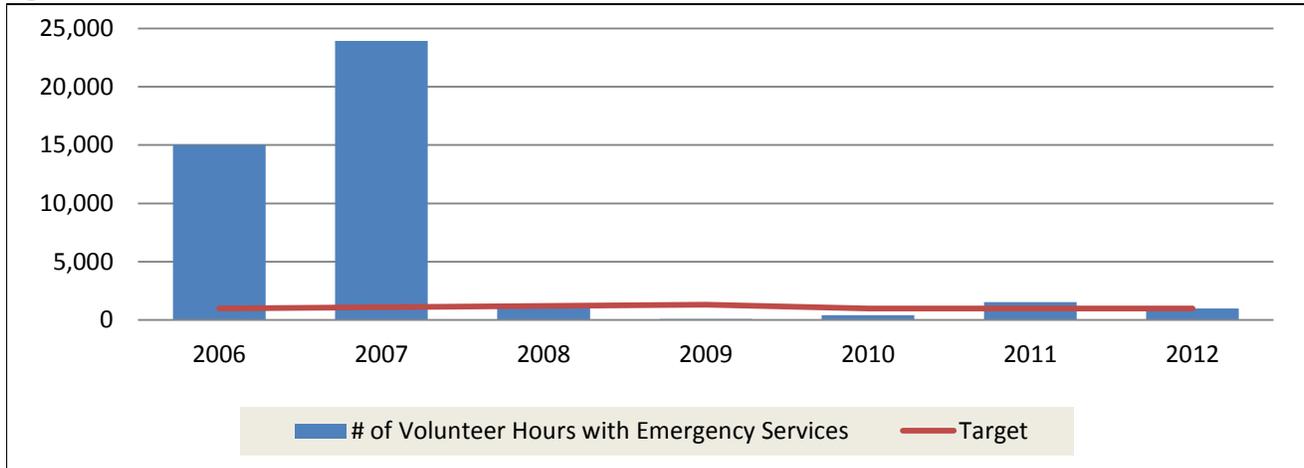
### Emergency Services Volunteers

#### Target Statement

- Support and promote citizen volunteer participation as a valuable leisure and recreation activity.

#### Overview

Volunteers 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.



#### Status Report

Flooding events in 2006 and 2007 increased the numbers of volunteers during those years.

## Economic Development Diversify the Tax Base

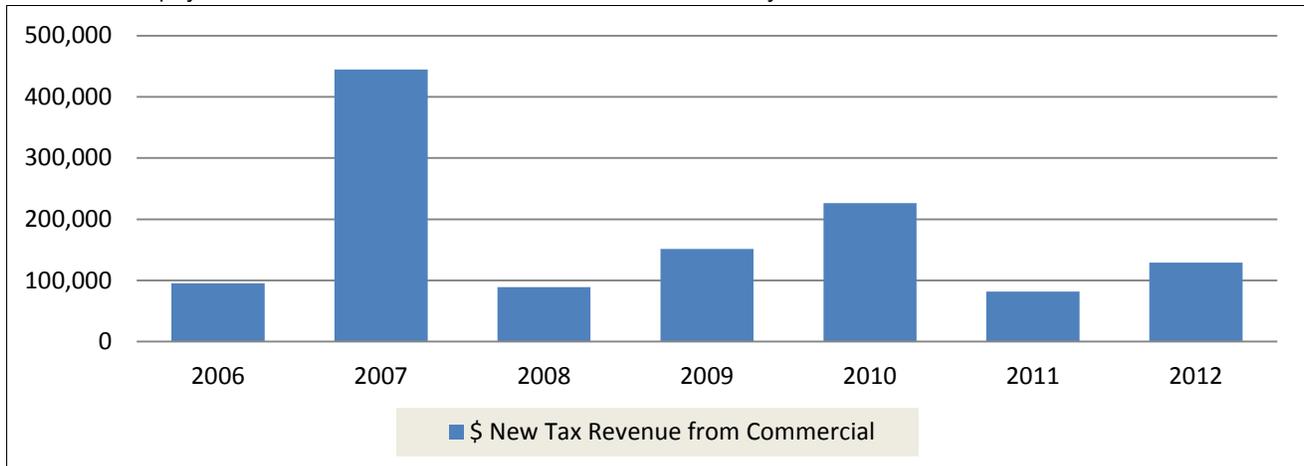
### Increase Commercial Tax Base

#### Target Statement

Build a sustainable community that includes a balance of land use types and a diversified tax base.

#### Overview

The District of Maple Ridge relies on property taxes to fund most of the programs and facilities citizens and businesses enjoy. Attracting commercial enterprises means less reliance on residential property taxes to fund these important programs and facilities, leading to a more economically sustainable community. Property taxes collected from new commercial taxpayers is an indicator of the District's economic viability.



#### Status Report

This number represents the amount of new revenue for each particular year that was not on the property tax roll in the prior year.

# Progress Report

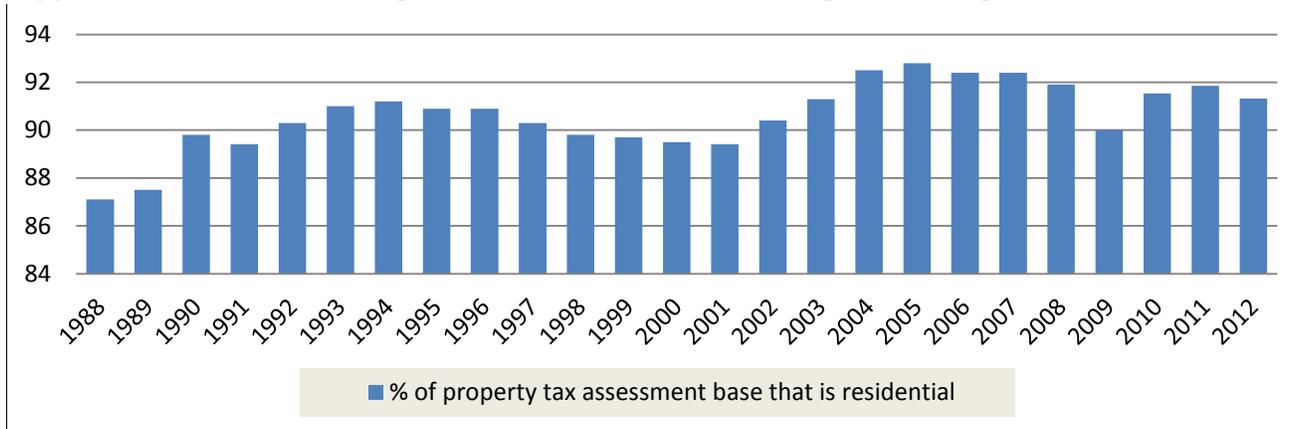
## Residential Tax Assessment Base

### Target Statement

Build a sustainable community that includes a balance of land use types and a diversified tax base.

### Overview

The District of Maple Ridge relies on property tax revenue to fund the majority of public services. The value of properties for the purpose of property taxation is considered the “tax base.” A diversified tax base enhances the reliability of this critical funding source. This graph illustrates the percentage of the property tax assessment base that is made up of residential properties. The balance of property types are: business and other, light industry, major industry, utilities, farm and recreation/non-profit. Because the residential class continues to grow steadily year after year, it would take many years of repeated record-level growth in the other classes to affect significant change in the distribution.



### Status Report

2012 saw a minimal increase in the average market value in the Residential Class of about 1% while the commercial classes saw an average market value increase just over 10%. Growth in the residential sector was slightly stronger than in the commercial sector with the end result being a slight decrease in the assessment base attributed to the residential class.

## Support Existing Local Business

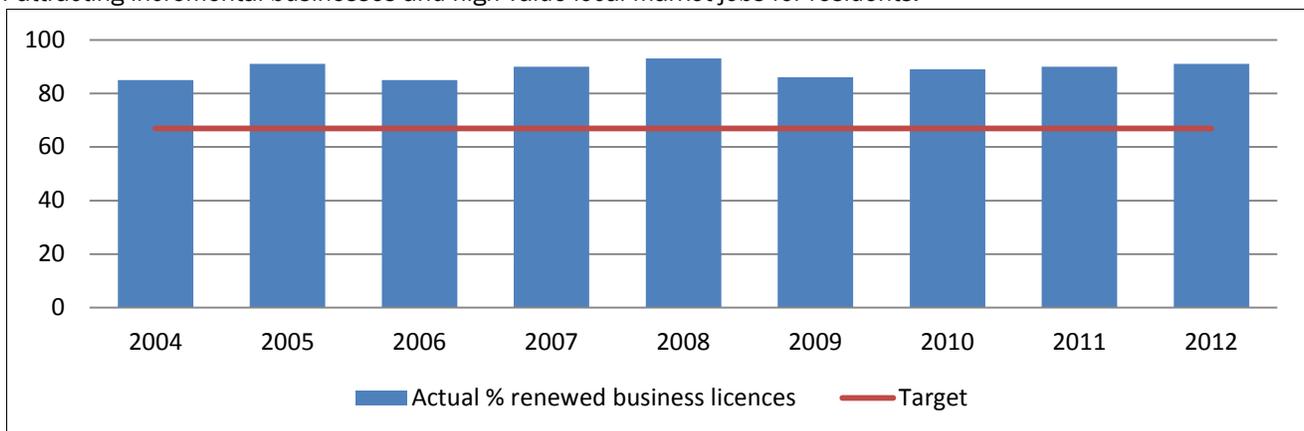
### Business Licence Renewals

#### Target Statement

Retain the existing number of licensed businesses and attract/generate incremental licensed businesses to the District.

#### Overview

Attracting new investment and employment to Maple Ridge and the retention of existing licensed businesses continue to remain critical objectives for the District. While statistics can be expected to fluctuate year over year, the District’s high renewal percentages stand as testament to our efforts in supporting local businesses and validates our objective of attracting incremental businesses and high-value local market jobs for residents.



Non-residential renewals are not displayed on the graph due to the temporary nature of many of the businesses.

# Progress Report

## Status Report

### Number of business licences issued in 2012:

|                          |              |
|--------------------------|--------------|
| Commercial:              | 1,541        |
| Home-Based:              | 1,441        |
| Non-Residential:         | <u>1,290</u> |
| Total Business Licences: | 4,272        |

Total Revenue \$567,276

Of the businesses licensed in 2011, 91% of commercial licences and 87% of home based licences were renewed in 2012.

## Environment

### Reduce Greenhouse Gas GHG Emissions

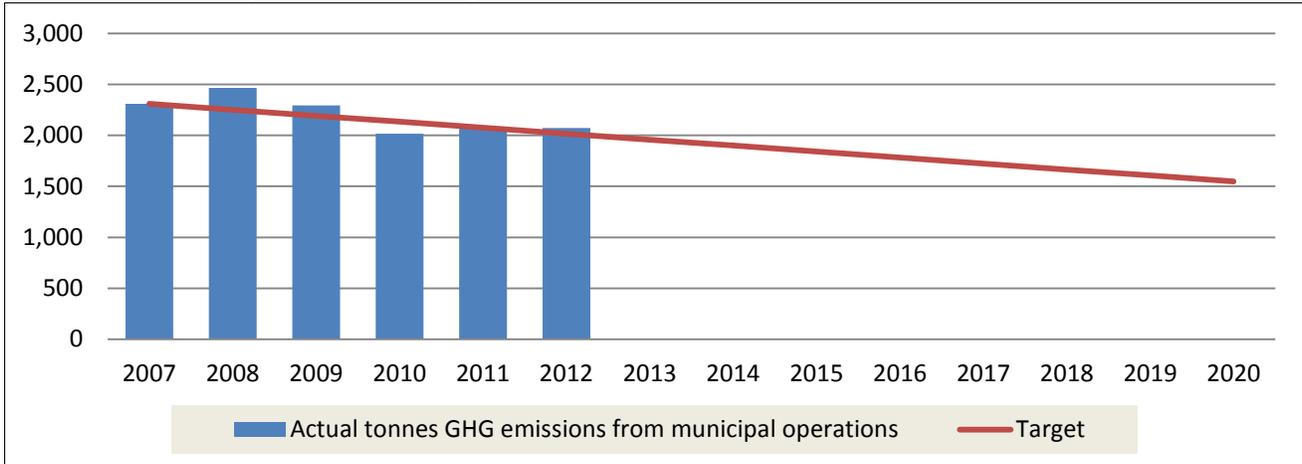
#### Carbon Neutral Municipal Operations

##### Target Statement

Reduction of energy consumption and the corresponding greenhouse gases through maintenance, procedural, mechanical and behavioural changes. Measuring our progress is an important part of ensuring reductions continue to happen, as we work towards becoming "carbon neutral."

##### Overview

This graph shows the amount of greenhouse gas (GHG) emissions created by the provision of municipal services each year. GHG emissions are produced when we operate municipal cars, fire trucks, street sweepers and lawn mowers, light up sports fields, municipal hall and streetlights and heat municipal, swimming pools and other municipal buildings. Note: There has been a shift to our previous years' inventory. In 2013, District staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines, and current years are now in alignment.



##### Status Report

These are preliminary readings. In 2012, the District's preliminary greenhouse gas emissions measured 2,071 tonnes. We expect these numbers to increase slightly as we add additional data that is not currently available.

# Progress Report

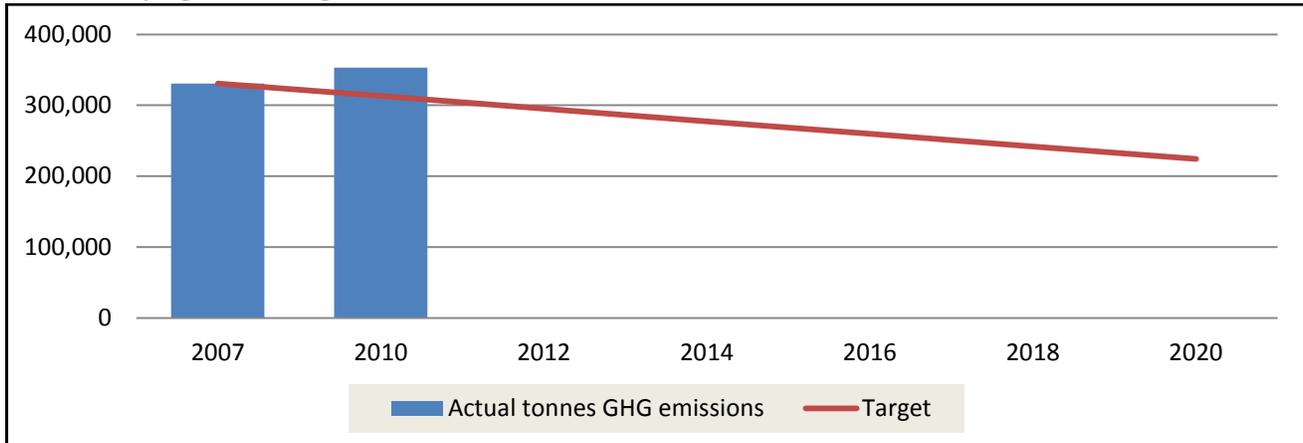
## Community GHG Emissions

### Target Statement

By 2020, the BC Government has committed to reduce its greenhouse gas (GHG) emissions by 33 per cent, compared to 2007 levels. This target has been adopted by Maple Ridge.

### Overview

The Community Energy and Emissions Inventory (CEEI) is an initiative of the BC Ministry of Environment, which provides community-wide GHG emission estimates in three primary sectors - on-road transportation buildings and solid waste. These reports assist with the District of Maple Ridge's Climate Action Charter commitment to measure and report on our community's greenhouse gas emissions.



### Status Report

Source: Updated Community Energy & Greenhouse Gas Emissions Inventory: 2010 Report dated June 19, 2012, from BC's Ministry of Environment. Total emissions reported in this chart include the category Buildings-Large Industrial. This category is not included in the Provincial totals, but shown instead as a separate memo item. Note: 2012 CEEI Reports are planned for release in the first quarter of 2014.

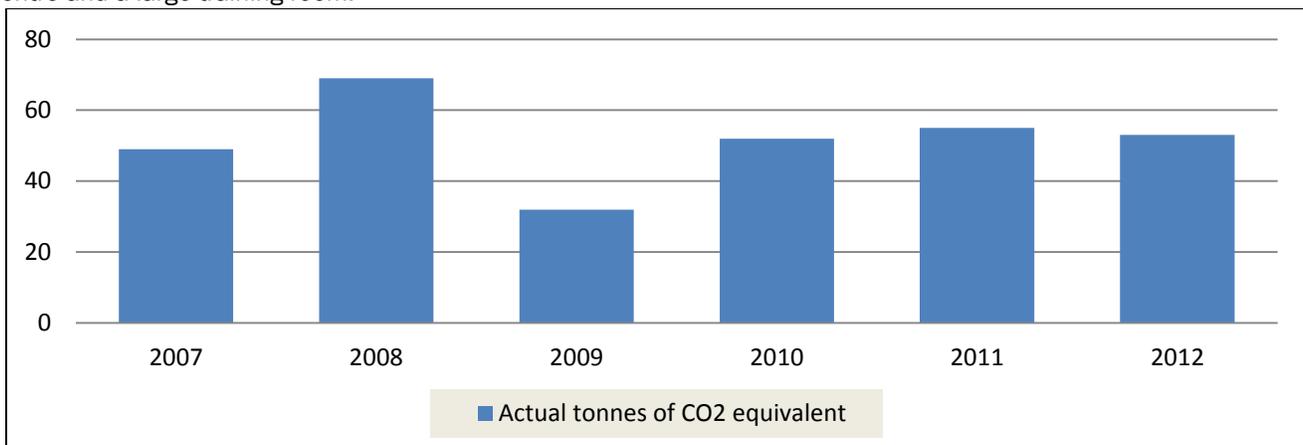
## Fire Hall No. 1 GHG Emissions

### Target Statement

To reduce greenhouse gas emissions by 67% from the 2007 baseline. Since Fire Hall No. 1's emissions are caused by using electricity and natural gas, reducing emissions means we will be using less energy and saving money.

### Overview

Fire Hall No. 1 is the workplace of fire crews, fire department administrative offices, the District's emergency operations centre and a large training room.



### Status Report

Results for 2012 indicate higher than expected emissions levels. This may be due to a number of factors, including cold weather. There has been a slight shift to our previous years' inventory. In 2013, District staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines, and current years are now in alignment.

# Progress Report

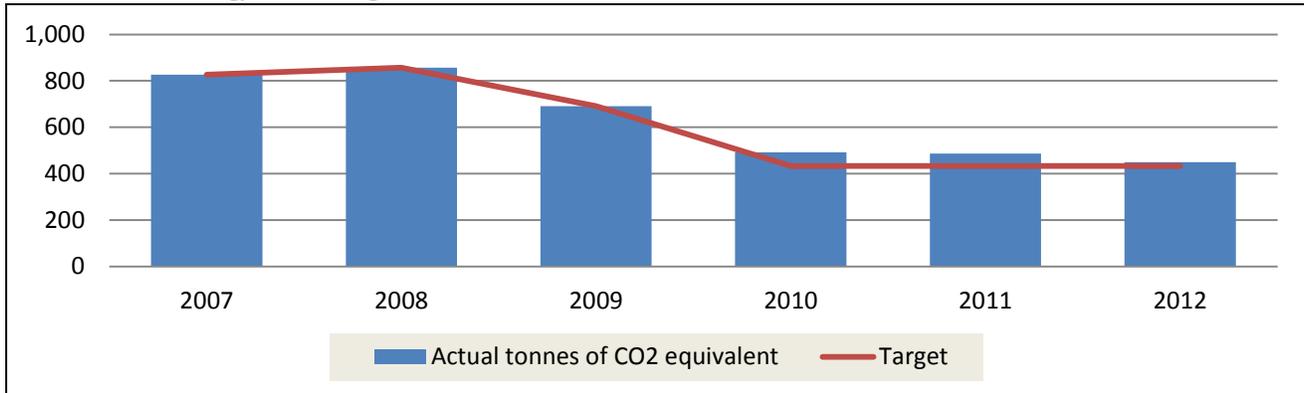
## Leisure Centre GHG Emissions

### Target Statement

To reduce greenhouse gas emissions by about 50% from the 2008 baseline. Since the Leisure Centre's emissions are caused by using electricity and natural gas, reducing emissions means we will be using less energy and saving money.

### Overview

The Leisure Centre is a multi-use facility which features a 6-lane 25-metre competition pool, a 4-lane 25-metre teach pool, a leisure pool, toddlers pool, large swirl pool, water slide, warm wading pool, sauna, steam room and a hot tub. There is also full size gym and weight room.



### Status Report

Results for 2012 indicate slightly higher than expected emissions levels. This may be due to a number of factors, including cold weather. There has been a slight shift to our previous years' inventory. In 2013, District staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines, and current years are now in alignment.

## Stewardship of Natural Resources

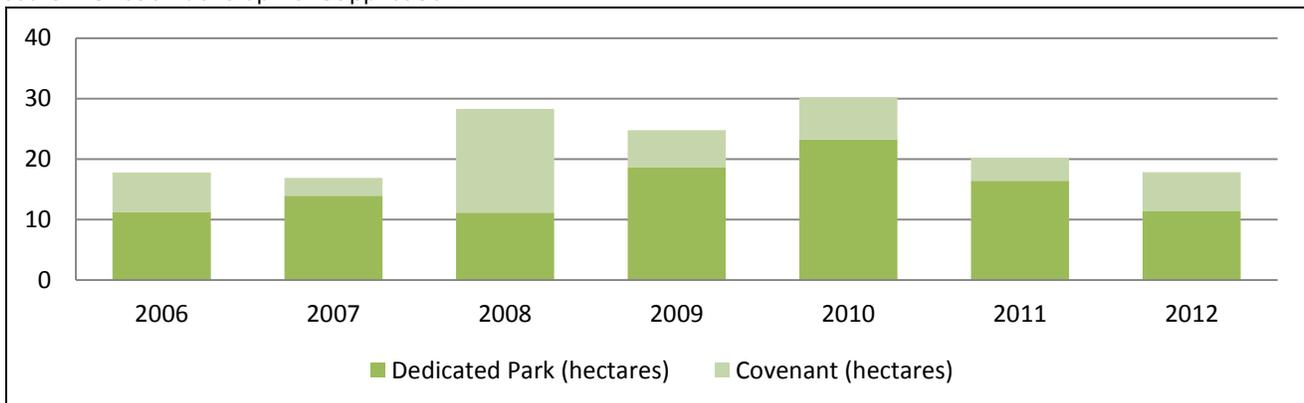
### Protect Environmentally Sensitive Areas

#### Target Statement

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

#### Overview

This graph represents the number of hectares of land that were legally protected, through dedication or covenant, for environmental reasons. By working with integrated and innovative sustainable design solutions, a balance between development and conservation can be achieved that provides safe, attractive and affordable development, along with recreational opportunities and protection of highly sensitive fish and wildlife habitat. For environmental permit areas around watercourses and steep slopes, coordination of professionals and municipal staff is required to ensure protection of significant natural features, hazard mitigation for safe development and enhancement opportunities that occurs with each development application.



### Status Report (All Areas in Hectares)

For a breakdown by year of the reasons for protection and related land areas, see the Information tab on SEE-IT.

# Progress Report

## Zero Waste

### Encourage Residents and Business Owners to Reduce, Reuse and Recycle

#### Target Statement

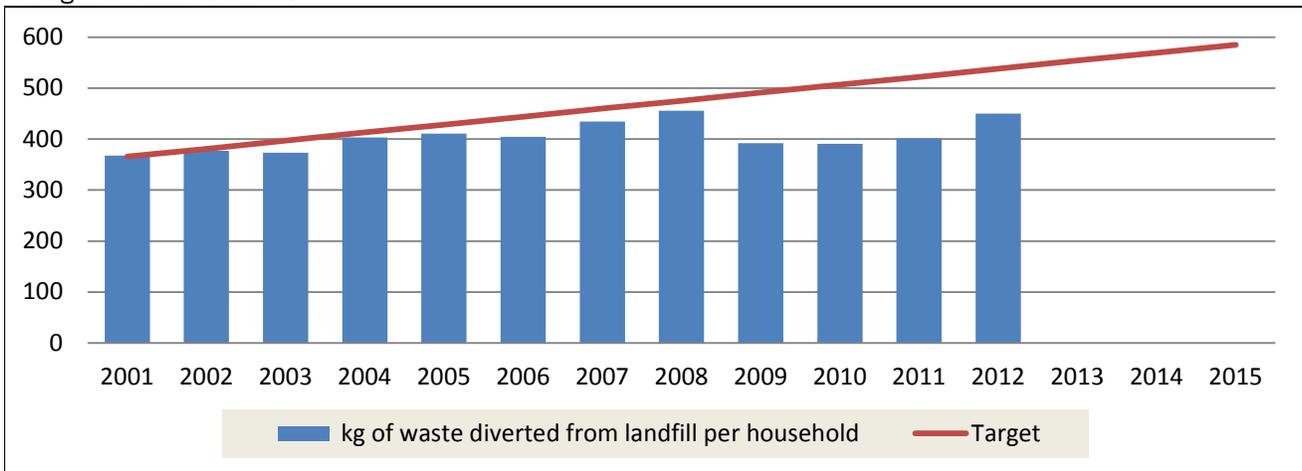
Our ultimate goal is Zero Waste, with an interim target of 585 kilograms per resident by the year 2015. This represents a 70% diversion rate from the 1995 level of waste going to landfill.

#### Overview

This graph represents the kilograms of waste that are recycled, diverted from landfills, shown as kilograms per Maple Ridge household. Households include single family homes and apartment units. The ultimate goal is Zero Waste, with a 2015 target for the Metro Vancouver region of 70% from 1995 levels, which equates to 585 kilograms per Maple Ridge household.

Priority must be given to the first two R's (reduce and reuse) as the best long-term method to achieve our goal. Together with recycling efforts, a reduction in tonnage will reflect a change in behaviour as residents make choices that are better for the environment.

In 2007 Maple Ridge completed a waste composition study that indicated 36% of the waste stream is organics (yard and garden waste, wood and food waste). Aggressively targeting the organics portion of the waste stream will achieve our target of 70% diversion.



#### Status Report

Provided blue box curbside pickup to 22,337 homes and 5,320 apartment units. 2012 amount of waste diverted from landfill to recycling programs was 450 kilograms per household. This is calculated by taking the total waste diverted to recycling and dividing by properties.

# Progress Report

## Financial Management Provide High Quality Municipal Services

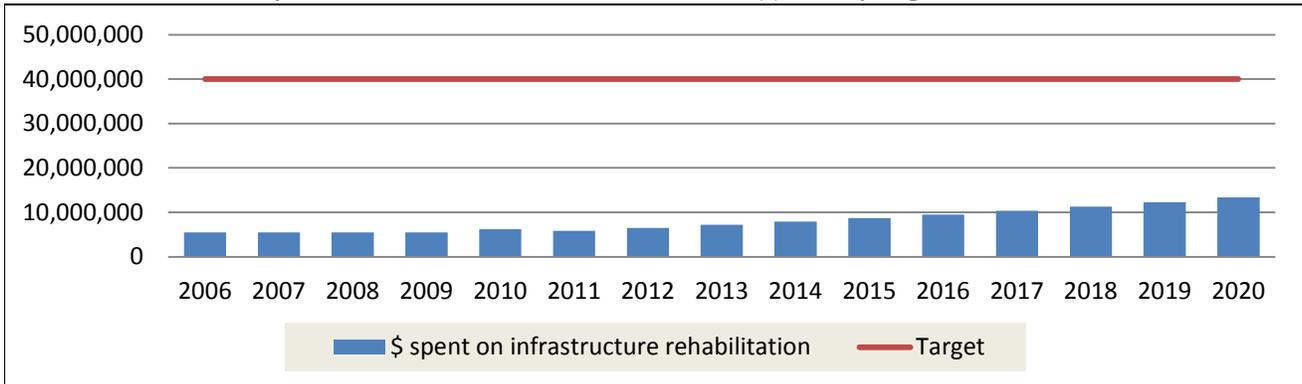
### Best Practices in Infrastructure Management

#### Target Statement

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

#### Overview

The District has an investment in infrastructure and other assets with an estimated replacement cost of \$1.3 billion, all of which are aging at different rates and will eventually have to be replaced. To properly fund rehabilitation and replacement, estimates show that the District should be spending on average over \$40 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.



### Reduce Reliance on Property Taxes

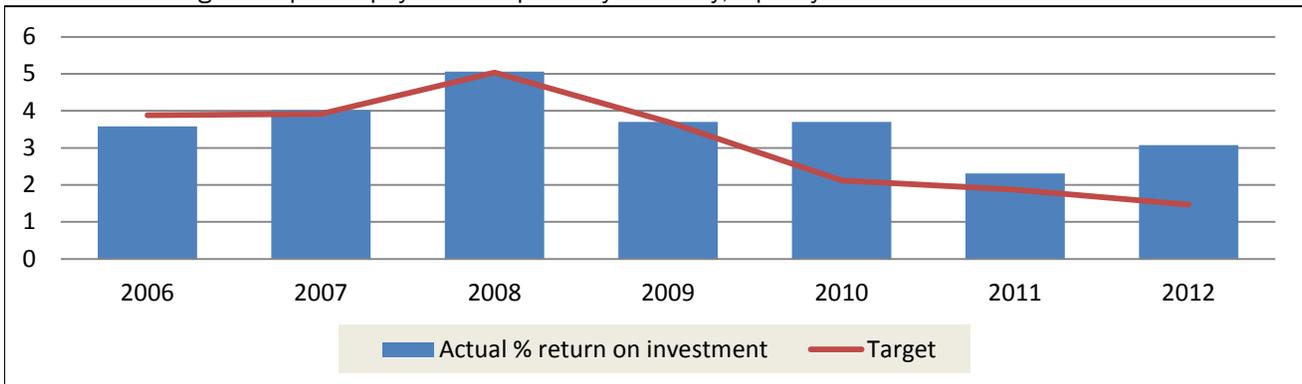
#### Maximize Return on Investment

#### Target Statement

Maximize the return on cash and investments held by the District, while maintaining the safety and liquidity of the underlying funds.

#### Overview

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 \$120 million. A conservative management philosophy is based primarily on safety, liquidity and return on investment.



#### Status Report

Interest rates remained at or near historic lows. The target rate or benchmark is calculated using the return of Municipal Finance Authority (MFA) Pooled Investment Funds and several DEX indexes. Return on investments in 2012 exceeded target due, in part, to opportunities for increased return with fluctuating spreads (risk premiums) on bank bonds in 2011 and 2012 and short term deposit rates that exceeded MFA Money Market and DEX 30 day T-Bill returns. Current economic data supports modest expectations for future economic growth which will likely result in interest rate increases at some point in the next few years.

# Progress Report

## Governance Open Government

### Website Visits

#### Target Statement

Raise website visits by 5% per year from 2007 baseline by driving more District business to the website with quality information and services.

#### Overview

In terms of the best way of communicating with residents, preferences continue to shift away from traditional print toward digital mediums. It is expected that the District website will become increasingly important in communicating and providing services to residents.



#### Status Report

Website visits dropped approx. 2% over last year, but still surpassed the target.

## Inter-Government Relations and Partnerships

### Partnerships and Networks with Public Agencies

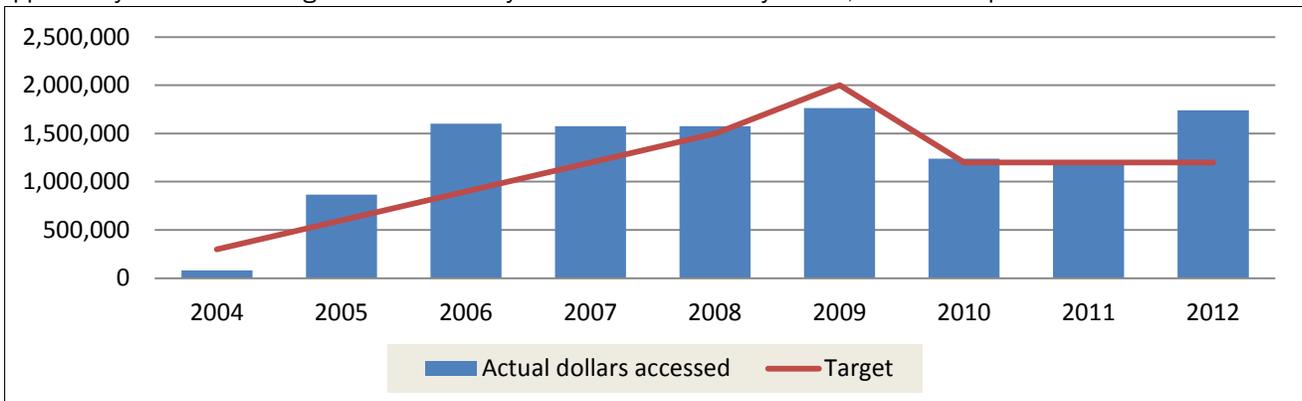
#### Support the Community Social Service Network

#### Target Statement

Support the community social service network in a collaborative process to access additional resources to address community needs, issues and priorities.

#### Overview

District Social Planning staff identify, promote and support various partnerships and networks with community agencies, Provincial Ministries, not-for-profits, community groups and volunteers to provide local government and community services in a cost-efficient, effective and timely manner. The level of funding these groups are able to obtain from local, regional, provincial and federal programs through collaborative practices is an indicator of the additional support they are able to bring to the community to address community needs, issues and priorities.



#### Status Report

Community collaboration continues to be a strength as there has been an increase in funds coming into the community. The welcomed addition of the Nurse Practitioner Program providing outreach services to individuals who are homeless or have mental health or substance misuse issues and resources to develop a Child Advocacy Centre will have significant positive impact on our community

# Progress Report

## Safe and Livable Community Emerging Social Issues

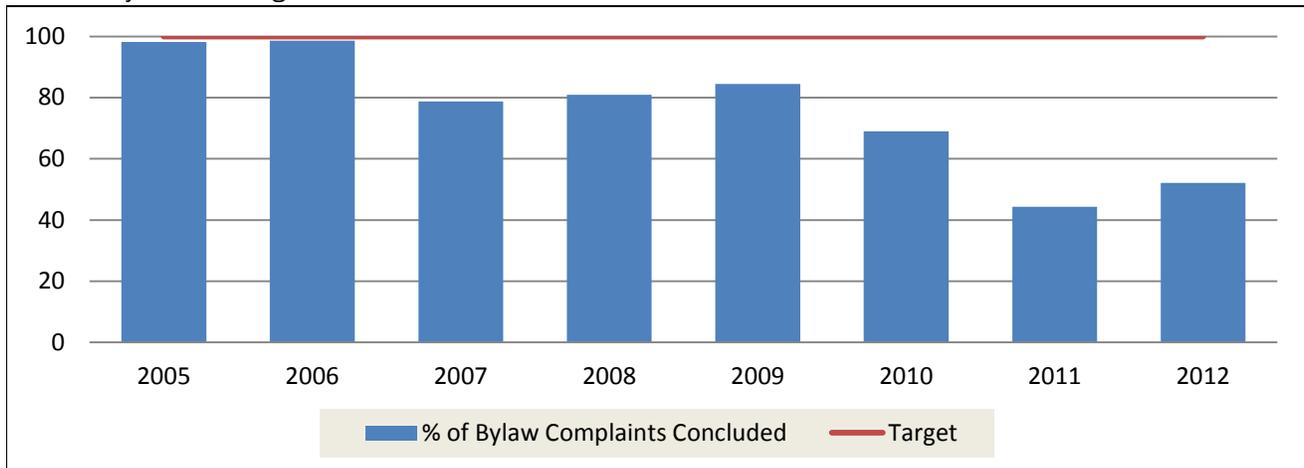
### Bylaw Complaints Concluded

#### Target Statement

Ensure public compliance with Municipal bylaws.

#### Overview

A cooperative approach to bylaw enforcement issues is achieved through effective partnerships with the RCMP, SPCA, Ministry of Health, Community Outreach, Downtown Parking Association, Business Improvement Association, Adopt-a-Block Society and other agencies.



#### Status

2012 Complaints received - 2,524

2012 Complaints concluded - 1,478

Files are not necessarily concluded in the same month that they are received.

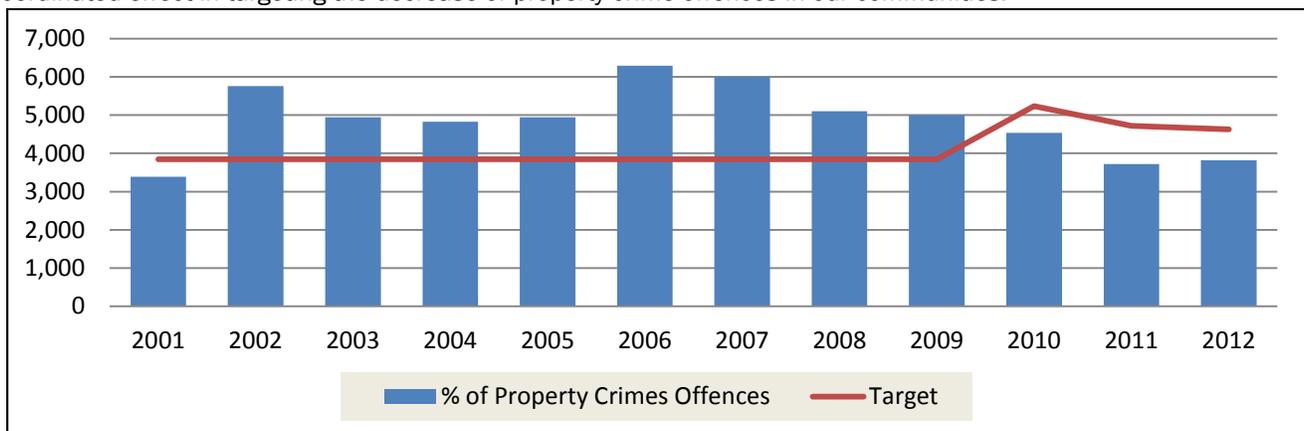
### Reduce Property Crime Offences

#### Target Statement

Reduce the number of property crime offences by 2% from the prior year number of property crime offences.

#### Overview

Our local RCMP detachment focuses on intelligence-led policing, implementing strategies that address community crime problems, identifying emerging problems, prolific offenders and hotspots so that criminal intelligence has a coordinated effect in targeting the decrease of property crime offences in our communities.



#### Status

Property Crime represents 60% of total Criminal Code offences for 2012 and is trending up by 3% as compared to the same period of 2011. Of interest, offences within this category that experienced decreases were Commercial Break and Enters (B&E) (-43%), Other B&E (-3%), Fraud (-8%), Possession of Stolen Property (-4%) and Auto Theft (-1%).

# Progress Report

## Fire Department

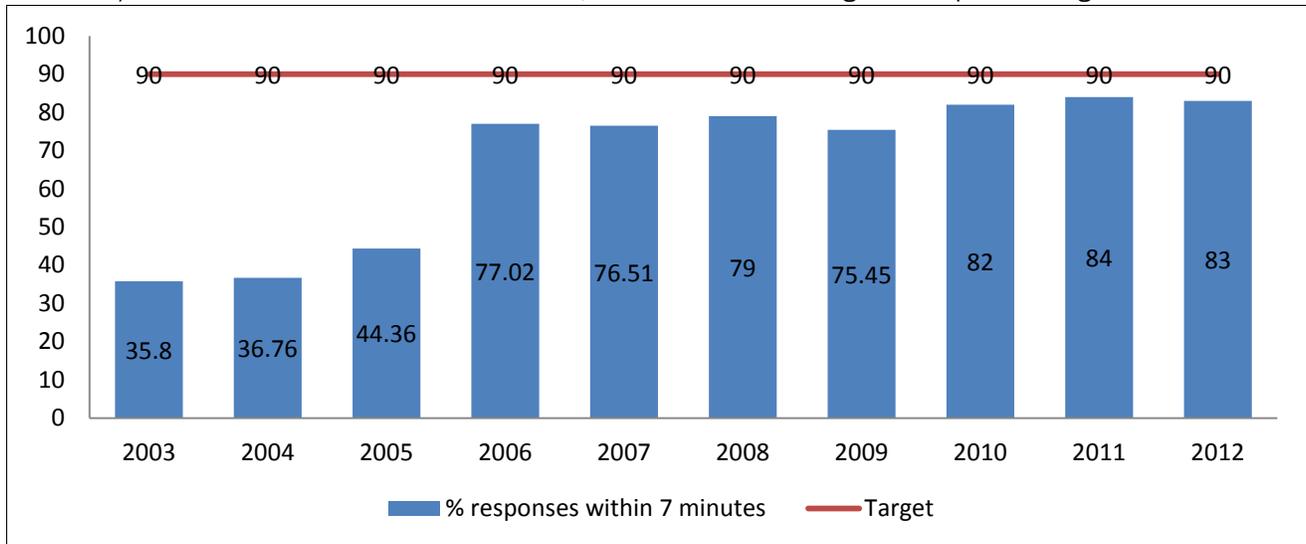
### Reduce Fire Hall No. 1 Response Time

#### Target Statement

To respond to calls within the Fire Hall No. 1 response area within 7 minutes, 90% of the time.

#### Overview

Prior to 2005, the Maple Ridge Fire Department was composed of paid-on-call members, who responded to emergency calls on a volunteer basis. In a growing community where 65% of the workforce are employed outside the municipality, the low numbers of volunteers responding, particularly during weekday daytime, was becoming a concern. A strategy to move toward a composite fire service delivery model, made up of paid-on-call and full-time career firefighters, was developed as part of a Fire Master Plan. Because of the significant cost to the community, this plan is being implemented gradually. The results are being closely monitored. The hiring of full-time career firefighters is intended to reduce the time it takes to respond to emergency calls. A target of 7 minutes, from dispatch to arrival at the scene, (the 7 minutes is comprised of 1 - minute dispatching; 2 minutes - turnout - firefighters to don personal protective equipment and the truck leaving the Hall); 4 minutes - travel time from the Fire Hall to the scene) applies to the Fire Hall No. 1 area, where full-time firefighters are stationed and it is intended to be met 90% of the time. Response times for Fire Hall No. 3 have been reduced as it was staffed daytime only from January 2009 to June 2010 and currently is staffed 24/7. Fire Hall No. 2 has also been reduced, as Fire Hall No. 1 firefighters respond throughout the District.



#### Status Report

In 2012, both Fire Hall No. 1 and Fire Hall No. 3 were staffed 24/7 with a total crew of 11.

# Progress Report

## Recreational, Educational and Social Activities

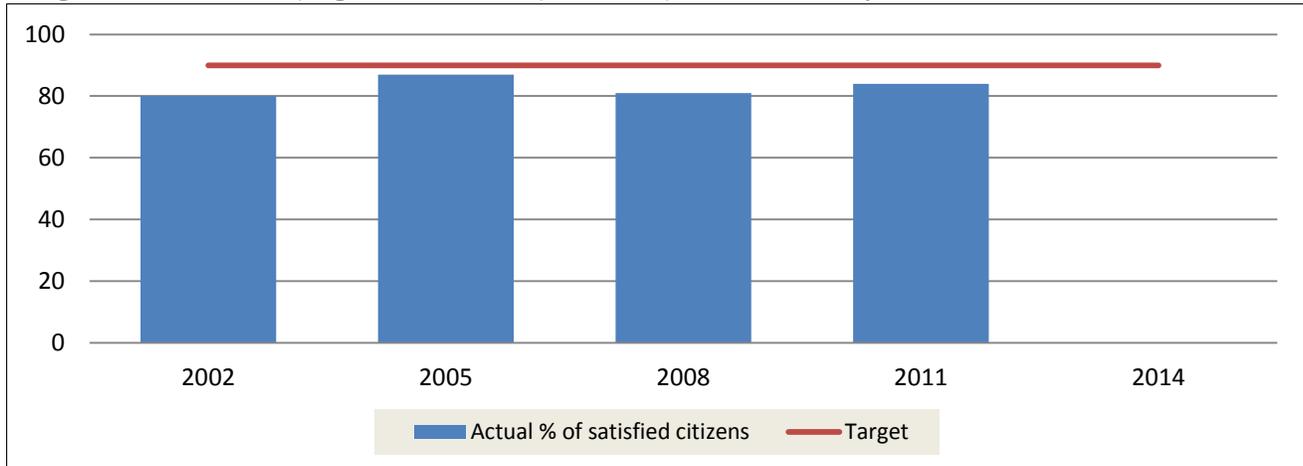
### Citizens Who are Satisfied with Parks & Leisure Services

#### Target Statement

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

#### Overview

Parks & Leisure Services include a broad range of opportunities for citizens to participate in active and social activities designed for children, youth, adults, families and senior citizens. This includes group and individual fitness, aquatic, skating, outdoor and social programs as well as sport fields, parks, trails and dyke trails.



#### Status Report

Percentage of citizens who are satisfied (rated as Excellent or Good) with Parks & Leisure Services.

Source: Parks and Recreation Survey conducted by Justason Marketing 2011. Next survey will be undertaken in 2014.

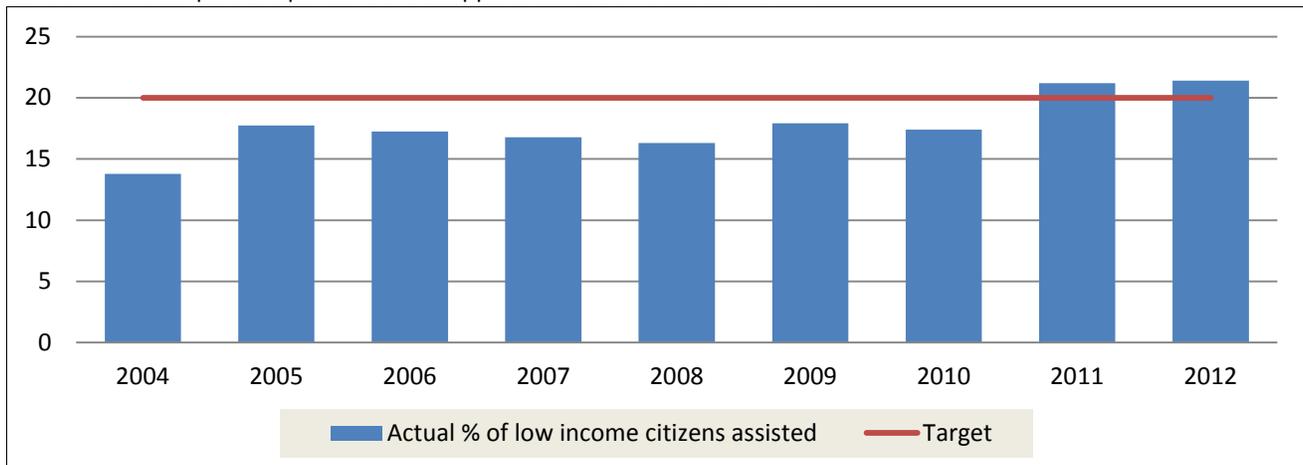
### Low Income Citizens Accessing Recreation Services

#### Target Statement

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

#### Overview

Parks & Leisure Services offers a number of low-cost recreation opportunities to ensure that services are accessible to all citizens. In addition, the department oversees the Participation Program, which provides reduced admission and registration fees to families with a low-income. The department also collaborates with other agencies such as School District 42 and corporate sponsors that support recreation access initiatives.



#### Status Report

This slight increase in the percentage of population served is due to a slight increase in the number of individuals living within Maple Ridge and Pitt Meadows with low income and an increase of eligible individuals accessing the Participation Program.

# Progress Report

## Water & Sewer

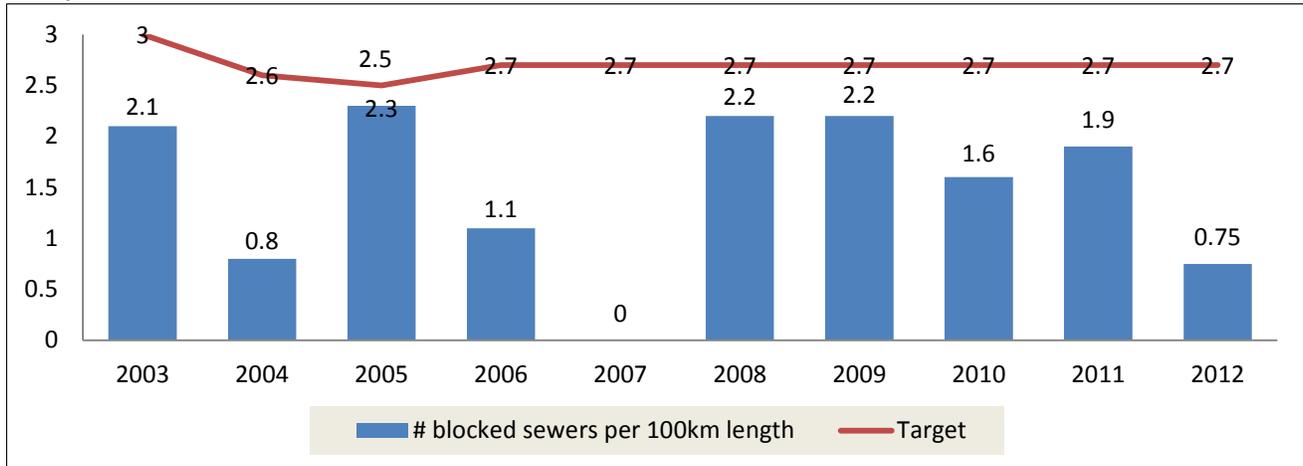
### Maintain a Dependable Sewage System

#### Target Statement

To have FEWER blocked sewers than the national average.

#### Overview

Our goals are to maintain a dependable sewage collection system with minimal blockages and to minimize the environmental impact of blockages and overflows. The District's Operations Centre maintains 270 kilometres of gravity sanitary sewer.



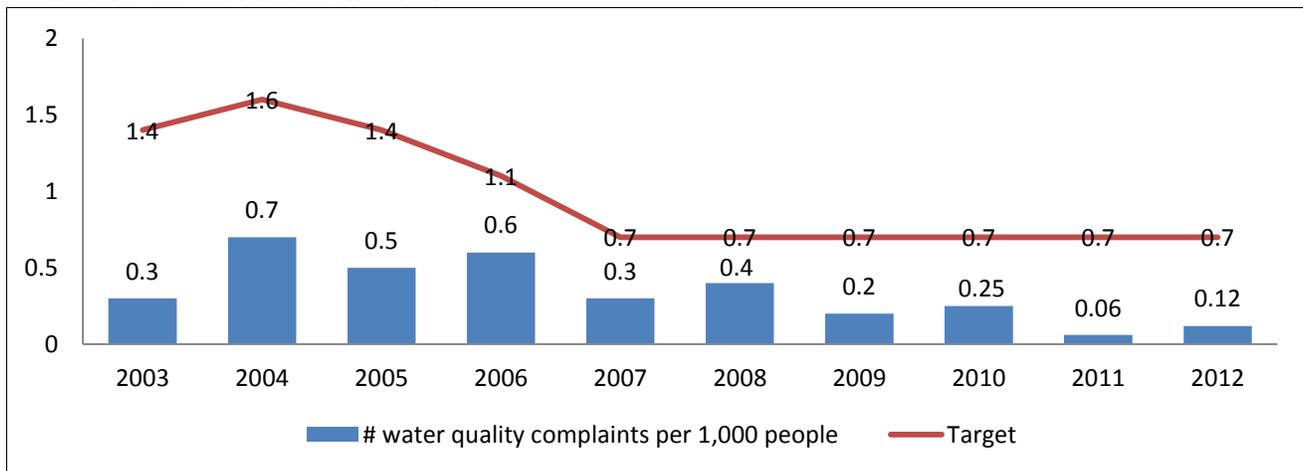
### Provide High Quality Drinking Water

#### Target Statement

To have FEWER water quality complaints than the national average.

#### Overview

Our goals are to provide high quality, safe drinking water to homes and businesses, to ensure the security of the water distribution system and to ensure an adequate supply of water flow for fire protection. The District's Operations Centre maintains 379 kilometres of watermains.



# Progress Report

## Smart Managed Growth

### Growth Based on Sustainability Principles and Master Plans

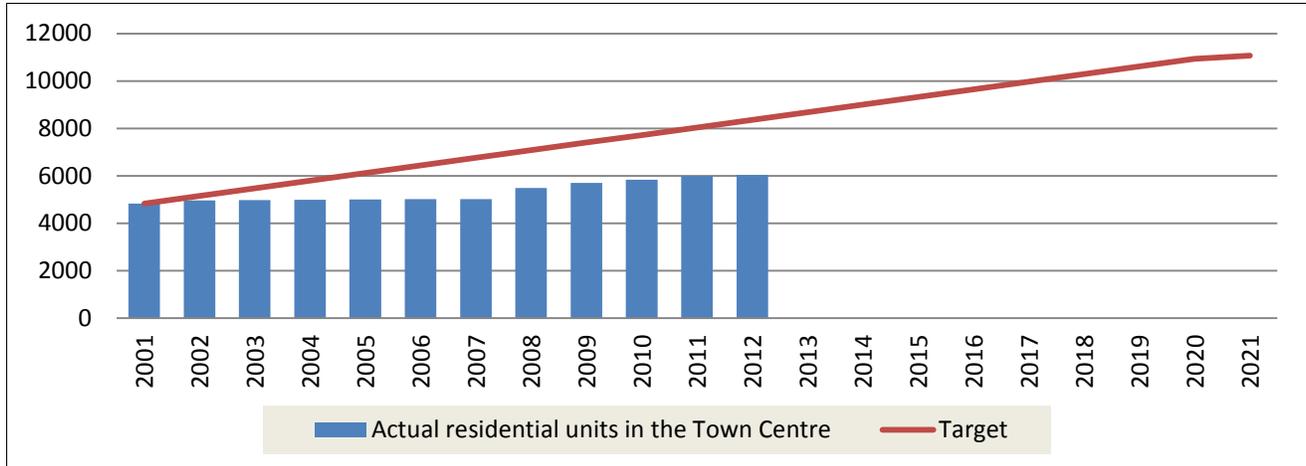
#### Increase Residential Density in the Town Centre

##### Target Statement

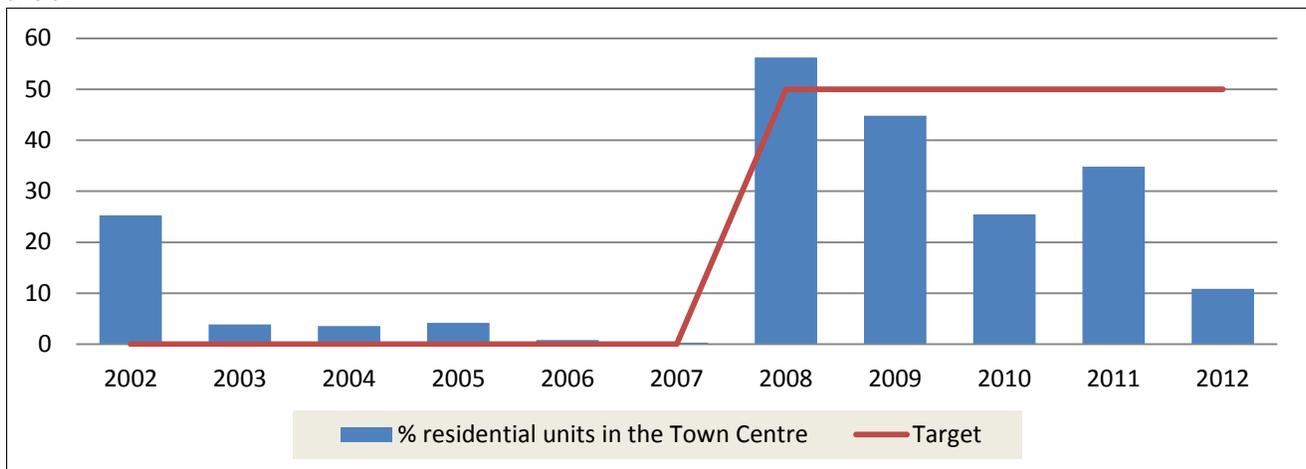
Encourage residential development in the Town Centre. According to projections in the District's Official Community Plan, 50% of the community's population growth should occur in the Town Centre.

##### Overview

Maple Ridge's relative affordability within the region has drawn steady growth to the community. Accommodating this growth in a sustainable manner can be achieved by increasing density within the Town Centre, where transit and amenities are close at hand. Residential units in the Town Centre are expected to reach 11,065 by 2021. The first graph tab illustrates our progress toward this number.



The second graph tab shows the percentage of total residential units in Maple Ridge that were built in the Town Centre.



##### Status Report

During 2012, 46 apartment units were added in the Town Centre. These units signify growth in Town Centre residential units of 0.8%. Of all residential units in Maple Ridge during this year, 11% were located in the Town Centre. The Town Centre Area Plan goal is to capture 50% of all residential development.

# Progress Report

## Transportation Safe, Efficient Transportation Network

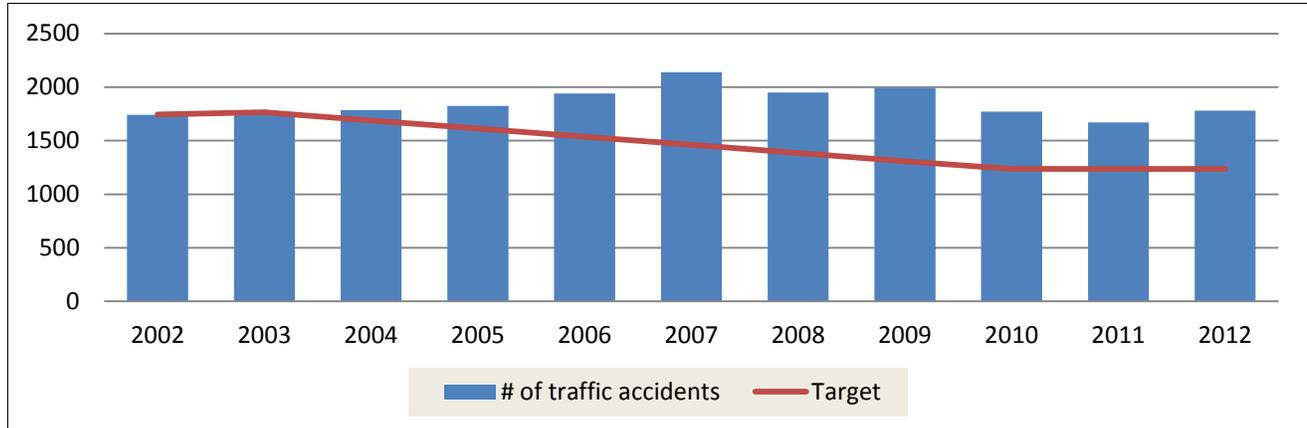
### Improve Traffic Safety

#### Target Statement

To minimize the number of automobile crashes by improving traffic safety on our road network for all users, including pedestrians and cyclists.

#### Overview

This graph provides information regarding the number of crashes that occur each year in Maple Ridge. Maple Ridge will continue to provide road safety improvements in partnership with ICBC with promoted road safety education with help from the RCMP. See the information tab to learn more about the variety of factors affecting road safety in the community. New data is available in May every year.



#### Status

With Maple Ridge's population increases and many other influences outside the control of the District, the targeted accident reduction was not achieved. Source: ICBC, Business Intelligence Competency Centre; counts rounded to the nearest 5; crashes in parking lots or involving parked vehicles are excluded.

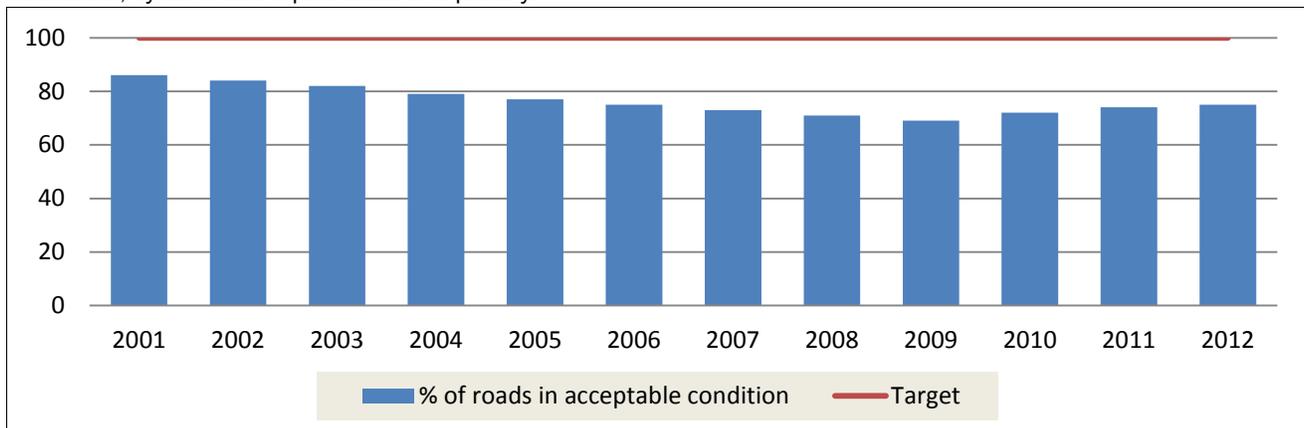
### Provide Safe, Serviceable Roads

#### Target Statement

Protect our investment in roads infrastructure and provide safe, serviceable road network for the community, whereby 100% of our roads are at or above "acceptable" condition.

#### Overview

The District's Operations department maintains a road network of over 470 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.



#### Status

Road resurfacing program in 2012 of 5.6 km. This (5.6km) represents 1.3% of total road inventory.

# Progress Report

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The graphs within the departmental sections are a subset of “scorecards” available on SEE-IT, the District’s online performance reporting tool. It can be found at the District’s website under Municipal Hall, How Are We Doing ([www.mapleridge.ca](http://www.mapleridge.ca)).

## **Complete List of Scorecards Available on the Website**

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### Community Relations

- Citizen and Business Involvement in Sustainability Efforts
  - Provide work opportunities for people with developmental disabilities
- Grow Citizens' Sense of Community
  - Aquatics volunteers
  - Community volunteers
  - Emergency Services volunteers
  - Parks & Leisure Services volunteers
  - Promote community group independence
  - Support firefighters' charities

### Economic Development

- Diversify the Tax Base
  - Increase commercial tax base
  - Residential tax assessment base
- New Investment and Employment Opportunities
  - Attract film productions
- Support Existing Local Business
  - Business licence renewals

### Environment

- Preserve and Enhance Natural Assets
  - Tree planting initiative
- Reduce Energy Consumption
  - Fire Hall No. 1 electricity use
  - Fire Hall No. 1 natural gas use
  - Leisure Centre electricity use
  - Leisure Centre natural gas use
  - Municipal Hall electricity use
  - Municipal Office Tower electricity use
  - Operations Centre electricity use
  - Randy Herman Building electricity use
  - RCMP Building electricity use
- Reduce Greenhouse Gas GHG Emissions
  - Carbon neutral municipal operations
  - Community GHG emissions
  - Fire Hall No. 1 GHG emissions
  - Leisure Centre GHG emissions
  - Vehicle fleet efficiency
- Stewardship of Natural Resources
  - Protect environmentally sensitive areas
- Zero Waste
  - Encourage residents and business owners to reduce, reuse and recycle

### Financial Management

- Extend Useful Life of Facilities
  - Lifecycle studies completed and planned
- Financial Indicators
  - Debt Per Capita
  - Debt Servicing Ratio
  - Net Financial Position

# Progress Report

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## Complete List of Scorecards Available on the Website

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### Financial Management – cont'd

#### Key Indicators - Costs

- Fire
- GVRD sewer costs
- GVRD water purchases
- Library
- Police

#### Key Indicators - Revenues

- Building permit revenue
- Business licence revenue
- Dog licence revenue
- Financial sustainability plan
- Gravel sales revenue
- Property tax revenue

#### Provide High Quality Municipal Services

- Best practices in infrastructure management
- Capital works program
- Process permit applications efficiently and effectively

#### Reduce Reliance on Property Taxes

- Maximize return on investment

#### Use a Formal Business Planning Framework

- Business planning process

### Governance

#### Open Government

- Citizen satisfaction with District information
- Website visits

#### Uphold and Enhance Public Trust

- Access to information and decision-making processes

### Inter-Government Relations and Partnerships

#### Partnerships and Networks with Public Agencies

- Support the community social service network

### Safe and Livable Community

#### Community Development

- Healthy neighbourhood development

#### Emergency Planning

- Emergency Operations Centre/Emergency Social Services activities

#### Emerging Social Issues

- Bylaw complaints concluded
- Number of youths in diversion
- Property crime offences
- Rate of youth diversion recidivism
- Substance misuse prevention

#### Fire Department

- Fire inspections of multifamily residential structures
- Reduce Fire Hall response time
- Reduce fire incidents
- Students attending fire safety education sessions

#### Police Services

- Efficient and responsive police services

# Progress Report

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## Complete List of Scorecards Available on the Website

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### Safe and Livable Community – cont'd

#### Recreational, Educational and Social Activities

- Adults who are vigorously active

- Children who are vigorously active

- Citizens who are satisfied with Parks & Leisure Services

- Citizens who use Parks & Leisure Services

- Low income citizens accessing recreation services

#### Social Sustainability

- Develop social sustainability master plan

#### Water & Sewer

- Maintain a dependable sewage system

- Provide high quality drinking water

### Smart Managed Growth

#### Adaptive Technologies in New Construction

#### Growth Based on Sustainability Principles and Master Plans

- Increase residential density in the Town Centre

- Provide new park areas

#### Innovative Infrastructure and Technology

- GHG Emissions

### Transportation

#### Promote Alternative Modes

- Transportation to work

#### Safe, Efficient Transportation Network

- Improve traffic safety

- Provide safe, serviceable roads

# Development Cost Charges Report

Maple Ridge, like many municipalities, has seen a brisk pace of development over the past number of years, and with each new subdivision comes a need to expand our infrastructure network. New development typically needs new roads; our sewer, drainage and water systems need to be expanded to provide those services, and as the population in an area increases, so does the need for additional parkland. The level of investment needed to support new development is significant and one of the mechanisms available to municipalities to help finance this investment is Development Cost Charges (DCCs).

DCCs are monies collected from developers to help offset the costs of the infrastructure investments needed to service new development. They are imposed by bylaw, pursuant to the *Local Government Act*, and provide the Municipality with a way to finance capital investment related specifically to roads, sewers, drainage, water, and parks.

The following provides some information about DCC collections and expenditures from 2012 for each of the infrastructure types:

|                         | Roads               | Sewer               | Drainage            |
|-------------------------|---------------------|---------------------|---------------------|
| <b>Opening Balances</b> | \$19,166,490        | \$ 1,780,384        | \$ 4,098,811        |
| Collections*            | 4,447,374           | 71,021              | 501,234             |
| Interest                | 304,987             | 28,062              | 66,384              |
| Expenditures            | <u>-1,099,082</u>   | <u>-1,874</u>       | <u>-</u>            |
| <b>Closing Balances</b> | <u>\$22,819,769</u> | <u>\$ 1,877,593</u> | <u>\$ 4,666,429</u> |
| Waivers & Reductions**  | \$ 221,493          | \$ 1,208            | \$ 1,463            |
|                         | <b>Water</b>        | <b>Parks</b>        | <b>Total</b>        |
| <b>Opening Balances</b> | \$ 1,637,382        | \$ 8,977,907        | \$35,660,974        |
| Collections*            | 778,965             | 2,305,695           | 8,104,289           |
| Interest                | -1,605              | 127,497             | 525,325             |
| Expenditures            | <u>-2,057,095</u>   | <u>-1,590,792</u>   | <u>-4,748,843</u>   |
| <b>Closing Balances</b> | <u>\$ 357,647</u>   | <u>\$ 9,820,307</u> | <u>\$39,541,745</u> |
| Waivers & Reductions**  | \$ -                | \$ -                | \$ 224,164          |

\* Collections are reported net of Waivers & Reductions.

\*\* In some instances a developer will undertake work that would otherwise be done by the Municipality and funded by DCCs. When this occurs, the amount of DCCs related to those works may be forgiven. The amounts forgiven in 2012 are reported as Waivers & Reductions.

# Commissions of Council

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## Community Heritage Commission

**The Community Heritage Commission (CHC) advises Municipal Council on matters relating to heritage conservation.**

|   |                                  |
|---|----------------------------------|
| Chair   | Craig Speirs                     |
| Vice-Chair & Maple Ridge Historical Society Liaison | Brenda L. Smith                  |
| Community at Large                                  | Wayne Beck                       |
|   | Michael Cook                     |
|   | Steve Ranta                      |
|   | Cyndy Johnson-McCormick          |
| Maple Ridge Historical Society Liaison              | Faye Isaac                       |
| Maple Ridge Council Liaison                         | Councillor Michael Morden        |
|   | Councillor Bob Masse (alternate) |
| Municipal Staff Liaison                             | Lisa Zosiak                      |

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## Economic Advisory Commission

**The Economic Advisory Commission (EAC) advises Council on matters relating to the economic well-being and increased economic vitality of Maple Ridge.**

|   |                       |
|---|-----------------------|
| Chair   | Glenn C. Ralph        |
| Vice-Chair  | Chris Rounding        |
| Community at Large                                    | John Lyotier          |
|   | Mary Jane Stenberg    |
|   | Stan Duckworth        |
|   | Malvin A. J. Harding  |
| Downtown Maple Ridge Business Improvement Association | Chrislana Gregory     |
|   | Kristian Manion       |
|   | Michael Serry         |
| Maple Ridge Arts Council                              | Karen Pighin          |
| Maple Ridge Pitt Meadows Chamber of Commerce          | Jeff Knutson          |
| Maple Ridge Council Liaison                           | Mayor Ernie Daykin    |
|   | Councillor Judy Dueck |
|   | Councillor Al Hogarth |
| Municipal Staff Liaison                               | Jim Rule              |
|   | Sandy Blue            |

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

**The Commission has the responsibility for the direct delivery of leisure services to residents and, for entering into agreements and contractual obligations to deliver services through various groups, agencies and businesses.**

|                                |  |
|--------------------------------|--|
| School District No. 42         | Trustee Mike Murray, Chair             |
|                                | Trustee Eleanor Palis                  |
|                                | Trustee Dave Rempel                    |
|                                | Trustee Kathy Marshall (Alternate)     |
| Maple Ridge Council Liaison    | Mayor Ernie Daykin                     |
|                                | Councillor Corisa Bell                 |
|                                | Councillor Al Hogarth                  |
|                                | Councillor Judy Dueck (Alternate)      |
| Maple Ridge Citizens at Large  | Ian Brown                              |
|                                | Alanna Carmichael                      |
|                                | Don Mitchell                           |
|                                | Tyler Shymkiw                          |
| Pitt Meadows Council Liaison   | Mayor Deb Walters                      |
|                                | Councillor Doug Bing                   |
|                                | Councillor Gwen O'Connell              |
|                                | Councillor Tracy Miyashita (Alternate) |
|                                | Councillor David Murray (Alternate)    |
| Pitt Meadows Citizens at Large | Garett MacDonald                       |
|                                | Terri Smith                            |
| Municipal Staff Liaison        | Kelly Swift                            |
|                                | David Boag                             |
|                                | Wendy McCormick                        |
|                                | Sue Wheeler                            |
|                                | Ingrid Kraus                           |

# 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 2012 – 2013 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 and Commissions** 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 or commission must be a Council member. The Select Committees and Commissions are:

Advisory Design Panel  
Agricultural Advisory Committee  
Bicycle Advisory Committee (MR/PM)  
Community Heritage Commission  
Development Agreements Committee  
Economic Advisory Commission  
Maple Ridge-Pitt Meadows Advisory Committee on Accessibility Issues  
Parcel Tax Review Panel  
Parks & Leisure Services Commission (MR/PM)  
Policing Task Force (MR/PM)  
Public Art Steering Committee  
Social Planning Advisory Committee (MR/PM)

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

Fraser Basin Council  
Fraser Valley Regional Library  
Lower Mainland Treaty Advisory Committee  
Metro Vancouver Housing Committee  
Metro Vancouver Labour Relations Bureau  
Metro Vancouver Mayors Committee  
Metro Vancouver Regional District  
Metro Vancouver Regional Planning Committee  
Metro Vancouver Waste Management Committee

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

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

# Services Provided by Municipal Departments

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

## Administration:

*Chief Administrative Officer – Jim Rule*

The Administration division of the Office of the CAO 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's Strategic Plan and providing advice to Council about District organizational and operating procedures.

The division consists of: Communications, the Emergency Program, Human Resources, Strategic Economic Initiatives and Sustainability & Corporate Planning.

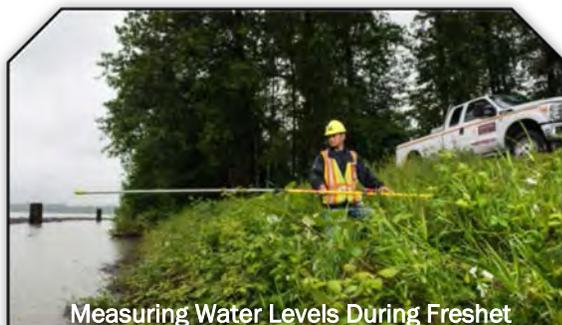
## Communications

*Manager Corporate Communications – Fred Armstrong*

The Communications department provides advice and assistance to Council and staff 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. The department is also responsible for assisting with the advertising and promotion of District programs and events and creating and supporting a consistent identity for communications.

## Emergency Services

The Emergency Program ensures that the District and its residents are adequately prepared to respond to an emergency event. The Program provides opportunities for coordinated joint operations and training to staff, volunteers, businesses and the community in the areas of preparation, response and recovery. The intent is to ensure those involved in the emergency response system are well versed and capable of implementing the British Columbia Emergency Response Management System (BCERMS) model. In an emergency, citizens may find themselves on their own for an extended period of time. The intent is also to encourage residents to develop personal and family emergency plans and to volunteer to assist their neighbourhood and their community to begin the recovery process.



Measuring Water Levels During Freshet

The Emergency Program is also responsible for providing Emergency Social Services (ESS). ESS is a provincial emergency response program through which staff and local ESS volunteers provide short-term assistance to residents of Maple Ridge who are forced to leave their homes because of fire, floods, earthquakes or other emergencies. This assistance includes food, lodging, clothing, emotional support and family reunification. ESS is typically available for 72 hours, but in some instances the Province may extend support for a longer period of time.

Through an agreement with the City of Pitt Meadows, the Program also provides for integrated planning and response to emergencies impacting both communities.

## Human Resources

*Acting Director of Human Resources – Michelle Wetherill*

The Human Resources department is a team of seven employees dedicated to providing a comprehensive series of services to the more than 600 full and part-time staff members of the District to help them to be engaged in their work and maximize their individual contribution to the District's goals and projects.



Excellence in human resources starts by recruiting and promoting the best people into the wide array of jobs in the District. After we recruit, screen and hire the right people, we make sure the organization is focused on the overall vision and goals by ensuring each employee has an individual Performance Plan that defines and describes their role in achieving the department's workplan. Human Resources facilitates many focus groups that provide employees with the opportunity to provide input to strategic planning and bring forward operational improvements they identify as they perform their duties and interact with colleagues and the public.

Individual Performance Plans provide an opportunity for the employee and their supervisor to identify growth and development needs. Staff development is supported through both internal and external training and project opportunities.

The negotiation and day to day administration of two collective agreements, including grievance and classification administration, is an ongoing service of the team.

To promote efficiency, accountability, productivity and the well-being of our staff, Human Resources administers the Attendance Support program, Employee Assistance programs, Occupational Health and Safety programs, Employee Recognition programs and employee welfare bene-

# Services Provided by Municipal Departments

fits. This team is also responsible for the administration of the payroll system, including the tracking of attendance and vacations.

## Strategic Economic Initiatives

*Manager Strategic Economic Initiatives – Sandy Blue*

Invest Maple Ridge provides information and resources to help citizens start or grow their business. We market investment opportunities in Maple Ridge to our priority sectors – Advanced Technology, Education, Tourism and Agriculture. Our goal is to attract industrial and commercial investment to diversify our tax base and create high value local jobs. The District is proud to offer a “one-stop” Film Production Liaison service to assist the industry with location scouting and filming logistics.



## Sustainability & Corporate Planning

*Manager of Sustainability & Corporate Planning – Laura Benson*

The Sustainability & Corporate Planning department helps maintain strategic alignment throughout the organization. The department’s responsibilities include providing Council and the Corporate Management Team with information for strategic planning purposes and ensuring a framework is followed to align District policies and activities with this direction. Projects, research and policy development are also undertaken, along with managing the organization’s corporate sustainability initiatives.

Identified community needs are addressed by a variety of approaches from the direct provision of services to establishing partnerships that leverage expertise and funding from other sources. In addition, we are responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team (CMT) and we attend to inquiries and requests for assistance from staff, Council and the public.

The division consists of three departments: Community Services, Parks & Facilities and Recreation.

## Community Services

*Director of Community Services – Sue Wheeler*

The Community Services department is comprised of the following function areas: Youth Services, Neighbourhood Development, Festivals and Special Events, Volunteer Services and Social Planning. In addition, this department acts as a liaison and provides support to the Arts Council and the Ridge Meadows Seniors Society in the operation of facilities, programs and services at the ACT, the Ridge Meadows Seniors Centre and the new Pitt Meadows Seniors Centre. In addition, support is provided to the following committees of Council: the Maple Ridge Public Art Advisory Committee and the City of Pitt Meadows Public Art Advisory Committee.

Community Services utilizes an asset-based community development approach to ensure that there are an abundance of opportunities for citizens to connect, engage, participate and contribute to community. Focus is on providing opportunities for citizens to build both individual and community group’s capacities. Staff liaisons support groups to connect and link with other community groups and other community assets.

The primary role of the Social Planning function is to provide staff support to the Social Planning Advisory Committee and to ensure that the goals of the committee are being met. Placing the Social Planning function within the mandate of Community Services has proven to be both a unique and effective way of providing this service. Social Planning for the District has developed four focus areas for the delivery of Social Planning, Network Development, Community Solutions, Community Building and Social Sustainability.

## Community Development, Parks & Recreation Services:

*General Manager – Kelly Swift*

The Community Development, Parks & Recreation Services (CDPR) division’s role is to ensure planning and coordination of resources in the management and development of parks, facility operations and delivery of recreation and cultural services in addition to providing opportunities that build individual, neighbourhood and community capacity by connecting citizens and groups, sharing information, developing resources and facilitating planning that supports community-driven efforts to build community capacity and assets.



# Services Provided by Municipal Departments

## Parks & Facilities

*Director of Parks & Facilities – David Boag*

The Parks & Facilities department, in cooperation with the Recreation department, provides operational services to a number of public meeting and activity facilities, including the Leisure Centre, Greg Moore Youth Centre, Pitt Meadows Family Recreation Centre, South Bonson Community Centre and two outdoor pools.

Other facilities, including the public library, the Arts Centre & Theatre, two museums, two arenas, a golf course and numerous historic sites are operated in partnerships with other organizations. The department oversees maintenance of all municipal facilities including the municipal hall, fire halls and public safety buildings, as well as rental and leased properties throughout the community.

The department is responsible for operating the municipal parks system, which includes actively used parkland, sport fields and a substantial number of green-belt areas. The department operates and maintains the grounds at two municipal cemeteries and provides interment services, associated recordkeeping and public assistance.

## Recreation

*Director of Recreation – Wendy McCormick*

The Recreation department recognizes that active living is essential to personal health and quality of life and aspires to provide opportunities for positive, inclusive activities that help build strong families and healthy communities.



Enjoying the Outdoor Pool

In cooperation with the Parks & Facilities department and various not for profit community organizations, agencies and businesses such as; the Ridge Meadows Seniors Centre Society, Museum and Heritage Societies, Maple Ridge Pitt Meadows Arts Council, School District No. 42, Recreation operates facilities including multi-use fitness and aquatic centres, ice and curling arenas, library and community halls.

Services include delivering recreation and education programs in arts and culture, aquatics, fitness, skating and more through drop-in or pre-registered delivery models. A number of community services are also provided, such as recreation access programs and community plan-

ning tables for healthy community initiatives. Customer service functions include facility/arena bookings, program registration/membership and admission processing.

## Corporate & Financial Services:

*General Manager – Paul Gill*

The Corporate & Financial Services (CFS) division is responsible for making recommendations to merge and align strategic planning, best practices, performance measures and budget priorities that guide decision-making in our organization.

We are responsible for carrying out corporate initiatives as directed by Council and CMT, as well we attend to enquiries and requests for assistance from staff, Council and the public.

The division consists of three departments: Clerks, Finance and Information Technology. CFS also provides support to the RCMP, Police Services and the Fire department and is responsible for maintaining and improving the website.

## Clerk's

*Manager of Legislative Services & Emergency Program – Ceri Marlo*

The Clerk's department is responsible for supporting legislative matters and decisions of Council. Responsibilities include agenda preparation, recording of official minutes, administration and certification of bylaws and the execution of all legal documentation.

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

We administer the Corporate Records Management Program and are responsible for compliance with Freedom of Information and Protection of Privacy legislation.

We conduct the triennial general local and School District elections as well as by-elections and referenda.

We are responsible for the acquisition and disposal of all of the District's land needs at the best possible value to the taxpayer and for the administration of all District rental properties.

The District's Risk Management Program for loss control and insurance is also a function of our department.

## Finance

*Manager of Accounting – Catherine Nolan*

*Manager of Business Systems – Kathleen Gormley*

*Manager of Financial Planning – Trevor Thompson*

*Manager of Revenue & Collections – Silvia Rutledge*

The Finance department provides services through cooperative interaction with customers and staff, supporting the administrative and fiscal needs of the District within a framework that ensures sound fiscal governance.

Specific functions include preparing and monitoring the Five-Year Consolidated Financial Plan and the Annual Consolidated Financial Statements, preparing and inter-

# Services Provided by Municipal Departments

preparing interim financial statements, levying and collecting municipal taxes and utility fees, processing accounts payable and receivable, developing and maintaining financial systems, investing and safeguarding the District's financial assets, conducting internal audits and general cashing services.

The department is also responsible for reporting on financial matters to the Audit and Finance Committee.

## Information Technology

*Director of Information Technology – Christina Crabtree*

The Information Technology (IT) department is responsible for managing corporate computer systems, data resources and supporting technology infrastructure. The IT team supports the operation of 423 business computers, 42 virtual servers running on 42 physical servers and all the associated software and databases over ten locations within the community.

More than 20 different enterprise-wide business systems run on the computer network which includes a financial system, property and taxation system, payroll system, materials management, budget system, recreation system, facility bookings, business licences and the Geographic Information System. The department also maintains corporate communications assets which include telephone, radio, email, networks, switches and servers.

Beyond day-to-day operations, the department also coordinates strategic technology direction and investments, develops common standards and architectures and provides business solutions to help frontline departments deliver public services efficiently.

A major service area for the department is in providing technical advice, data management and reporting as well as project management assistance to maximize the use of our technology investments and add value to the business units in their use of information technology.

## Maple Ridge Fire Department

*Fire Chief, Director of Operations – Peter Grootendorst*

*Fire Chief, Director of Community Fire Safety– Dane Spence*



Firefighter at the Christmas Parade

The primary mission of the Fire department is the protection and preservation of life, property and the environment in the District. This service is provided by a group of 60 dedicated paid-on-call firefighters, 48 full-time firefighters, six chief officers and two administrative support staff.

We rely heavily on cross-training and good communication to ensure that the department functions efficiently and effectively. Each of the Assistant Chiefs assumes responsibility for the operation of the individual fire halls. In addition to administrative duties, 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 department provides a proactive approach to fire services through the development of multi-year business plans, which include detailed multi-year financial plans.

## Ridge-Meadows RCMP

*Officer in Charge – Superintendent Dave Walsh*



The Ridge Meadows RCMP detachment is responsible for policing in Maple Ridge and Pitt Meadows. The Ridge Meadows RCMP Master Plan identifies community priorities in crime reduction, with a focus on the reduction of property crime, delivering policing services with sensitivity to social issues, engagement and interaction with youth and enforcement and community education around road and traffic safety.

The detachment currently has 112 members, with 86 assigned to Maple Ridge, 23 assigned to Pitt Meadows. Three members are supplied by the Provincial government. In addition, there are three civilian Community Safety Officers in Maple Ridge. Maple Ridge also contributes the equivalent of 10 regular members in integrated (centralized) RCMP services.

45 Municipal employees provide clerical and administrative support to the detachment for exhibits, guarding, customer services, records management, Canadian Police Information Centre support, crime analysis, court liaison, training and staff development and volunteer coordination. Our detachment has an active volunteer base who dedicate themselves to RCMP programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch and the RCMP Auxiliary Program.

# Services Provided by Municipal Departments

## Public Works & Development Services:

*General Manager – Frank Quinn*

The Public Works & Development Services (PWDS) division is responsible for carrying out corporate initiatives as directed by Council. PWDS provides leadership in the implementation of services including development processing, the issuance of building permits and business licences and the construction, operation and maintenance of municipal infrastructure. In addition, the division attends to enquiries and requests for assistance from the public.

The division consists of four departments: Engineering, Licences, Permits & Bylaws, Operations and Planning. The Ridge Meadows Recycling Society liaises with Council through the division.

## Engineering

*Municipal Engineer – David Pollock*

The Engineering department maintains and enhances the quality of life for those who live and work in Maple Ridge through the provision of sustainable municipal services, including transportation, sanitary sewers, drainage systems and water supply.

The department is responsible for the sustainable planning and construction of new municipal services as well as maintenance or replacement of existing infrastructure to support the ongoing growth within Maple Ridge.

## Licences, Permits & Bylaws

*Director of Licences, Permits & Bylaws – Liz Holitzki*

The Licences, Permits & Bylaws department captures a wide range of services for citizens, including business licence applications and renewals, as well as record management of businesses in Maple Ridge.



Citizens are required to obtain permits for building, plumbing, electrical and gas construction as well as renovations. Our staff issue these permits and arrange for inspections and certification that all work complies with the appropriate regulatory legislation.

Bylaw enforcement staff ensure compliance with regulations enacted by Council ranging from parking to issues of land and property use.

Our team administers the dog licence program and works with the local BC SPCA to ensure compliance with animal welfare legislation.

## Operations

*Director of Engineering Operations – Russ Carmichael*

The Operations Centre is a front-line provider for basic public works services, including the management of the District facilities and fleet, municipal procurement, storm water management, water distribution and sewage collection.



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

## Planning

*Director of Planning – Christine Carter*

The Planning department is responsible for providing input to Council's strategic direction on specific and broad land use policy and planning for the District of Maple Ridge.

After Council has set policy guidelines for an area, the department works with citizens and the development community to ensure that all development complies with zoning specifications, environmental legislation, health regulations and any form and character for a development area. To carry out this work, the department coordinates the flow of information with a number of internal departments, stakeholder groups and agencies involved in a project application.

The department provides information, recommendations and technical expertise in the development of policy as well as providing assistance to committees of Council including the Community Heritage Commission, Agricultural Advisory Committee and the Advisory Design Panel. We also supply information to and work closely with, relevant external agencies (Agricultural Land Commission, Metro Vancouver) and support the very specific statutory work for every property development that comes before Council.

# Services Provided by Municipal Departments

The department has a team of environmental specialists who work closely with District planners and engineers to ensure that Maple Ridge achieves the highest standards of environmental stewardship and sustainability. This team works in the field to assess the impact of specific project applications and develop recommendations around environmental stewardship that become part of the District's comprehensive policy development around planning and land use.



## Ridge Meadows Recycling Society

Ridge Meadows Recycling Society (RMRS), a community-based, charitable non-profit organization, in partnership with the District of Maple Ridge, provides Blue Box recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility and offers education on environmental issues in Maple Ridge.

As a local employer, with a total of 64 full and part-time employees, the Society provides entry-level employment and training opportunities, as well as supported work and training for adults with developmental disabilities.

RMRS is an award-winning environmental organization that has a highly motivated team who promotes the 3R's (Reduce, Reuse and Recycle), provides excellent customer service, seeks out partnerships to enhance recycling services and works to maximize financial and sustainability returns on recycled commodities.



# Awards



The District was presented with a “Certificate of Recognition for Occupational Health and Safety” by the BC Municipal Safety Association and Worksafe BC. The

District was recognized for having developed, implemented and successfully audited a health and safety management system that meets the approved industry standards and for demonstrating a continuous commitment to raising the standard of worker health and safety in Local Government.



Mayor Daykin was selected to receive a **Queen Elizabeth II Diamond Jubilee Medal** in honour of the contributions he has made to our community. The Federation of Canadian Municipalities (FCM) chose

Mayor Daykin to receive this distinction for his exemplary efforts to make our community a great place to live. The Queen Elizabeth II Diamond Jubilee Medal honours significant contributions and achievements by Canadians. During the year, 60,000 deserving Canadians will be recognized. The medal was created by the **Government of Canada** to mark Her Majesty Queen Elizabeth II's 60 years of service to this country.



The District is the recipient of the **5<sup>th</sup> consecutive GFOA “Distinguished Budget Presentation Award.”** In order to receive this award, a governmental unit must publish a

budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.



The District is the recipient of the **16<sup>th</sup> consecutive GFOA “Award for Outstanding Achievement in Popular Annual Financial Reporting.”** In order to receive this award, a government unit must publish a Popular An-

Annual Financial Report whose contents conform to program standards creativity, presentation, understandability and reader appeal.



The District is the recipient of the **22<sup>nd</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 received the 2012 “**Economic Development Project of the Year**” from the **Economic Development Association of BC (EDABC)** for the Town Centre Investment Incentive project.



The District is the recipient of the **Hermes Creative Awards “Platinum Award”** in the Publications/Annual Report category for the 2011 Citizens Report and a “**Gold Award**” in the Communications Campaign category for the Invest North Fraser (Integrated Marketing Campaign) for 2012. The Hermes Creative Awards is an international competition for creative professionals involved in the concept, writing and design of traditional and emerging media that recognizes outstanding work in the industry. Platinum awards are presented to those entries judged by the Association of Marketing and Communication Professionals to be among the most outstanding entries in the competition. Gold award winners are judged to exceed the high standards of the industry norm.



The District is the recipient of the **MarCom “Platinum Award”** in the category of Publications/Annual Report/Government for the 2011 Citizens Report and a “**Gold Award**” in the category of Marketing/Promotion Campaign/Promotion/Marketing Materials for the 2012 'Invest North Fraser' marketing materials. The MarCom Awards is an international competition for marketing and communication professionals involved in the concept, writing and design of marketing and communication programs and print, visual and audio materials. The competition has grown to perhaps the largest of its kind in the world.



The **Real Estate Investment Network (REIN™)**, Canada's leading real estate research organization released its latest report on the top cities and towns in British Columbia for real estate investment. For the fourth consecutive year, of the hundreds of cities and towns Maple Ridge and Pitt Meadows ranked **#2**. Maple Ridge was also named “**#5 Top Canadian Investment City 2010 – 2015.**”

For more information on District awards visit

[www.mapleridge.ca/EN/main/municipal/award.html](http://www.mapleridge.ca/EN/main/municipal/award.html)

# Summary of Services and Regional Relationships

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
- Cemetery Services
- Domestic Animal Control
- Drainage
- Economic Development (investment attraction, business retention and expansion)
- Emergency Preparedness
- Filming Permits
- Heritage
- Land Use Planning
- Library Facilities
- Parks & Leisure Services shared with the City of Pitt Meadows
- Parks, except for Golden Ears Park, which is a Provincial Government responsibility, Kanaka Creek and Blaney Bog Regional Parks which are a Metro Vancouver responsibility
- Police and Fire Protection
- Recreation & Cultural Facilities and Programs
- Residential Recycling Services
- Sanitary Sewer Collection System
- Social Planning (social service advocacy and support for the development of networks between agencies that serve Maple Ridge)
- Transportation network (roads, bridges, street cleaning, sidewalks, street lighting, etc. – except portions of the Lougheed Highway [Highway #7] and the Haney Bypass (which fall under Provincial Government responsibility) and the Abernethy Connector (which falls under the responsibility of the South Coast British Columbia Transportation Authority)
- Waterworks Distribution System

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

- Diking Maintenance and Flood Control – Diking Districts partnership with the City of Pitt Meadows and the Provincial Government
- 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:

- **Emergency Communications for Southwest British Columbia Incorporated (ECOMM)**  
E-Comm is the regional 9-1-1 answer point and also operates the region's Wide-Area Radio System. E-Comm also dispatches for a number of different police and fire departments throughout Metro Vancouver, the Sunshine Coast and Whistler/Howe Sound.
- **Fraser Valley Regional Library (FVRL)**  
A regionalized library collection and distribution system that provides all of the operational aspects of a library system. The members must provide the local facilities.
- **Greater Vancouver Sewerage and Drainage District (GVS&DD)**  
Operates and maintains the network of trunk sewers, pumping stations and wastewater treatment plants that connect with municipal sewer systems.
- **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.
- **Metro Vancouver**  
Provides air quality management, transportation planning, regional housing, regional strategic planning services, regional parks (the Kanaka Creek estuary and linear park, as well as Blaney Bog are located within the Maple Ridge boundaries), labour relations for local government employees and administration of the 9-1-1 emergency telephone system.
- **South Coast British Columbia Transportation Authority /TransLink (SCBCTA)**  
Responsible for the integration of transit and road networking with regard to transportation and land use. TransLink works with local governments, allowing the decision-making to focus on local concerns with a regional context.



# Summary of Services and Regional Relationships

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

- **BC Assessment**  
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.
- **BC Society for the Prevention of Cruelty to Animals (BCSPCA)**  
Contract to provide domestic animal pound and shelter and to enforce the Animal Control bylaws.
- **Ministry of Education**  
A provincial government school system (residential and non-residential) serving kindergarten to grade 12 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 District 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 District 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 District provides the clerical support services and facilities
- **South Coast British Columbia Transportation Authority (SCBCTA)**  
Responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges in Metro Vancouver. Transit services are provided through the Authority's contractors and subsidiaries like Coast Mountain Bus Company, Handy Dart and West Coast Express Ltd. The District shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by the District where it is cost effective. The Authority also shares responsibility and provides annual operation, maintenance and rehabilitation funding for roads in Maple Ridge that are part of the Major Road Network. Improvements of those roads may also be eligible for minor capital contributions from the Authority. As well, the District shares responsibility with regional cycling.

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:

- BC Assessment
- Metro Vancouver
- Municipal Finance Authority
- Provincial Government – School Taxes
- South Coast British Columbia Transportation Authority (TransLink)



# Message from the Corporate Finance Officer



I am pleased to present, on behalf of the Finance Department, the 2012 Annual Report for the District of Maple Ridge. This report includes the Audit Report from BDO Canada LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2012.

Our 2011 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 22<sup>nd</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, 2012. For your convenience, it is divided into three sections:

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 2012 Progress Report, on page 13 communicates performance towards the achievement of these goals and objectives during 2012. We will continue to measure our performance in these areas and communicate our results.

## 2012 in Review

2012 was the first full year of Council's three-year mandate and focus continued on enhancing the liveability of Maple Ridge now and for the future while making sure it was affordable for our citizens. The following highlights just a few of the accomplishments in 2012:

- Held the first live-streaming, interactive budget presentation for the 2013-2017 Financial Plan.
- Implemented paperless agendas for Council.
- Extended the District's fibre optic network across Haney Bypass at no cost to the District.

- Added parks in Webster's Corners and the town centre.
- Invested over \$11M in infrastructure such as roads, drainage, water and sewer.

## Economic Climate

Internationally, there seems to be more resiliency in dealing with the economic and financial troubles that have plagued the world for the past few years. The debt crisis in Europe continues to create waves, but doesn't seem to be resulting in the levels of panic seen when the news initially surfaced. There is an expectation of global economic growth in 2013, with improved performance becoming more entrenched in 2014.

The Canadian economy experienced modest growth in 2012, with real Gross Domestic Product (GDP) increasing by 1.8%, down from 2.6% in 2011. While economic performance may not be robust, Canada's economy has been one of the strongest amount the G-7 countries, having recouped the output lost during the recession and performing well in job creation. The outlook for 2013 can be described as cautiously optimistic, with expectations for growth tempered by a slowing housing market and elevated concerns over the record levels of household debt held by an increasing number of Canadians.

British Columbia's economic performance was below expectations in 2012, particularly in the second half of the year. Real GDP growth expanded by approximately 1.8%, putting BC's economic performance in the middle of provincial growth rankings.

Unemployment rates in the province improved slightly in 2012, ending the year at 6.7%. The first quarter of 2013 has seen unemployment rates in BC rise slightly, to 7%. The economy is expected to experience modest growth in 2013 with strength in resource and agricultural sectors leading the way, offset by a housing correction already underway. Uncertainty associated with the outcome of the provincial election is creating an environment of caution.

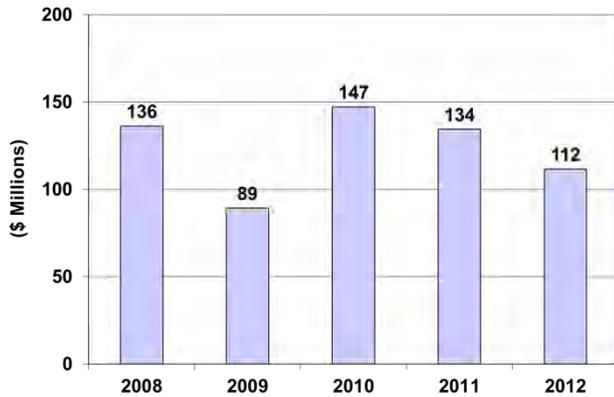
Locally, Maple Ridge has been identified as a prime area for investment opportunities, having been named as the #5 top Canadian Investment City and #2 top Investment Town in BC by the Real Estate Investment Network. To further build on this success Council developed a Town Centre Investment Incentive program to attract and encourage development in our town centre. At the end of 2012, the program was two thirds of the way through its three-year term, with 35 eligible projects completed or in progress and building permits issued for over \$73 million (M) in construction value.

In 2012, development related revenues were down for a second consecutive year from 2010 levels. The District issued 2,906 building permits with an estimated construction value of \$112M. The number of building permits issued in 2012 decreased by approximately 450

# Message from the Corporate Finance Officer

from 2011. Due to the nature of work associated with issued permits, the number of inspections in 2012 increased from 2011 levels.

## Maple Ridge Construction Values



Maple Ridge issued 4,272 business licences in 2012, approximately the same number as 2011. Licences are issued for commercial, home-based and non-residential businesses. Of the commercial and home-based licences issued in 2011, 91% and 87% respectively were renewed in 2012. The proportion of licences for each category has remained reasonably constant over the past five years with approximately 36% commercial, 34% home-based and 30% non-residential, indicating that the economic base in Maple Ridge has remained relatively stable over the past number of years.

## 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. Each year, Council approves an inspection standard that sets the frequency and methodology for inspection of Municipal assets during the year within Financial Plan provisions. 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 investments. The interest earned on these holdings helps to offset the effects of inflation on capital and other projects. While changes in interest rates could impact expected earnings, we are conservative in our investments. That is why we have maintained positive returns during difficult times.

### 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 affect 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 by using a rate stabilization policy. This policy factors the effects of long-range regional plans into our rate structure.

### Disaster Recovery

Events such as a pandemic, natural disaster or technology failure could have an impact on our community and our operations. An emergency preparedness plan is in place and exercised regularly to help us prepare for a disaster.

## 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
- Service levels and service delivery options
- 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 individuals to ask questions of Council on decisions or to make submissions on all programs. For the 2013-2017 Financial Plan, the District held its first live-streaming presentation of the Financial Plan and invited public input via social media, e-mail or telephone. This allowed citizens to participate in the financial planning processes without having to attend one of the sessions.

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

# Message from the Corporate Finance Officer

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to setting the tax rates, to reflect any changes that have occurred since the last plan was adopted.

The 2013-2017 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 1.35% in 2013, 1.65% in 2014 and 2.0% for 2015 through 2017.
- Property tax increases for general purposes would be 2.25% per year for 2013 and 2014 and 2.75% per year for 2015 through 2017.
- Property tax increases for infrastructure sustainability would be 0.5% in 2013 and 1.0% thereafter.
- The Fire Improvement Levy would continue to increase through 2013, with no additional increase in 2014.
- The Parks, Recreation and Cultural Levy would increase by 0.125% in 2013 and then by 0.5% per year for seven years beginning in 2014.
- The Storm Water Levy would increase by 0.3% per year for five years beginning in 2013.
- Sewer utility rates would increase by 4.6% and Water utility rates by 5.5% each year.
- Recycling rates would increase 3.0% per year.

These assumptions were incorporated into a Financial Plan that provided for important services valued by our citizens. A key decision incorporated into the plan is a provision to mitigate the impact to tax revenue if projected real growth is not realized.

The 2013-2017 Financial Plan reflects Council's continuing commitment to maintaining our infrastructure into the future, directing 0.5% of the approved annual tax increase toward infrastructure sustainability. In addition, Council was able to direct \$945K of the 2012 General Revenue Surplus towards strategic capital projects and \$1.25M towards the Town Centre Investment Incentive Program.

## 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 2012 Audited Consolidated Financial Statements and is intended to enhance understanding of the economic resources and obligations of the District. It is supplementary to the Financial Statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supplemental information. For information on the terminology used in the discussion, please refer to the Glossary on page 89.

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 (GAAP) 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 Canada 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 oversee 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 reviews the Management Letter and financial reports of the District and its 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.

# Message from the Corporate Finance Officer

## The Financial Statements:

Following completion of the annual audit, the Consolidated Financial Statements are presented to Council for acceptance. During the year, the Audit and Finance Committee is provided with financial updates and meets periodically with the external auditor.

## 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:** Provides information on the financial position of the District including Financial Assets, Liabilities, Net Financial Assets (Debt), Non-Financial Assets and Accumulated Surplus

**The Consolidated Statement of Operations:** Reports the extent to which expenses are offset by revenues, the annual surplus and the change in accumulated surplus.

**The Consolidated Statement of Change in Net Financial Assets:** Reports the change in Net Financial Position.

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

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 2012.

The following sections provide an analysis of the 2012 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 by \$10.4M to \$32.7M.
- Municipal long-term debt increased by \$3.6M to a total of \$42.1M as a result of approved borrowing for key capital projects.
- Unused annual debt servicing capacity based on our current financial condition is \$19.3 M.

## 1 Consolidated Statement of Financial Position – Page 56

This statement reports the District's assets, both financial and non-financial, and its liabilities. 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 obligations. The difference between total assets, both financial and non-financial, and total liabilities is Accumulated Surplus and provides an indication of the net economic resources available for service delivery. The majority of this number is comprised of the physical assets used in service delivery and does not represent a source of funding available to support ongoing operations.

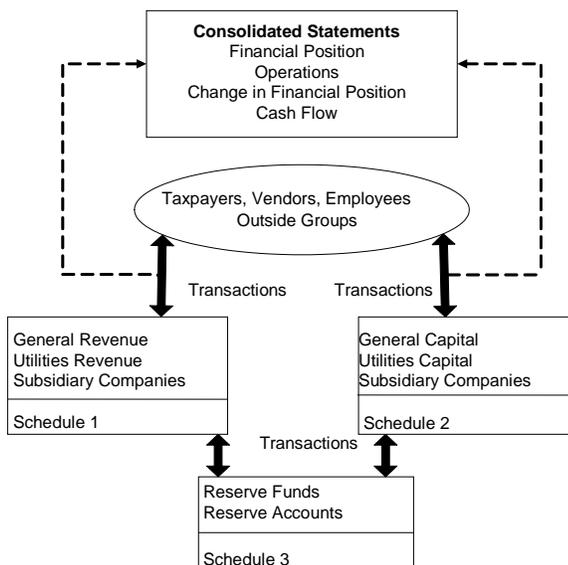
The District has a Net Financial Position of \$32.7M at the end of 2012, an increase of \$10.4M over 2011. The change in Net Financial Assets is discussed in more detail in the Consolidated Statement of Change in Net Financial Assets. Accumulated Surplus at the end of 2012 is \$862.2M.

## Financial Assets:

- Overall, financial assets increased by \$21.65M over 2011.
- Overall, cash and investments increased by \$19.4M over 2011.

## Liabilities:

- Total liabilities increased by \$11.3.0M over 2011.
- The actuarially determined liability for future employee benefits is \$4.7M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
  - Restricted revenues increased by \$4.3M as a result of collections exceeding capital expenditures in the year.
  - Long-term debt increased by \$3.6M, as was provided for in the Financial Plan.



## 2012 Consolidated Financial Statements

From a financial perspective, the results for 2012 are positive. The year ended without the Net Debt projected in the Financial Plan.

# Message from the Corporate Finance Officer

## **Non-Financial Assets:**

Non-financial assets are comprised of the tangible capital assets held for use in service provision, undeveloped land bank properties, supplies inventories and prepaid expenses. These represent economic resources available to the District for service provision, rather than a funding source to support the day-to-day operations of the District.

The inclusion of non-financial assets on municipal financial statements began in 2008 and the work required to value and monitor these assets is ongoing; as better information becomes available it may be necessary to update prior years' information from time to time. In 2012, information was restated for 2011 as a reflection of this practice. The result was to decrease 2011 non-financial assets to \$817.3M from \$824.1M.

In 2012 non-financial assets increased by \$12.2M over 2011, primarily due to investment in tangible capital assets \$31.7M, offset by amortization of \$17.6M.

## **2 Consolidated Statement of Operations – Page 57**

This statement reports the District's changes in economic resources and accumulated surplus for 2012, compared with budget and with 2011 results. Since annual revenues exceeded expenses, the District increased its accumulated surplus during the year. Included in this statement, is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed of before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

### **Consolidated Revenue**

*Compared to previous year (2011)*

Revenues in 2012 decreased by \$5.1M over 2011 through a combination of the following:

- Revenue from general taxation increased \$3.87M through a combination of higher tax levies and growth of the assessment roll.
- User fees and other revenue increased by \$1.76M. The main drivers of this increase include an increase in flat rate water and sewer levies, \$2M, offset by a reduction in building permit revenues.
- Development revenues and senior government transfers, often linked to capital projects, decreased by \$6.7M over 2011. Typically, year-over-year changes in these revenues are related to changes in capital expenditures, reported on the Statement of Change in Net Financial Assets. Changes in grant revenues are affected by changes in funding programs available through senior governments.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of tangible capital assets decreased by \$4M as a result of less

developer constructed infrastructure turned over to the District in 2012 and earlier than anticipated replacement of infrastructure.

### **Consolidated Revenue**

*Compared to budget (2012)*

As in previous years, there were variances between budget and actual (\$26.2M) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCC's) and senior government transfers were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized.

### **Consolidated Expenses**

*Compared to previous year (2011)*

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Expenses increased by \$6.2M through a combination of increased amortization expense, \$485K increases in labour costs, \$1.5M and increased costs for goods and services \$4.2M.

### **Consolidated Expenses**

*Compared to budget (2012)*

The consolidated expenses for 2012 reflect a positive variance of \$10.9M compared to budget. Contributors to this positive variance include savings on financing costs from planned debt financing, \$422K RCMP contract savings, \$1M capital related projects, \$5M and \$4.3M in committed projects and overall cost containment.

## **3 Consolidated Statement of Change in Net Financial Assets – Page 58**

This statement begins with the annual surplus, shown on the Statement of Operations and adjusts for non-cash items, such as amortization and expenditures on tangible capital assets to derive the excess or deficiency of revenues over expenditures, which equals the change in financial position.

The District's net financial assets increased by \$10.4M to \$32.7M as at the end of 2012. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$41.5M, resulting in Net Debt of \$19.1M. Timing differences between planned and actual capital expenditures are the reason for this variance.

## **4 Consolidated Statement of Cash Flow – Page 59**

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 to, the change in financial position, which is explained by the

# Message from the Corporate Finance Officer

excess of revenues over expenditures. For example, when cash is received for a refundable deposit, cash is increased, but revenue is not.

Overall, the District's cash position at the end of 2012 increased to \$103.9M from \$27M in 2011.

## 5 Schedule 1 – Page 70

### Schedule of Change in Operating Accumulated Surplus

This schedule provides supplementary information about operating activities of the District in isolation and explains the change in both the Consolidated and Accumulated Surplus amounts attributable to operating activities. The variances discussed in Section 2 apply to this schedule as well.

#### Operating Expenses

*Compared to previous year (2011)*

Overall operating expenses increased by approximately \$5.7M from 2011. Factors contributing to this increase include continued implementation of the Fire Department Master Plan, increased RCMP contract costs and successful recruitments for previously vacant positions.

#### Operating Expenses

*Compared to budget (2012)*

Overall operating expenses came in under budget by \$10.5M. Factors contributing to this variance were explained in Section 2.

## 6 Schedule 2 – Page 71

### Schedule of Change in Equity in Capital Assets

This statement provides supplementary information about the revenues and expenses associated with the District's capital activities and the impact of those activities on both the District's Consolidated Annual and Accumulated Surplus amounts.

Capital activities and the related revenues can vary significantly from year to year. Planned capital revenues indicate the level of expected external investment in the District's capital program through sources such as senior government transfers or development revenues. Revenue is recognized as it is earned, so delays in the related capital projects results in delays in revenue recognition and a variance to budget, as is the case in most years.

## 7 Other

### 2011 Accumulated Surplus Distribution

#### i) Operating Accumulated Surplus (Schedule 1) – Page 70

The Operating Accumulated Surplus of \$13.2M (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 15 to the Financial Statements. These funds represent financial assets available to the District that Council has not earmarked for specific future use.

#### ii) Equity in Tangible Capital Assets (Schedule 2) – Page 71

The District has equity in capital assets of \$787.9M. This amount does not represent financial resources available to fund day-to-day operations, but rather equity in the physical assets used to provide services to the citizens of Maple Ridge.

#### iii) Reserve Accounts and Funds (Schedule 3) – Page 72

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$31.2M at December 31, 2012.

Reserve Funds are established by Council bylaw and are usually restricted for capital purposes. Financial assets within a reserve fund can only be used for the purpose for which it was established. These totalled \$29.9M as at December 31, 2012.

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 effectively manage the needs of a growing community for over 30 years.

There is \$61.1M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2012. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$15.1M and Net Debt increased similarly.

#### Assessment of Trends

The District has Net Financial Assets of \$32.7M at the end of 2012. This position has improved from Net Debt of \$1M 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 Library and office tower.

Based on current projections, we expect our financial position to move into Net Debt for the next two years. These projections assume that capital expenditures will occur as planned. Although experience indicates that this does not typically occur, it is important to keep in mind the impact of the Financial Plan on our financial position.

# Message from the Corporate Finance Officer

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## Outlook

In January of 2013, Council adopted a Financial Plan for 2013-2017; this plan was amended in May 2013 to reflect information received since that time. The Plan includes \$17.6M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$60.7M of expenditures approved for 2012 for projects that are not yet completed. Many of these expenditures are dependent on revenues from outside sources, such as grants from other levels of governments, contributions from other agencies or development cost charges. If those revenues are not realized, either through unsuccessful grant applications or as a result of changes to the economic situation, it may be necessary to adjust the Capital Program accordingly. Overall though, the District's financial condition remains strong, with 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:

- Impact of the economy on real growth and development related revenues
- 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

Some items planned for 2013 are:

- Lougheed Highway upgrades between 226 Street and the new Community Gaming Facility
- Hammond Stadium retrofit
- Extend road improvements on 122 Avenue
- Continue to promote the Town Centre Investment Incentive program
- Development of Smart Phone apps to allow more connection with citizens
- Complete an update of the Transportation Master Plan

## 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 22<sup>nd</sup> consecutive year.

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 2012 results. 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 10, 2013

# 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 Corporate Finance Officer 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, 2012.

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 2012 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 Operations
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Cash Flow
- Notes to the Consolidated Financial Statements
- Consolidated Report of Segmented Revenue and Expenses
- Schedule of Change in Operating Accumulated Surplus
- Schedule of Change in Equity in Capital Assets
- Schedule of Change in Reserved Accumulated Surplus
- Continuity Schedule of Debenture Debt
- Schedule of Tangible Capital Assets
- Continuity Schedule of Reserves

# Management's Responsibility for Financial Reporting

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The information in this Annual Report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian Public Sector accounting guidelines 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 Canada 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 jointly with its Audit Committee. The Committee meets with management on a scheduled basis and at least semi-annually with BDO Canada LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters. BDO Canada LLP has unrestricted access to the Municipality, the Audit Committee, and Council. Council approves the consolidated financial statements, the Audit Committee reviews the recommendations of the independent auditors for improvements to controls and as well as the actions of management to implement such recommendations.



Paul Gill, CGA  
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Chief Administrative Officer



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925 West Georgia Street  
Vancouver BC V6C 3L2 Canada

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## INDEPENDENT AUDITOR'S REPORT

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To the Mayor and Council of the Corporation of the District of Maple Ridge

We have audited the accompanying consolidated financial statements of the Corporation of the District of Maple Ridge, which comprise the Consolidated Statement of Financial Position as at December 31, 2012, and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Consolidated Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

### Opinion

In our opinion, the consolidated financial statements present fairly in all material respects, the consolidated financial position of the Corporation of the District of Maple Ridge as at December 31, 2012 and its consolidated results of operations and its consolidated cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

Chartered Accountants

Vancouver, British Columbia

April 23, 2013

# Consolidated Financial Statements

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## Significant Accounting Policies For the year ended December 31, 2012

The District of Maple Ridge (the "District") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The District provides municipal services such as fire, public works, planning, parks, recreation and other general government services.

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

These financial statements have been prepared in accordance with Canadian Public Sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

They consolidate the activities of all of the funds of the District and the District's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. Transactions between the District's funds and wholly owned subsidiaries have been eliminated and only transactions with outside entities are reported.

**(b) Basis of Accounting**

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

**(c) Tangible Capital Assets**

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Assets under construction are not amortized. Contributed tangible capital assets are recorded at fair value at the time of the contribution and are also recorded as revenue.

Estimated useful lives of tangible capital assets are as follows:

|   |                |
|---|----------------|
| Buildings (including building components) | 7 to 50 years  |
| Transportation network                    | 10 to 75 years |
| Storm sewer system                        | 10 to 75 years |
| Fleet and equipment                       | 8 to 20 years  |
| Technology                                | 3 to 25 years  |
| Water system                              | 10 to 85 years |
| Sanitary sewer system                     | 30 to 75 years |
| Furniture and fixtures                    | 3 to 20 years  |
| Structures                                | 15 to 75 years |

Tangible capital assets do not include works of art or historical treasures. Costs related to the acquisition of such items are expensed in the year in which they are acquired.

**(d) Revenue Recognition**

**Taxation**

Annual levies for non-optional municipal services and general administrative services are

# Consolidated Financial Statements

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recorded as taxes for municipal services in the year they are levied. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

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

## **User fees and other revenue**

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

## **Senior government transfers**

Senior government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers received for which expenditures have not yet been incurred are included in deferred revenue. Senior government grants may be received for both operating and capital activities.

## **Development revenues**

Receipts that are restricted by the legislation of senior governments or by agreement with external parties are a liability of the municipality and 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**

Investment income is recorded on the accrual basis and recognized when earned. Investment income is allocated to various reserves and operating funds on a proportionate basis.

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

## **Contributed tangible capital assets**

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion these assets are turned over to the District. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

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

The preparation of financial statements in accordance with Canadian Public Sector Accounting Standards 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 revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, 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.

### **(f) Budget figures**

The budget figures reported in the Consolidated Financial Statements represent the 2012 component of the Financial Plan Bylaw adopted by Council on May 8, 2012.

# Consolidated Financial Statements

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**(g) Financial instruments**

The District'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 District is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

**(h) Cash and temporary investments**

Cash and temporary investments are comprised of the amounts held in the District's bank accounts and investments with an original maturity date of one year or less.

**(i) Investments**

Investments with an original maturity date of more than one year are reported as portfolio 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 temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

**(j) Cost share agreement**

The District 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 District recognizes expenses at their gross value and records the City of Pitt Meadows' contribution as revenue.

**(k) Basis of segmentation (Segment Report, Note 18)**

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

**(l) Employee future benefits**

The District and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The District's contributions are expensed as incurred. (Note 4)

Sick leave benefits and retirement severance benefits are also available to the District's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits. (Note 8)

# Consolidated Financial Statements

## Consolidated Statement of Financial Position as at December 31, 2012

|   | 2012                         | Restated<br>2011<br>(Note 12) |
|---|------------------------------|-------------------------------|
| <b>Financial Assets</b>                           |                              |                               |
| Cash and temporary investments (Note 1)           | \$ 103,940,358               | \$ 26,998,661                 |
| Portfolio investments (Note 1)                    | 33,315,006                   | 90,812,593                    |
| Accounts receivable (Note 2)                      | 19,464,140                   | 17,547,470                    |
| Recoverable local improvements (Note 3)           | 1,853,310                    | 1,637,104                     |
| Other assets (Note 7)                             | 684,971                      | 610,856                       |
| Inventory available for resale                    | <u>187</u>                   | <u>187</u>                    |
|   | <b>159,257,972</b>           | <b>137,606,871</b>            |
| <b>Liabilities</b>                                |                              |                               |
| Accounts payable and accrued liabilities (Note 5) | 12,934,269                   | 13,142,472                    |
| Deferred revenue                                  | 9,236,244                    | 8,928,225                     |
| Restricted revenue (Note 11)                      | 45,357,203                   | 41,042,622                    |
| Refundable performance deposits and other         | 12,176,806                   | 8,964,044                     |
| Employee future benefits (Note 8)                 | 4,745,500                    | 4,684,900                     |
| Long-term debt (Note 6, Schedule 4)               | <u>42,086,722</u>            | <u>38,505,484</u>             |
|   | <b>126,536,744</b>           | <b>115,267,747</b>            |
| <b>Net Financial Assets</b>                       | <u><b>32,721,228</b></u>     | <u><b>22,339,124</b></u>      |
| <b>Non Financial Assets</b>                       |                              |                               |
| Tangible capital assets (Note 13, Schedule 5)     | 814,115,960                  | 801,626,175                   |
| Undeveloped land bank properties (Note 17)        | 14,448,184                   | 14,832,041                    |
| Supplies inventory                                | 303,347                      | 400,606                       |
| Prepaid expenses                                  | <u>629,721</u>               | <u>447,067</u>                |
|   | <b>829,497,212</b>           | <b>817,305,889</b>            |
| <b>Accumulated Surplus</b> (Note 15)              | <u><b>\$ 862,218,440</b></u> | <u><b>\$ 839,645,013</b></u>  |



Paul Gill, CGA  
General Manager, Corporate & Financial Services



Ernie Daykin  
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)
- c). Pension Plan (Note 4)

# Consolidated Financial Statements

## Consolidated Statement of Operations

For the year ended December 31, 2012

|  | Actual<br>2012               | Budget<br>2012<br>(Note 14)  | Restated<br>Actual<br>2011<br>(Note 12) |
|--|------------------------------|------------------------------|---|
| <b>Revenue (Segment Report, Note 18)</b>           |                              |                              |   |
| Taxes for municipal purposes (Note 9)              | \$ 64,939,423                | \$ 65,038,017                | \$ 61,065,872                           |
| User fees and other revenue                        | 34,698,238                   | 35,086,269                   | 32,936,021                              |
| Senior government transfers                        | 4,421,302                    | 13,997,301                   | 12,817,578                              |
| Development revenue                                | 5,626,781                    | 26,725,747                   | 3,920,831                               |
| Interest and investment income                     |                              |                              |   |
| Investment Income                                  | 3,204,700                    |                              |   |
| Interest Income                                    | 825,549                      |                              |   |
| Less: Deferred amount                              | <u>(544,221)</u>             |                              |   |
| Interest and investment income                     | 3,486,028                    | 1,753,000                    | 3,473,800                               |
| Gaming revenues                                    | 819,341                      | 500,000                      | 756,427                                 |
| Refinancing and other gains                        | -                            | -                            | 102,031                                 |
| Gain (loss) on disposal of tangible capital asset  | (1,530,761)                  | -                            | (632,238)                               |
| Contributed tangible capital assets (Note 13)      | <u>16,709,523</u>            | <u>12,250,000</u>            | <u>19,875,197</u>                       |
|  | <b>129,169,875</b>           | 155,350,334                  | 134,315,519                             |
| <b>Expenses (Segment Report, Note 18)</b>          |                              |                              |   |
| Protective services                                | 30,619,435                   | 32,344,677                   | 28,793,697                              |
| Transportation services                            | 16,781,930                   | 17,287,026                   | 16,032,874                              |
| Recreation and cultural                            | 19,529,726                   | 21,635,975                   | 19,729,780                              |
| Water utility                                      | 13,138,936                   | 16,281,644                   | 10,581,132                              |
| Sewer utility                                      | 9,279,252                    | 10,059,710                   | 8,787,219                               |
| General government                                 | 13,307,270                   | 15,584,156                   | 12,816,529                              |
| Planning, public health and other                  | <u>3,939,899</u>             | <u>4,321,633</u>             | <u>3,665,417</u>                        |
|  | 106,596,448                  | 117,514,821                  | 100,406,648                             |
| <b>Annual Surplus</b>                              | <b><u>22,573,427</u></b>     | <b><u>37,835,513</u></b>     | <b><u>33,908,871</u></b>                |
| <b>Accumulated Surplus - beginning of year</b>     | <b><u>839,645,013</u></b>    | <b><u>839,645,013</u></b>    | <b><u>805,736,142</u></b>               |
| <b>Accumulated Surplus - end of year (Note 15)</b> | <b><u>\$ 862,218,440</u></b> | <b><u>\$ 877,480,526</u></b> | <b><u>\$ 839,645,013</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)
- c). Pension Plan (Note 4)

# Consolidated Financial Statements

## Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2012

|  | <b>Actual<br/>2012</b>      | Budget<br>2012<br>(Note 14)   | Restated<br>Actual<br>2011<br>(Note 12) |
|--|-----------------------------|-------------------------------|---|
| <b>Annual Surplus</b>                              | <b>\$ 22,573,427</b>        | \$ 37,835,513                 | \$ 33,908,871                           |
| <b>Add (Less):</b>                                 |                             |                               |   |
| <b>Change in Tangible Capital Assets</b>           |                             |                               |   |
| Acquisition of tangible capital assets             | (31,715,399)                | (97,311,137)                  | (46,295,458)                            |
| Amortization                                       | 17,620,754                  | 18,015,247                    | 17,135,746                              |
| Proceeds from disposal of tangible capital assets  | 74,100                      | -                             | 820,825                                 |
| Loss(gain) on disposal of tangible capital assets  | <u>1,530,761</u>            | <u>-</u>                      | <u>632,238</u>                          |
|  | <b>(12,489,784)</b>         | <b>(79,295,890)</b>           | <b>(27,706,649)</b>                     |
| <b>Change in Other Non Financial Assets</b>        |                             |                               |   |
| Decrease (increase) in supplies inventory          | 97,258                      | -                             | (6,389)                                 |
| Reclassification of undeveloped land bank          | 383,857                     | -                             | -                                       |
| Acquisition of land bank properties                | -                           | -                             | (316,123)                               |
| Decrease (increase) in prepaid expenses            | <u>(182,654)</u>            | <u>-</u>                      | <u>(43,647)</u>                         |
|  | <b>298,461</b>              | <b>-</b>                      | <b>(366,159)</b>                        |
| <b>Increase (decrease) in Net Financial Assets</b> | <b>10,382,104</b>           | <b>\$ (41,460,377)</b>        | <b>5,836,063</b>                        |
| <b>Net Financial Assets beginning of the year</b>  | <u><b>22,339,124</b></u>    | <u><b>22,339,124</b></u>      | <u><b>16,503,061</b></u>                |
| <b>Net Financial Assets end of the year</b>        | <u><b>\$ 32,721,228</b></u> | <u><b>\$ (19,121,253)</b></u> | <u><b>\$ 22,339,124</b></u>             |

- a). The notes to the Consolidated Financial Statements are an integral part of this statement
- b). Contingencies, Commitments and Unrecognized Liabilities (Note 10)
- c). Pension Plan (Note 4)

# Consolidated Financial Statements

## Consolidated Statement of Cash Flow

For the year ended December 31, 2012

|  | Actual<br>2012               | Restated<br>Actual<br>2011<br>(Note 12) |
|--|------------------------------|---|
| <b>Operating transactions</b>  |                              |   |
| <b>Annual surplus</b>  | <b>\$22,573,427</b>          | <b>\$33,908,871</b>                     |
| <b>Items not utilizing cash</b>  |                              |   |
| Amortization   | 17,620,754                   | 17,135,746                              |
| Loss on disposal of tangible capital assets                              | 1,530,761                    | 632,238                                 |
| Contributed tangible capital assets                                      | (16,709,523)                 | (19,875,197)                            |
| Restricted revenues drawn in   | (4,777,088)                  | (3,615,693)                             |
|  | <u>(2,335,096)</u>           | <u>(5,722,906)</u>                      |
| <b>Change in non-cash operating items</b>                                |                              |   |
| Increase in prepaid expenses   | (182,654)                    | (43,647)                                |
| Decrease (increase) in supplies inventory                                | 97,260                       | (6,391)                                 |
| Decrease (increase) in accounts receivable                               | (1,916,670)                  | (1,145,435)                             |
| Decrease (increase) in recoverable local improvements                    | (216,206)                    | 703,568                                 |
| Decrease (increase) in other assets                                      | (74,116)                     | (20,136)                                |
| Decrease (increase) in inventory available for resale                    | -                            | 471,471                                 |
| Increase (decrease) in accounts payable and accrued liabilities          | (208,203)                    | 920,698                                 |
| Increase (decrease) in deferred revenue                                  | 308,019                      | (3,289,003)                             |
| Increase (decrease) in refundable performance deposits                   | 3,212,763                    | 3,151,452                               |
| Increase (decrease) in employee future benefits                          | 60,600                       | 273,400                                 |
|  | <u>1,080,793</u>             | <u>1,015,977</u>                        |
| <br>Cash provided by operating transactions                              | <br><u><b>21,319,124</b></u> | <br><u><b>29,201,942</b></u>            |
| <b>Capital transactions</b>  |                              |   |
| Proceeds on disposal of tangible capital assets                          | 74,097                       | 820,825                                 |
| Cash used to acquire tangible capital assets                             | (15,005,876)                 | (26,736,384)                            |
| Reclassification of land bank properties                                 | 383,857                      | -                                       |
| Cash applied to capital transactions                                     | <u>(14,547,922)</u>          | <u>(25,915,559)</u>                     |
| <b>Investing transactions</b>  |                              |   |
| Decrease (increase) in portfolio investments                             | <u>57,497,587</u>            | <u>(11,954,127)</u>                     |
|  | <u><b>57,497,587</b></u>     | <u><b>(11,954,127)</b></u>              |
| <b>Financing transactions</b>  |                              |   |
| Proceeds from debt issues  | 5,520,000                    | -                                       |
| Debt repayment   | (1,938,761)                  | (1,878,010)                             |
| Collection of restricted revenues  | 9,091,669                    | 7,481,816                               |
| Cash applied to financing transactions                                   | <u>12,672,908</u>            | <u>5,603,806</u>                        |
| <b>Increase in cash and temporary investments</b>                        | <b>76,941,697</b>            | <b>(3,063,938)</b>                      |
| Cash and temporary investments - beginning of year                       | <u>26,998,661</u>            | <u>30,062,599</u>                       |
| <b>Cash and temporary investments - end of year</b>                      | <u><b>\$103,940,358</b></u>  | <u><b>\$26,998,661</b></u>              |
| <b>Supplementary information:</b>  |                              |   |
| Non-cash transactions:   |                              |   |
| Transfer from undeveloped landbank properties to tangible capital assets | 383,857                      | -                                       |
| Transfer from inventory available for resale to tangible capital assets  | -                            | 471,471                                 |

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

b). Contingencies, Commitments and Unrecognized Liabilities (Note 10)

c). Pension Plan (Note 4)

# Consolidated Financial Statements

## Notes to the Consolidated Financial Statements For the year ended December 31, 2012

### 1. Cash and Investments

#### Cash and Temporary Investments:

Cash and temporary investments as at December 31, 2012 were comprised as follows:

|                       | <u>Dec 31, 2012</u>   | <u>Dec 31, 2011</u>  |
|-----------------------|-----------------------|----------------------|
| Cash                  | \$ 15,782,589         | \$ 4,929,549         |
| Temporary Investments | <u>88,157,769</u>     | <u>22,069,112</u>    |
|                       | <u>\$ 103,940,358</u> | <u>\$ 26,998,661</u> |

Temporary investments are comprised of BC Credit Union term deposits and Canadian bank notes with effective interest rates of 1.8% - 2.45%. Additionally, the District holds temporary investments of **\$1,819,883** (\$1,652,394 for 2011) and agreements receivable of **\$449,909** (\$258,450 for 2011) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

|   | <u>Balance<br/>Dec 31, 2011</u> | <u>Interest<br/>Earned</u> | <u>Receipts</u>     | <u>Disbursements</u> | <u>Balance<br/>Dec 31, 2012</u> |
|---|---------------------------------|----------------------------|---------------------|----------------------|---------------------------------|
| Latecomer Fees                              | \$ 65,223                       | \$ -                       | \$ 70,854           | \$ 72,824            | \$ 63,253                       |
| Cemetery Perpetual Care                     | 825,040                         | 16,540                     | 44,805              | 16,540               | 869,845                         |
| Greater Vancouver Sewer & Drainage District | 469,095                         | -                          | 873,733             | 478,798              | 864,030                         |
| Albion Dyking District                      | <u>551,486</u>                  | <u>342</u>                 | <u>184,215</u>      | <u>263,379</u>       | <u>472,664</u>                  |
|   | <u>\$ 1,910,844</u>             | <u>\$ 16,882</u>           | <u>\$ 1,173,607</u> | <u>\$ 831,541</u>    | <u>\$ 2,269,792</u>             |

#### Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 2.25-2.63%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. For these investments, income is recognized as it is received; in 2012 returns were positive and ranged to 6.74%. Included in interest earnings are gains on the sale of investments before maturity. In 2012 gains totalled **\$936,534** (\$1,148,044 for 2011). The District does not hold any asset backed commercial paper or hedge funds.

The carrying value of securities is based on the cost method whereby the cost of the security is adjusted to reflect investment income that is accruing and any permanent decline in market value. During the term of individual investments there will be fluctuations in market values. Such fluctuations are considered normal, and if held to maturity, market value will be equal to face value.

The carrying value of Portfolio Investments at December 31, 2012 was **\$33,315,006** (\$90,812,593 for 2011). The market value at December 31, 2012 was **\$32,913,810** (\$90,362,851 for 2011).

### 2. Accounts Receivable

|                                       | <u>2012</u>          | <u>2011</u>          |
|---------------------------------------|----------------------|----------------------|
| Property Taxes                        | \$ 6,577,801         | \$ 6,258,187         |
| Other Governments                     | 5,739,056            | 4,770,393            |
| General and Accrued Interest          | 2,109,951            | 2,531,650            |
| Development Cost Charges              | <u>5,195,659</u>     | <u>4,163,340</u>     |
|                                       | <u>19,622,467</u>    | <u>17,723,570</u>    |
| Less: Allowance for Doubtful Accounts | <u>(158,327)</u>     | <u>(176,100)</u>     |
|                                       | <u>\$ 19,464,140</u> | <u>\$ 17,547,470</u> |

# Consolidated Financial Statements

### 3. Recoverable Local Improvements

The District provides interim financing for certain geographically localized capital projects. It recovers these amounts either from benefiting property owners or from provincial subsidies. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over fifteen years. As at December 31, 2012 the recoverable balance was comprised as follows:

|                                  | <u>2012</u>  | <u>2011</u>  |
|----------------------------------|--------------|--------------|
| Recoverable from property owners | \$ 1,853,310 | \$ 1,637,104 |

### 4. Pension Plan

The District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The District paid **\$2,544,592** (2011 - \$2,360,765) for employer contributions to the Plan in fiscal 2012, while employees contributed **\$2,127,243** (2011 - \$1,946,622) to the plan in fiscal 2012.

### 5. Accounts Payable and Accrued Liabilities

|                             | <u>2012</u>          | <u>2011</u>          |
|-----------------------------|----------------------|----------------------|
| <b>Accounts Payable:</b>    |                      |                      |
| General                     | \$ 4,235,394         | \$ 5,093,886         |
| Other Governments           | 7,204,143            | 6,741,112            |
| Salaries and Wages          | <u>810,799</u>       | <u>663,536</u>       |
|                             | <b>12,250,336</b>    | 12,498,534           |
| <b>Accrued Liabilities:</b> |                      |                      |
| Vacation Pay                | 304,050              | 264,805              |
| Other Vested Benefits       | <u>379,883</u>       | <u>379,133</u>       |
|                             | <b>683,933</b>       | 643,938              |
|                             | <b>\$ 12,934,269</b> | <b>\$ 13,142,472</b> |

# Consolidated Financial Statements

## 6. Long Term Debt (Schedule 4)

The District obtains debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. Debt is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings.

The District carries no debt for others.

Debt issued and outstanding as at December 31, 2012 was **\$42,086,722** (\$38,505,484 for 2011). The following debenture debt amounts plus related interest are payable over the next five years:

| <u>2013</u>  | <u>2014</u>  | <u>2015</u>  | <u>2016</u>  | <u>2017</u>  |
|--------------|--------------|--------------|--------------|--------------|
| \$ 2,428,959 | \$ 2,465,754 | \$ 2,503,588 | \$ 2,542,491 | \$ 2,582,492 |

The District has the following authorized but un-issued long term debt as at December 31, 2012:

| <u>L/A Bylaw</u> | <u>L/A Amount</u>    | <u>Expiry Date</u> |
|------------------|----------------------|--------------------|
| #6558            | \$ 6,000,000         | July 2013          |
| #6560            | 275,000              | July 2013          |
| #6561            | 10,671,185           | July 2013          |
| #6679            | 1,100,000            | September 2014     |
| #6680            | 4,680,000            | September 2014     |
|                  | <u>\$ 22,726,185</u> |                    |

## 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 District. The District 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 **\$684,971** (\$610,856 for 2011).

## 8. Employee Future Benefits

The District 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 District 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 District 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 District and retire as defined by the Public Sector Pension Plan Act.

The District 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 District's liability and accrued benefit obligation as at December 31, 2012. The valuation resulted in an unamortized actuarial gain of **\$2,600** (\$700,900 loss for 2011 ) at December 31, 2012. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2012 was **\$4,745,500**, (\$4,684,900 for 2011) comprised as follows:

|  | <u>2012</u>      | <u>2011</u>      |
|--|------------------|------------------|
| Benefit Liability - Beginning of the year    | \$ 4,684,900     | \$ 4,411,500     |
| Add: Current service costs                   | 396,000          | 341,900          |
| Interest on accrued benefit obligation       | 187,500          | 213,400          |
| Less: Amortization of actuarial loss (gain)  | 69,600           | 44,500           |
| Benefits paid during the year                | <u>(592,500)</u> | <u>(326,400)</u> |
| Benefit Liability - End of the year          | 4,745,500        | 4,684,900        |
| Less: Unamortized actuarial loss (gain)      | <u>(2,600)</u>   | <u>700,900</u>   |
| Accrued benefit obligation - End of the year | 4,742,900        | 5,385,800        |

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

|   | <u>2012</u> | <u>2011</u> |
|---|-------------|-------------|
| Discount rate (long-term borrowing rate)                      | 3.30 %      | 3.40 %      |
| Expected future inflation rate                                | 2.50 %      | 2.50 %      |
| Merit and inflationary wage and salary increases averaging    | 3.55 %      | 4.55 %      |
| Estimated average remaining service life of employees (years) | 10.2        | 10.3        |

## 9. Property Tax Levies

In addition to its own tax levies, the District 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 District and, organizations providing regional services in which the District has become a member. Total tax levies for 2012 of **\$102,750,611**, (\$98,359,060 for 2011) were comprised as follows.

|                                       | <u>2012</u>           | <u>2011</u>          |
|---------------------------------------|-----------------------|----------------------|
| <b>Municipal Tax Levies</b>           | \$ 64,939,423         | \$ 61,065,872        |
| <b>Levies for other authorities</b>   |                       |                      |
| School taxes                          | 30,103,736            | 29,434,404           |
| Greater Vancouver Transit Authority   | 5,500,420             | 5,623,557            |
| British Columbia Assessment Authority | 896,645               | 897,324              |
| Greater Vancouver Regional District   | 816,431               | 904,315              |
| Dyking Districts                      | 491,107               | 430,826              |
| Municipal Finance Authority           | <u>2,849</u>          | <u>2,762</u>         |
| <b>Total Collections for Others</b>   | <u>37,811,188</u>     | <u>37,293,188</u>    |
| <b>Total Tax Levies</b>               | <u>\$ 102,750,611</u> | <u>\$ 98,359,060</u> |

# Consolidated Financial Statements

## 10. Contingencies, Commitments and Unrecognized Liabilities:

### (a) Third Party Claims

Where losses related to litigation are possible and can be reasonably estimated management accrues its best estimate of loss. For 2012 this estimate is **\$502,816** (\$458,860 for 2011). These amounts are included in accounts payable and accrued liabilities.

There are various other claims by and against the District, the outcome of which cannot be reasonably be estimated. Any ultimate settlements will be recorded in the year the settlements occur.

### (b) Contractual Obligations

#### (i) Water

(a) The District has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the District expects to incur costs of approximately **\$4,539,256** over the next 2 years. The liability is recorded as the related costs are incurred.

#### (ii) Recreation and Cultural Services

(a) In 1998 the District entered into an agreement to purchase ice sheet time for five years commencing in 1999, with a five-year renewal option. In August 2008, the District renewed the agreement for an additional five-year period. The minimum annual payment due for the provision of ice time is \$609,225. These payments are recorded as expenses when the ice time is provided.

### (c) Unrecognized Liability

The District 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 District 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 District 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 District chose to withdraw. Consequently no liability has been recognized in these financial statements.

## 11. Restricted Revenues

Restricted revenues held by the District as at December 31, 2012 of **\$45,357,203**, (\$41,042,622 for 2011) were comprised as follows:

|                           | Development<br>Cost Charges |                      | Parkland<br>Acquisition Charges |                   |
|---------------------------|-----------------------------|----------------------|---------------------------------|-------------------|
|                           | Actual<br>2012              | Actual<br>2011       | Actual<br>2012                  | Actual<br>2011    |
| Beginning Balance         | \$ 35,660,974               | \$ 32,211,726        | \$ 295,082                      | \$ 162,355        |
| Collections and interest  | 8,629,614                   | 7,020,123            | 252,785                         | 166,482           |
| Disbursements - operating | (2,086,325)                 | (610,934)            | -                               | -                 |
| Disbursements - capital   | (2,662,518)                 | (2,959,941)          | 11,606                          | (33,755)          |
| Ending Balance            | <u>\$ 39,541,745</u>        | <u>\$ 35,660,974</u> | <u>\$ 559,473</u>               | <u>\$ 295,082</u> |

|                           | Other<br>Restricted Revenues |                     | Total<br>Restricted Revenues |                      |
|---------------------------|------------------------------|---------------------|------------------------------|----------------------|
|                           | Actual<br>2012               | Actual<br>2011      | Actual<br>2012               | Actual<br>2011       |
| Beginning Balance         | \$ 5,086,566                 | \$ 4,802,418        | \$ 41,042,622                | \$ 37,176,499        |
| Collections and interest  | 209,270                      | 295,212             | 9,091,669                    | 7,481,817            |
| Disbursements - operating | (29,851)                     | (11,064)            | (2,116,176)                  | (621,998)            |
| Disbursements - capital   | (10,000)                     | -                   | (2,660,912)                  | (2,993,696)          |
| Ending Balance            | <u>\$ 5,255,985</u>          | <u>\$ 5,086,566</u> | <u>\$ 45,357,203</u>         | <u>\$ 41,042,622</u> |

# Consolidated Financial Statements

## 12. Prior Period Adjustments

In 2009, the District adopted the provisions of Section 3150 of the PSAB Handbook and recorded the District's tangible capital assets, net of related amortization, as non-financial assets. During 2012, additional information became available about the District's inventory of tangible capital assets and the financial statements have been retroactively adjusted. The change represents less than 1% of tangible capital assets.

The impact of these changes was to:

- Decrease opening accumulated surplus by \$5,243,111
- Decrease closing accumulated surplus by \$6,817,939 as follows:

|                                      | 2011<br>(restated)    | 2011<br>(previously reported) |
|--------------------------------------|-----------------------|-------------------------------|
| Net Financial Position               | \$ 22,339,124         | \$ 22,339,124                 |
| Tangible capital assets (book value) | 801,626,175           | 808,444,114                   |
| Undeveloped land bank                | 14,832,041            | 14,832,041                    |
| Other non-financial assets           | <u>847,673</u>        | <u>847,673</u>                |
| Accumulated Surplus                  | <u>\$ 839,645,013</u> | <u>\$ 846,462,952</u>         |

- Decrease annual surplus by \$1,574,829 as follows:

|   | 2011<br>(restated) | 2011<br>(previously reported) |
|---|--------------------|-------------------------------|
| Revenues  | \$ 134,315,519     | \$ 136,022,470                |
| Expenses (expenditures) other than capital and amortization | 83,270,902         | 83,270,902                    |
| Amortization expense  | <u>17,135,746</u>  | <u>17,267,869</u>             |
| Annual Surplus  | <u>33,908,871</u>  | <u>35,483,699</u>             |

## 13. Tangible Capital Assets

|                        | Net book value        |                           |
|------------------------|-----------------------|---------------------------|
|                        | <u>2012</u>           | <u>2011</u><br>(restated) |
| Land                   | \$ 171,409,480        | \$ 163,775,804            |
| Buildings              | 52,129,371            | 54,492,347                |
| Transportation network | 185,773,678           | 183,056,307               |
| Storm system           | 163,640,326           | 159,840,958               |
| Fleet and equipment    | 12,514,736            | 12,531,688                |
| Technology             | 3,763,225             | 3,822,127                 |
| Water system           | 96,954,171            | 95,566,948                |
| Sanitary system        | 115,537,232           | 115,907,266               |
| Other                  | <u>12,393,741</u>     | <u>12,632,730</u>         |
|                        | <u>\$ 814,115,960</u> | <u>\$ 801,626,175</u>     |

For additional information, see the Schedule of Tangible Capital Assets (Schedule 5)

During the year there were no write-downs of assets (2011 - \$Nil) and no interest was capitalized (2011 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the District totaled **\$16,709,523** (\$19,875,197 for 2011) and were capitalized at their fair value at the time of receipt.

Works of art, artifacts, cultural and historic assets are not recorded as assets in the financial statements. The District controls various works of art and historical treasures including artifacts, paintings, sculptures and mosaics located at District sites and public display areas.

# Consolidated Financial Statements

## 14. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 8, 2012. The Financial Plan anticipated use of suprluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

|  | Financial Plan<br>Bylaw     | Financial Statement<br>Budget |
|--|-----------------------------|-------------------------------|
| <b>Revenue</b>                         |                             |                               |
| Taxation                               | \$ 65,038,017               | \$ 65,038,017                 |
| User fees and other revenue            | 35,086,269                  | 35,086,269                    |
| Other                                  | 42,976,048                  | 42,976,048                    |
| Contributed subdivision infrastructure | <u>12,250,000</u>           | <u>12,250,000</u>             |
| <b>Total Revenue</b>                   | <b><u>155,350,334</u></b>   | <b><u>155,350,334</u></b>     |
| <b>Expenses</b>                        |                             |                               |
| Protective services                    | 32,344,677                  | 32,344,677                    |
| Transportation services                | 17,287,026                  | 17,287,026                    |
| Recreation and cultural                | 21,635,975                  | 21,635,975                    |
| Water utility                          | 16,281,644                  | 16,281,644                    |
| Sewer utility                          | 10,059,710                  | 10,059,710                    |
| General Government                     | 15,584,156                  | 15,584,156                    |
| Planning, public health and other      | <u>4,321,633</u>            | <u>4,321,633</u>              |
| <b>Total expenses</b>                  | <b><u>117,514,821</u></b>   | <b><u>117,514,821</u></b>     |
| <b>Annual Surplus</b>                  | <b><u>\$ 37,835,513</u></b> | <b><u>\$ 37,835,513</u></b>   |
| Less:                                  |                             |                               |
| Capital expenditures                   | 97,311,137                  |                               |
| Debt repayment                         | 4,438,689                   |                               |
| Add:                                   |                             |                               |
| Interfund transfers                    | 13,397,881                  |                               |
| Amortization                           | 18,015,247                  |                               |
| Borrowing proceeds                     | <u>32,501,185</u>           |                               |
|  | <b><u>\$ -</u></b>          |                               |

## 15. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2012 is **\$862,218,440** (\$839,645,013 for 2011) and is distributed as follows:

|  |          | <u>2012</u>                  | <u>Restated<br/>2011</u>     |
|--|----------|------------------------------|------------------------------|
| Operating surplus (Schedule 1)                 | General  | \$ 6,091,162                 | \$ 5,750,719                 |
|  | Sewer    | 3,139,776                    | 2,508,311                    |
|  | Water    | <u>4,004,157</u>             | <u>3,176,352</u>             |
|  |          | <b>13,235,095</b>            | 11,435,382                   |
| Equity in tangible capital assets (Schedule 2) | General  | 572,957,588                  | 561,498,185                  |
|  | Sewer    | 116,943,297                  | 117,329,209                  |
|  | Water    | <u>98,005,903</u>            | <u>96,474,772</u>            |
|  |          | <b>787,906,788</b>           | 775,302,166                  |
| Reserves (Schedule 3)                          | Funds    | 29,908,836                   | 25,144,547                   |
|  | Accounts | <u>31,167,721</u>            | <u>27,762,918</u>            |
|  |          | <b>61,076,557</b>            | <b>52,907,465</b>            |
| Accumulated Surplus                            |          | <b><u>\$ 862,218,440</u></b> | <b><u>\$ 839,645,013</u></b> |

# Consolidated Financial Statements

## 16. Expenditures and Expenses by Object

|  | Operations         | Capital<br>Acquisitions | 2012 Total         | 2012 Budget        | Restated<br>2011 Total |
|--|--------------------|-------------------------|--------------------|--------------------|------------------------|
| Goods and services                     | 49,979,189         | 14,146,708              | 64,125,897         | 155,909,168        | 71,681,325             |
| Wages and salaries                     | 36,623,805         | 859,168                 | 37,482,973         | 38,106,533         | 35,934,163             |
| Interest                               | 2,372,700          | -                       | 2,372,700          | 2,795,009          | 2,391,798              |
| Total Expenditures                     | <u>88,975,694</u>  | <u>15,005,876</u>       | <u>103,981,570</u> | <u>196,810,710</u> | <u>110,007,286</u>     |
| Amortization expenses                  | 17,620,754         | -                       | 17,620,754         | 18,015,247         | 17,135,746             |
| Contributed tangible<br>capital assets | <u>-</u>           | <u>16,709,523</u>       | <u>16,709,523</u>  | <u>12,250,000</u>  | <u>21,582,148</u>      |
| Total Expenditures and<br>Expenses     | <u>106,596,448</u> | <u>31,715,399</u>       | <u>138,311,847</u> | <u>227,075,957</u> | <u>148,725,180</u>     |

## 17. Undeveloped Land Bank

The District owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Councils' strategic plan.

## 18. Segmented Information

This District is a diversified municipal government entity in the province of British Columbia that provides a wide range of services to its citizens. Municipal services have been segmented by grouping activities that have similar service objectives (by function) and separately disclosed in the segment report. Where certain activities cannot be attributed to a specific segment they have been reported as unallocated. The segments and the services they provide are as follows:

### Protective Services

Protective Services is comprised of the Ridge Meadows RCMP detachment, the Maple Ridge Fire Department, bylaw enforcement, inspection services and emergency services. Services provided by the segment are focused on protecting the citizens of Maple Ridge.

### Transportation Services

Transportation Services is comprised of Engineering, Operations, Drainage and Roads. Services provided by the segment include the construction and maintenance of transportation related infrastructure.

### Recreation and Cultural

Recreation and cultural services provides library services, access to recreation facilities and maintains and operates District parks.

### Water Utility

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the District of Maple Ridge.

### Sewer Utility

The Sewer Utility collects waste water and transports it to treatment plants operated by Metro Vancouver in addition to maintaining the sanitary sewer infrastructure.

### General Government

General Government provides administrative, legislative and support services for the District. Functions include financial planning and reporting, information technology, economic development and communications.

### Planning, Public Health and Other

This segment is comprised of Planning, Recycling, Cemetery and Social Planning. Activities include land use guidelines, development of the District's official community plan, management of the recycling contract and improving the social well-being of the community.

### Unallocated

Unallocated includes revenues and expenses that cannot be directly attributed to the activities of an identified functional segment.

# Consolidated Financial Statements

Segment Report

## Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2012

|  | Protective<br>Services        | Transportation<br>Services | Recreation<br>and Cultural    | Water Utility              | Sewer Utility           |
|--|-------------------------------|----------------------------|-------------------------------|----------------------------|-------------------------|
| <b>Revenue</b>                                   |                               |                            |                               |                            |                         |
| Tax revenue                                      | \$ -                          | \$ -                       | \$ -                          | \$ 83,322                  | \$ 821,520              |
| Other revenues                                   | 3,848,065                     | 1,618,844                  | 4,960,360                     | 12,477,481                 | 7,425,382               |
| Senior government transfers                      | 96,131                        | 2,879,854                  | 300,959                       | 9,000                      | -                       |
| Development revenue                              | 32,744                        | 1,331,047                  | 1,665,420                     | 2,057,095                  | 332,455                 |
| Interest and investment income                   | -                             | -                          | -                             | -                          | -                       |
| Gaming Revenues                                  |                               |                            |                               |                            |                         |
| Refinancing and other gains                      | -                             | -                          | -                             | -                          | -                       |
| Gain (loss) on disposal of capital assets        | 471                           | (261,639)                  | 6,644                         | (315,867)                  | (949,184)               |
| Contributed infrastructure                       | <u>-</u>                      | <u>12,457,383</u>          | <u>1,608,660</u>              | <u>957,544</u>             | <u>1,685,108</u>        |
| <b>Total Revenue</b>                             | <b>3,977,411</b>              | <b>18,025,489</b>          | <b>8,542,043</b>              | <b>15,268,575</b>          | <b>9,315,281</b>        |
| <b>Expenses</b>                                  |                               |                            |                               |                            |                         |
| Operating:                                       |                               |                            |                               |                            |                         |
| Goods and services                               | 16,771,160                    | 3,096,107                  | 8,145,854                     | 10,208,323                 | 6,564,403               |
| Labour   | 12,540,440                    | 4,943,476                  | 8,018,388                     | 1,252,849                  | 604,780                 |
| Debt Servicing                                   | <u>15,897</u>                 | <u>62,338</u>              | <u>1,203,035</u>              | <u>-</u>                   | <u>-</u>                |
| sub total  | 29,327,497                    | 8,101,921                  | 17,367,277                    | 11,461,172                 | 7,169,183               |
| Amortization                                     | <u>1,291,938</u>              | <u>8,680,009</u>           | <u>2,162,449</u>              | <u>1,677,764</u>           | <u>2,110,069</u>        |
| <b>Total Expenses</b>                            | <b><u>30,619,435</u></b>      | <b><u>16,781,930</u></b>   | <b><u>19,529,726</u></b>      | <b><u>13,138,936</u></b>   | <b><u>9,279,252</u></b> |
| <b>Excess (deficiency) revenue over expenses</b> | <b><u>\$ (26,642,024)</u></b> | <b><u>\$ 1,243,559</u></b> | <b><u>\$ (10,987,683)</u></b> | <b><u>\$ 2,129,639</u></b> | <b><u>\$ 36,029</u></b> |

# Consolidated Financial Statements

| General<br>Government        | Commercial<br>Tower      | Planning<br>Public Health<br>& Other | Unallocated                 | Total<br>2012 Actual        | Total Budget                | Restated<br>Total<br>2011 Actual |
|------------------------------|--------------------------|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|
| \$ -                         | \$ -                     | \$ 1,783,118                         | \$ 62,251,463               | \$ <b>64,939,423</b>        | \$ 65,038,017               | \$ 61,065,872                    |
| 1,988,014                    | 1,512,775                | 867,317                              | -                           | <b>34,698,238</b>           | 35,086,269                  | 32,936,021                       |
| 1,157,858                    | -                        | (22,500)                             | -                           | <b>4,421,302</b>            | 13,997,301                  | 12,817,578                       |
| 206,985                      | -                        | 1,035                                | -                           | <b>5,626,781</b>            | 26,725,747                  | 3,920,831                        |
| -                            | -                        | -                                    | 3,486,028                   | <b>3,486,028</b>            | 1,753,000                   | 3,473,800                        |
| -                            | -                        | -                                    | 819,341                     | <b>819,341</b>              | 500,000                     | 756,427                          |
| -                            | -                        | -                                    | -                           | -                           | -                           | 102,031                          |
| (11,186)                     | -                        | -                                    | -                           | <b>(1,530,761)</b>          | -                           | (632,238)                        |
| <u>828</u>                   | <u>-</u>                 | <u>-</u>                             | <u>-</u>                    | <b><u>16,709,523</u></b>    | <u>12,250,000</u>           | <u>19,875,197</u>                |
| 3,342,499                    | 1,512,775                | 2,628,970                            | 66,556,832                  | <b>129,169,875</b>          | 155,350,334                 | 134,315,519                      |
| 2,998,486                    | 487,405                  | 1,707,451                            | -                           | <b>49,979,189</b>           | 58,598,032                  | 45,780,996                       |
| 7,280,614                    | -                        | 1,983,258                            | -                           | <b>36,623,805</b>           | 38,106,533                  | 35,098,108                       |
| <u>354,323</u>               | <u>689,385</u>           | <u>47,722</u>                        | <u>-</u>                    | <b><u>2,372,700</u></b>     | <u>2,795,009</u>            | <u>2,391,798</u>                 |
| 10,633,423                   | 1,176,790                | 3,738,431                            | -                           | <b>88,975,694</b>           | 99,499,574                  | 83,270,902                       |
| <u>1,497,057</u>             | <u>-</u>                 | <u>201,468</u>                       | <u>-</u>                    | <b><u>17,620,754</u></b>    | <u>18,015,247</u>           | <u>17,135,746</u>                |
| <u>12,130,480</u>            | <u>1,176,790</u>         | <u>3,939,899</u>                     | <u>-</u>                    | <b><u>106,596,448</u></b>   | <u>117,514,821</u>          | <u>100,406,648</u>               |
| \$ <u><u>(8,787,981)</u></u> | \$ <u><u>335,985</u></u> | \$ <u><u>(1,310,929)</u></u>         | \$ <u><u>66,556,832</u></u> | \$ <u><u>22,573,427</u></u> | \$ <u><u>37,835,513</u></u> | \$ <u><u>33,908,871</u></u>      |

# Consolidated Financial Statements

Schedule 1

## Schedule of Change in Operating Accumulated Surplus For the year ended December 31, 2012

|  | Actual<br>2012              | Budget<br>2012             | Actual<br>2011              |
|--|-----------------------------|----------------------------|-----------------------------|
| <b>Revenue</b>   |                             |                            |                             |
| Taxes for municipal purposes                               | \$ 64,939,423               | \$ 65,038,017              | \$ 61,065,872               |
| User fees and other revenues                               | 34,698,238                  | 35,086,269                 | 32,936,021                  |
| Senior government transfers                                | 2,114,054                   | 2,042,976                  | 2,731,515                   |
| Development Revenue  | 2,390,242                   | 5,499,646                  | 831,922                     |
| Interest and investment income                             | 2,920,095                   | 1,178,000                  | 2,922,382                   |
| Gaming revenues  | 819,341                     | 500,000                    | 756,427                     |
| Refinancing and other gains                                | <u>74,100</u>               | <u>-</u>                   | <u>922,856</u>              |
|  | <b>107,955,493</b>          | <b>109,344,908</b>         | <b>102,166,995</b>          |
| <b>Expenses</b>  |                             |                            |                             |
| Protective services  | 29,327,497                  | 31,270,683                 | 27,510,554                  |
| Transportation services                                    | 8,101,921                   | 8,392,776                  | 7,531,849                   |
| Recreation and cultural                                    | 17,266,452                  | 19,153,680                 | 17,626,618                  |
| Water utilities  | 11,461,172                  | 14,534,928                 | 8,938,239                   |
| Sewer utilities  | 7,169,183                   | 8,018,421                  | 6,850,841                   |
| General government   | 11,911,038                  | 13,995,553                 | 11,346,170                  |
| Public and environmental health                            | <u>3,738,431</u>            | <u>4,133,533</u>           | <u>3,466,631</u>            |
|  | <b>88,975,694</b>           | <b>99,499,574</b>          | <b>83,270,902</b>           |
| <b>Annual Surplus</b>                                      | <b>18,979,799</b>           | <b>9,845,334</b>           | <b>18,896,093</b>           |
| <b>Internal transfers</b>                                  |                             |                            |                             |
| Transfers to capital funds                                 | (6,008,850)                 | (9,613,785)                | (5,730,382)                 |
| Transfers to reserves                                      | <u>(11,171,236)</u>         | <u>(5,622,004)</u>         | <u>(13,040,672)</u>         |
| Increase (decrease) in operating accumulated surplus       | <b>1,799,713</b>            | <b>(5,390,455)</b>         | <b>125,039</b>              |
| <b>Operating accumulated surplus- beginning of year</b>    | <b><u>11,435,382</u></b>    | <b><u>11,435,382</u></b>   | <b><u>11,310,343</u></b>    |
| <b>Operating accumulated surplus-end of year (Note 15)</b> | <b><u>\$ 13,235,095</u></b> | <b><u>\$ 6,044,927</u></b> | <b><u>\$ 11,435,382</u></b> |

# Consolidated Financial Statements

Schedule 2

## Schedule of Change in Equity in Capital Assets For the year ended December 31, 2012

|   | Actual<br>2012        | Budget<br>2012        | Restated<br>Actual<br>2011 |
|---|-----------------------|-----------------------|----------------------------|
| <b>Revenue</b>  |                       |                       |                            |
| Subdivision infrastructure contributions                    | \$ 16,709,523         | \$ 12,250,000         | \$ 19,875,197              |
| Senior government transfers                                 | 2,307,248             | 11,954,325            | 10,086,063                 |
| Development fees  | 2,650,912             | 19,336,570            | 2,993,696                  |
| Other capital contributions                                 | 585,627               | 1,889,531             | 95,213                     |
| Disposal of tangible capital assets                         | <u>(1,604,861)</u>    | <u>-</u>              | <u>(1,453,063)</u>         |
| Total Revenue   | 20,648,449            | 45,430,426            | 31,597,106                 |
| <b>Expenses</b>   |                       |                       |                            |
| Amortization  | <u>17,620,754</u>     | <u>18,015,247</u>     | <u>17,135,746</u>          |
| Total Expenses  | 17,620,754            | 18,015,247            | 17,135,746                 |
| <b>Annual Surplus</b>                                       | 3,027,695             | 27,415,179            | 14,461,360                 |
| <b>Internal Transfers</b>                                   |                       |                       |                            |
| Transfers and principal payments from revenue funds         | 6,008,850             | 9,613,785             | 5,730,382                  |
| Transfers from reserves                                     | <u>3,568,077</u>      | <u>21,270,012</u>     | <u>6,192,597</u>           |
| <b>Increase (decrease) in equity in capital assets</b>      | 12,604,622            | 58,298,976            | 26,384,339                 |
| <b>Equity in capital assets - beginning of the year</b>     | <u>775,302,166</u>    | <u>775,302,166</u>    | <u>748,917,827</u>         |
| <b>Equity in capital assets - end of the year (Note 15)</b> | <u>\$ 787,906,788</u> | <u>\$ 833,601,142</u> | <u>\$ 775,302,166</u>      |

# Consolidated Financial Statements

Schedule 3

## Schedule of Change in Reserved Accumulated Surplus For the year ended December 31, 2012

|   | Actual<br>2012       | Budget<br>2012       | Actual<br>2011       |
|---|----------------------|----------------------|----------------------|
| <b>Revenue and Transfers</b>                                |                      |                      |                      |
| Revenue   |                      |                      |                      |
| Interest and investment income                              | \$ 565,933           | \$ 575,000           | \$ 551,418           |
| <b>Add (less)</b>   |                      |                      |                      |
| Internal transfers  |                      |                      |                      |
| Transfers from revenue funds                                | 11,171,236           | 5,622,004            | 13,040,672           |
| Transfers to capital funds                                  | <u>(3,568,077)</u>   | <u>(21,270,012)</u>  | <u>(6,192,597)</u>   |
| <b>Increase (decrease) in Reserved Accumulated Surplus</b>  | 8,169,092            | (15,073,008)         | 7,399,493            |
| <b>Reserved Accumulated Surplus - Beginning of the Year</b> | <u>52,907,465</u>    | <u>52,907,465</u>    | <u>45,507,972</u>    |
| <b>Reserved Accumulated Surplus - End of Year (Note 15)</b> | <u>\$ 61,076,557</u> | <u>\$ 37,834,457</u> | <u>\$ 52,907,465</u> |

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# Consolidated Financial Statements

Schedule 4

## Continuity Schedule of Debenture Debt For the Year Ended December 31, 2012

|                        | Date of<br>Issue/Maturity | Bylaw/MFA | Function/Purpose                           | Interest<br>Rate |
|------------------------|---------------------------|-----------|--|------------------|
| <b>Long Term Debts</b> |                           |           |  |                  |
|                        | Apr 2005/2027             | 6246/93   | Recreation/Downtown Civic Properties       | 5.7 %            |
|                        | Apr 2005/2027             | 6246/93   | General Government/Downtown Office Complex | 5.7 %            |
|                        | Dec 2006/2027             | 6246/99   | General Government/Downtown Office Complex | 5.0 %            |
|                        | Oct 2012/2017             | 6562/08   | General Government/River Road Drainage     | 2.1 %            |
|                        | Oct 2012/2027             | 6560/08   | Protective Services/Animal Shelter         | 2.9 %            |
|                        | Oct 2012/2037             | 6559/08   | Public Health/Cemetery Expansion           | 2.9 %            |
|                        | Oct 2012/2037             | 6679/09   | Public Health/Cemetery Expansion           | 2.9 %            |
|                        |                           |           | Subtotal                                   |                  |
| <b>LESS:</b>           |                           |           |  |                  |
| <b>Sinking Funds</b>   |                           |           |  |                  |
|                        | Dec 2006/2027             | 6246/99   | General Government/Downtown Office Complex | 5.0 %            |
|                        |                           |           | Subtotal                                   |                  |
| <b>Net Amount</b>      |                           |           |  |                  |

# Consolidated Financial Statements

| Dec 31, 2011<br>Balance<br>Outstanding | New Debt Issued<br>During the year | Principal/<br>Sinking Fund<br>Payments | Sinking Fund<br>Earnings | 2012<br>Balance<br>Outstanding | Interest Paid/<br>Earned<br>For The Year |
|--|------------------------------------|--|--------------------------|--------------------------------|--|
| 22,125,645                             | -                                  | 1,113,050                              | -                        | 21,012,595                     | 1,203,035                                |
| 3,068,294                              | -                                  | 154,344                                | -                        | 2,913,950                      | 166,823                                  |
| 16,300,000                             | -                                  | -                                      | -                        | 16,300,000                     | 813,370                                  |
| -                                      | 2,675,000                          | -                                      | -                        | 2,675,000                      | 62,338                                   |
| -                                      | 625,000                            | -                                      | -                        | 625,000                        | 15,897                                   |
| -                                      | 1,520,000                          | -                                      | -                        | 1,520,000                      | 38,573                                   |
| -                                      | 700,000                            | -                                      | -                        | 700,000                        | 9,150                                    |
| <u>41,493,939</u>                      | <u>5,520,000</u>                   | <u>1,267,394</u>                       | <u>-</u>                 | <u>45,746,545</u>              | <u>2,309,186</u>                         |
| <u>2,988,455</u>                       | <u>-</u>                           | <u>547,383</u>                         | <u>123,985</u>           | <u>3,659,823</u>               | <u>123,985</u>                           |
| 2,988,455                              | -                                  | 547,383                                | 123,985                  | 3,659,823                      | 123,985                                  |
| <u>\$ 38,505,484</u>                   | <u>\$ 5,520,000</u>                | <u>\$ 1,814,777</u>                    | <u>\$ 123,985</u>        | <u>\$ 42,086,722</u>           | <u>\$ 2,185,201</u>                      |

# Consolidated Financial Statements

Schedule 5

## Schedule of Tangible Capital Assets For the year ended December 31, 2012

|   | Land                  | Building             | Transportation<br>Network | Storm System          |
|---|-----------------------|----------------------|---------------------------|-----------------------|
| <b>Historical Cost <sup>1</sup></b>           |                       |                      |                           |                       |
| Opening cost (as restated)                    | \$ 163,775,804        | \$ 88,421,149        | \$ 270,194,815            | \$ 206,545,751        |
| Additions                                     | 7,633,675             | 310,876              | 8,076,994                 | 6,825,913             |
| Disposals                                     | <u>-</u>              | <u>(297,950)</u>     | <u>(448,622)</u>          | <u>(298,889)</u>      |
|   | 171,409,479           | 88,434,075           | 277,823,187               | 213,072,775           |
| <b>Accumulated Amortization</b>               |                       |                      |                           |                       |
| Opening balance (as restated)                 | -                     | 33,928,802           | 87,138,508                | 46,704,793            |
| Amortization expense                          | -                     | 2,661,533            | 5,338,241                 | 2,809,416             |
| Effect of disposals                           | <u>-</u>              | <u>(285,632)</u>     | <u>(427,240)</u>          | <u>(81,760)</u>       |
|   | <u>-</u>              | <u>(36,304,703)</u>  | <u>92,049,509</u>         | <u>(49,432,449)</u>   |
| <b>Net Book Value as at December 31, 2012</b> | <u>\$ 171,409,479</u> | <u>\$ 52,129,372</u> | <u>\$ 185,773,678</u>     | <u>\$ 163,640,326</u> |
| <b>Net Book Value as at December 31, 2011</b> | \$ 163,775,804        | \$ 54,492,347        | \$ 183,056,307            | \$ 159,840,958        |

<sup>1</sup> Historical cost includes work in progress at December 31, 2012 of **\$1,326,427** (\$1,654,418 for 2011) comprised of: Land \$232,533 (\$225,472 for 2011); Buildings \$44,144 (\$204,224 for 2011); Transportation network \$825,080 (\$988,211 for 2011); Storm system \$- (\$5,055 for 2011); Fleet and equipment \$85,683 (\$40,049 for 2011); Technology \$77,102 (\$92,548 for 2011); Water system \$10,449 (\$51,576 for 2011); Sanitary system \$8,056 (\$22,815 for 2011); and Other \$43,380 (\$24,467 for 2011). Work in progress is not amortized.

<sup>2</sup> "Other" at net book value includes Furniture and Fixtures at \$770,689 (\$947,526 for 2011) and structures at \$11,623,051 (\$11,685,204 for 2011)

# Consolidated Financial Statements

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| Fleet and<br>Equipment | Technology          | Water System         | Sanitary System       | Other <sup>2</sup>   | Total                 |
|------------------------|---------------------|----------------------|-----------------------|----------------------|-----------------------|
| \$ 23,502,485          | \$ 8,452,783        | \$ 120,616,126       | \$ 149,885,106        | \$ 23,529,837        | \$ 1,054,923,856      |
| 1,361,312              | 706,660             | 3,311,380            | 2,625,617             | 862,972              | 31,715,399            |
| <u>(352,328)</u>       | <u>(617,822)</u>    | <u>(483,711)</u>     | <u>(1,218,900)</u>    | <u>(259,519)</u>     | <u>(3,977,741)</u>    |
| 24,511,469             | 8,541,621           | 123,443,795          | 151,291,823           | 24,133,290           | 1,082,661,514         |
| 10,970,797             | 4,630,656           | 25,049,178           | 33,977,840            | 10,897,105           | 253,297,679           |
| 1,301,841              | 759,529             | 1,608,290            | 2,046,467             | 1,095,437            | 17,620,754            |
| <u>(275,905)</u>       | <u>(611,789)</u>    | <u>(167,844)</u>     | <u>(269,716)</u>      | <u>(252,993)</u>     | <u>(2,372,879)</u>    |
| <u>11,996,733</u>      | <u>4,778,396</u>    | <u>26,489,624</u>    | <u>35,754,591</u>     | <u>(11,739,549)</u>  | <u>(268,545,554)</u>  |
| <u>\$ 12,514,736</u>   | <u>\$ 3,763,225</u> | <u>\$ 96,954,171</u> | <u>\$ 115,537,232</u> | <u>\$ 12,393,741</u> | <u>\$ 814,115,960</u> |
| \$ 12,531,688          | \$ 3,822,127        | \$ 95,566,948        | \$ 115,907,266        | \$ 12,632,730        | \$ 801,626,175        |

# Consolidated Financial Statements

Schedule 6

## Continuity Schedule of Reserves

For the year ended December 31, 2012

|   | <u>Balance<br/>Dec. 31, 2011</u> | <u>Interest<br/>Allocated</u> |
|---|----------------------------------|-------------------------------|
| <b>Reserve Funds</b>                                  |                                  |                               |
| Local Improvements                                    | \$ 2,410,449                     | \$ 11,849                     |
| Equipment Replacement                                 | 8,739,798                        | 144,117                       |
| Capital Works   | 9,597,847                        | 182,170                       |
| Fire Department Capital Acquisition                   | 2,636,745                        | 49,944                        |
| Sanitary Sewer  | 1,525,588                        | 23,944                        |
| Land  | <u>234,121</u>                   | <u>3,672</u>                  |
| <b>Total Reserve Funds</b>                            | 25,144,548                       | 415,696                       |
| <b>Reserve Accounts</b>                               |                                  |                               |
| Specific Projects - Capital                           | 4,279,626                        | -                             |
| Specific Projects - Operating                         | 4,840,167                        | -                             |
| Self Insurance  | 921,367                          | 14,396                        |
| Police Services                                       | 3,209,740                        | 45,703                        |
| Core Development                                      | 904,121                          | 17,159                        |
| Recycling   | 1,504,858                        | 25,068                        |
| Community Development                                 | 1,274                            | 22                            |
| Building Inspections                                  | 1,579,971                        | 24,797                        |
| Gravel Extraction                                     | 478,835                          | 7,493                         |
| Neighbourhood Improvements                            | 51,447                           | 622                           |
| Facility Maintenance                                  | 479,668                          | 11,838                        |
| Snow Removal  | 686,015                          | -                             |
| Cemetery Maintenance                                  | 109,068                          | -                             |
| Infrastructure Sustainability (Town Centre Buildings) | 38,926                           | -                             |
| Infrastructure Sustainability (Road Network)          | 882,417                          | -                             |
| Infrastructure Sustainability (Drainage)              | 201,882                          | -                             |
| Critical Infrastructure                               | 200,052                          | 3,139                         |
| Infrastructure Grants Contribution                    | 9,383                            | -                             |
| Gaming Revenues                                       | 704,430                          | -                             |
| Self Insurance (sewer utility)                        | 108,873                          | -                             |
| Self Insurance (water utility)                        | 89,028                           | -                             |
| Specific Projects (sewer utility)                     | 2,917,913                        | -                             |
| Specific Projects (water utility)                     | <u>3,563,856</u>                 | <u>-</u>                      |
| <b>Total Reserve Accounts</b>                         | 27,762,917                       | 150,237                       |
| <b>Total Reserves</b>                                 | <u><u>52,907,465</u></u>         | <u><u>565,933</u></u>         |

# Consolidated Financial Statements

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| <u>Transfers<br/>Revenue Funds</u> | <u>Transfers<br/>Capital Funds</u> | <u>Balance<br/>Dec 31, 2012</u> |
|------------------------------------|------------------------------------|---------------------------------|
| \$ 124,538                         | \$ -                               | \$ 2,546,836                    |
| 2,274,005                          | (956,015)                          | 10,201,905                      |
| 647,107                            | 1,107,851                          | 11,534,975                      |
| 1,222,867                          | (71,761)                           | 3,837,795                       |
| -                                  | -                                  | 1,549,532                       |
| -                                  | -                                  | <u>237,793</u>                  |
| <u>4,268,517</u>                   | <u>80,075</u>                      | <u>29,908,836</u>               |
| 614,280                            | (953,501)                          | 3,940,405                       |
| 3,064,553                          | -                                  | 7,904,720                       |
| (81,933)                           | -                                  | 853,830                         |
| 440,797                            | (106,860)                          | 3,589,380                       |
| 416,868                            | (718)                              | 1,337,430                       |
| 25,747                             | (36,082)                           | 1,519,591                       |
| -                                  | -                                  | 1,296                           |
| -                                  | -                                  | 1,604,768                       |
| 1,387                              | -                                  | 487,715                         |
| -                                  | (52,069)                           | -                               |
| 272,785                            | (13,915)                           | 750,376                         |
| -                                  | -                                  | 686,015                         |
| 16,130                             | -                                  | 125,198                         |
| 65,934                             | -                                  | 104,860                         |
| 870,452                            | (739,431)                          | 1,013,438                       |
| 211,930                            | (163,951)                          | 249,861                         |
| -                                  | -                                  | 203,191                         |
| -                                  | -                                  | 9,383                           |
| 612,671                            | (273,290)                          | 1,043,811                       |
| 6,500                              | -                                  | 115,373                         |
| 6,500                              | -                                  | 95,528                          |
| 60,993                             | (421,295)                          | 2,557,611                       |
| <u>297,125</u>                     | <u>(887,040)</u>                   | <u>2,973,941</u>                |
| 6,902,719                          | (3,648,152)                        | 31,167,721                      |
| <u><u>\$ 11,171,236</u></u>        | <u><u>\$ (3,568,077)</u></u>       | <u><u>\$ 61,076,557</u></u>     |

# General Comparative Statistics

## Municipal Government Incorporated September 12, 1874

### Mayor and 6 Council Members

|  | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2002</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Population <sup>1</sup>                    | 80,270      | 79,140      | 76,418      | 75,051      | 73,957      | 68,527      |
| Registered Voters <sup>2</sup>             | 51,089      | 51,089      | 48,034      | 48,034      | 48,034      | 34,177      |
| Local Unemployment Rate <sup>3</sup>       | 6.7%        | 7.3%        | 7.5%        | 7.1%        | 4.3%        | 7.7%        |
| Municipal Full-Time Employees <sup>4</sup> | 365         | 355         | 340         | 330         | 317         | 234         |
| Total Part-time Hours                      | 270,468     | 261,465     | 265,572     | 163,350     | 139,575     | 145,105     |

### Top 10 Employers Ranked by # of Employees <sup>5</sup>

|                                |             |                              |               |
|--------------------------------|-------------|------------------------------|---------------|
| 1. School District #42         | Education   | 6. Arcus Community Resources | Health Care   |
| 2. Ridge Meadows Hospital      | Health Care | 7. Safeway Maple Ridge       | Grocery       |
| 3. District of Maple Ridge     | Government  | 8. West Coast Auto Group     | Vehicle Sales |
| 4. Overwaitea Food Group       | Grocery     | 9. Waldun Forest Products    | Wood Products |
| 5. Fraser Regional Corrections | Corrections | 10. Interfor                 | Lumber        |

### Number of Schools <sup>6</sup>

|                                     |    |     |     |     |     |    |
|-------------------------------------|----|-----|-----|-----|-----|----|
| Elementary Schools                  | 17 | 16  | 18  | 18  | 18  | 20 |
| Secondary Schools                   | 5  | 5   | 5   | 5   | 5   | 4  |
| Alternate/Special Education Schools | 4  | 4   | 2   | 2   | 2   | 1  |
| Continuing Education Facilities     | 1  | 1   | 1   | 2   | 4   | 4  |
| Private Schools                     | 5  | 5   | 3   | 3   | 3   | 4  |
| Preschools                          | 21 | 20  | 23  | 23  | 23  | 23 |
| Day Care Centres                    | 96 | 115 | 111 | 113 | 114 | 84 |

### No. of Properties (Folios)

|   |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| No. of Properties (Folios)                                | 28,367        | 27,943        | 27,423        | 27,030        | 26,362        | 23,185        |
| <b>Land Area-Designated Land Use</b> (in Ha) <sup>7</sup> |               |               |               |               |               |               |
| Residential   | 5,647         | 5,651         | 5,655         | 5,658         | 5,661         | 5,159         |
| Agricultural <sup>8</sup>                                 | 3,586         | 3,590         | 3,594         | 3,594         | 3,594         | 3,711         |
| Park/Conservation <sup>8</sup>                            | 1,965         | 1,954         | 1,947         | 1,944         | 1,941         | 2,056         |
| Employment <sup>9</sup>                                   | 707           | 710           | 710           | 710           | 710           | 787           |
| Mixed Use   | 76            | 76            | 76            | 76            | 76            | —             |
| Institutional/Civic <sup>10</sup>                         | 336           | 336           | 336           | 336           | 336           | 249           |
| Forest <sup>11</sup>                                      | 2,443         | 2,443         | 2,443         | 2,443         | 2,443         | —             |
| Transportation/Utilities <sup>12</sup>                    | —             | —             | —             | —             | —             | 274           |
| <b>Total Designated Land</b>                              | <u>14,760</u> | <u>14,760</u> | <u>14,760</u> | <u>14,760</u> | <u>14,760</u> | <u>12,236</u> |
| <b>Non-Designated Land</b>                                | <u>11,950</u> | <u>11,950</u> | <u>11,950</u> | <u>11,950</u> | <u>11,950</u> | <u>14,474</u> |
| <b>Total Land Area</b> (in Ha)                            | 26,710        | 26,710        | 26,710        | 26,710        | 26,710        | 26,710        |

### Roads (in Km) <sup>13</sup>

|         |     |     |     |     |     |     |
|---------|-----|-----|-----|-----|-----|-----|
| Paved   | 473 | 470 | 469 | 466 | 464 | 435 |
| Unpaved | 6   | 6   | 6   | 7   | 7   | 7   |

### Sewer Lines (in Km) <sup>13</sup>

|                     |     |     |     |     |     |     |
|---------------------|-----|-----|-----|-----|-----|-----|
| Sanitary            | 279 | 270 | 267 | 265 | 261 | 250 |
| Storm <sup>14</sup> | 296 | 291 | 286 | 280 | 273 | 213 |

### Water Lines (in Km) <sup>13</sup>

|  |     |     |     |     |     |     |
|--|-----|-----|-----|-----|-----|-----|
|  | 382 | 379 | 375 | 373 | 373 | 336 |
|--|-----|-----|-----|-----|-----|-----|

### Parks Area (in Ha) (No. of Parks in Brackets) <sup>15</sup>

|                          |             |             |             |             |             |             |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Municipal <sup>16</sup>  | (61) 256    | (58) 254    | (55) 253    | (55) 253    | (54) 246    | (45) 205    |
| Regional                 | ( 2) 416    | ( 2) 416    | ( 2) 416    | ( 2) 416    | ( 2) 414    | ( 2) 414    |
| Provincial <sup>17</sup> | ( 1) 55,596 | ( 1) 55,596 | ( 1) 55,596 | ( 1) 55,596 | ( 1) 55,596 | ( 1) 55,596 |

<sup>1</sup> Maple Ridge Planning Department and Metro Vancouver

<sup>2</sup> Voters are registered every three years at the time of the election – Maple Ridge Clerk's Department

<sup>3</sup> Statistics Canada Labour Force Survey

<sup>4</sup> Total includes full-time equivalent employees – Maple Ridge Human Resources Department

<sup>5</sup> BC Stats, October 2011

<sup>6</sup> School District No 42, Maple Ridge Licences, Permits & Bylaws Department and [www.fisabc.ca](http://www.fisabc.ca)

<sup>7</sup> Revised as a result of the Official Community Plan – Planning Department

<sup>8</sup> Parks that were designated Agricultural have a new designation (Parks within the ALR) and are tracked under Schools/Park/Conservation

<sup>9</sup> Land use category has changed

<sup>10</sup> Land use category has changed – Schools are now included in the Institutional figure

<sup>11</sup> Reporting method has changed

<sup>12</sup> Designation no longer exists. Most land captured under Forest

<sup>13</sup> Maple Ridge Engineering Department

<sup>14</sup> A few storm pipes have been redrawn and recalculated in the system – Maple Ridge Engineering Department

<sup>15</sup> Maple Ridge Parks & Facilities Department

<sup>16</sup> Addition to the existing North Alouette River Greenway increased hectares

<sup>17</sup> 11,700 ha are within Municipal boundary

# General Comparative Statistics

|   | <u>2012</u>       | <u>2011</u>       | <u>2010</u>       | <u>2009</u>       | <u>2008</u>       | <u>2002</u>       |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Dog Licences Issued</b> <sup>18</sup>                      | 8,546             | 8,567             | 8,964             | 8,437             | 8,455             | 6,970             |
| <b>Business Licences Issued</b> <sup>19</sup>                 | 4,215             | 4,199             | 4,340             | 4,032             | 4,185             | 3,218             |
| <b>Building Permits</b> <sup>19</sup>                         |                   |                   |                   |                   |                   |                   |
| Total Issued  | 638               | 796               | 760               | 771               | 861               | 1,072             |
| Value   | \$111,574,000     | \$134,356,000     | \$147,204,000     | \$ 89,283,000     | \$136,278,600     | \$126,612,466     |
| <b>Police</b> <sup>20</sup>                                   |                   |                   |                   |                   |                   |                   |
| RCMP Members  | 84.0              | 84.0              | 84.0              | 82.3              | 86.3              | 68                |
| Integrated Homicide Investigation (IHIT)                      | 3.1               | 3.1               | 2.9               | 2.6               | 2.6               | —                 |
| Emergency Response Team (ERT)                                 | 1.7               | 1.7               | 1.6               | 1.7               | 1.7               | —                 |
| Police Dog Service (PDS)                                      | 1.7               | 1.7               | 1.8               | 2.1               | —                 | —                 |
| Forensic Identification Service (FIS)                         | 2.7               | 2.7               | 2.7               | 2.7               | —                 | —                 |
| LMD Reconstructionists (ICARS)                                | 0.8               | 0.8               | 0.8               | 1.3               | —                 | —                 |
| Community Safety Officers                                     | 3.0               | 3.0               | 3.0               | 3.0               | 3.0               | —                 |
| Auxiliary Police Officers                                     | 31.0              | 23.0              | 19.0              | 21.0              | 25.0              | 26                |
| <b>Fire Personnel:</b> <sup>21</sup>                          |                   |                   |                   |                   |                   |                   |
| Fire Chiefs/Directors   | 2                 | 2                 | 2                 | 2                 | 2                 | 2                 |
| Assistant Fire Chiefs   | 4                 | 4                 | 4                 | 4                 | 4                 | 4                 |
| Fire Training Officer   | 1                 | 1                 | 1                 | —                 | —                 | —                 |
| Fire Captains   | 8                 | 8                 | 8                 | 6                 | 4                 | —                 |
| Fire Lieutenants  | 4                 | 4                 | 4                 | 4                 | 4                 | —                 |
| Full-Time Firefighters  | 38                | 32                | 28                | 29                | 25                | —                 |
| Paid-on-call:   |                   |                   |                   |                   |                   |                   |
| - Hall #1   | 29                | 29                | 51                | 54                | 51                | 41                |
| - Hall #2   | 19                | 20                | 22                | 21                | 22                | 21                |
| - Hall #3   | 18                | 15                | 21                | 24                | 25                | 23                |
| <b>Accumulated Surplus</b>                                    |                   |                   |                   |                   |                   |                   |
| Funded Reserves   | \$ 61,076,557     | \$ 52,907,465     | \$ 45,507,972     | \$ 46,017,803     | \$ 47,902,778     | \$ 26,020,603     |
| Capital Fund  | —                 | —                 | —                 | —                 | —                 | ( 1,331,522)      |
| Equity in Capital Assets                                      | 787,906,788       | 775,302,166       | 750,430,947       | 720,336,200       | 692,653,895       | 24,689,081        |
| Operating Surplus   | <u>13,235,095</u> | <u>11,435,382</u> | <u>11,310,343</u> | <u>11,427,836</u> | <u>11,125,557</u> | <u>17,805,836</u> |
| <b>Total Surplus and Reserves</b> <sup>22</sup>               | \$862,218,440     | \$839,645,013     | \$807,249,262     | \$777,781,839     | \$751,682,230     | \$ 42,494,917     |
| <b>Long Term Debt</b>   |                   |                   |                   |                   |                   |                   |
| Parks & Recreation  | \$ 21,012,595     | \$ 22,125,645     | \$ 23,208,131     | \$ 24,260,892     | \$ 25,284,744     | \$ 28,100,629     |
| Public Works  | 2,675,000         | —                 | —                 | 26,405            | 52,729            | 964,768           |
| Protective Services   | 625,000           | —                 | —                 | —                 | —                 | —                 |
| Public Health   | 2,220,000         | —                 | —                 | —                 | —                 | —                 |
| General Government  | <u>15,554,127</u> | <u>16,379,839</u> | <u>17,175,363</u> | <u>17,942,005</u> | <u>18,680,767</u> | <u>3,585,316</u>  |
| <b>Total General Fund</b>                                     | \$ 42,086,722     | \$ 38,505,484     | \$ 40,383,494     | \$ 42,229,302     | \$ 44,018,240     | \$ 32,650,713     |
| <b>Waterworks Utility</b>                                     | \$ —              | \$ —              | \$ —              | \$ —              | \$ —              | \$ 1,192,564      |
| <b>Sanitary Sewer Utility</b>                                 | —                 | —                 | —                 | —                 | —                 | 2,309,361         |
| <b>Total Gross Debt</b>                                       | \$ 42,086,722     | \$ 38,505,484     | \$ 40,383,494     | \$ 42,229,302     | \$ 44,018,240     | \$ 36,158,638     |
| <b>Debt Per Capita</b>  | \$ 524            | \$ 487            | \$ 528            | \$ 563            | \$ 595            | \$ 528            |
| <b>Debt Payment as a Percentage of Expenses</b> <sup>23</sup> | 3.8%              | 4.0%              | 4.2%              | 4.4%              | 4.9%              | 9.9%              |
| <b>Remaining Debt Servicing Capacity</b> <sup>24</sup>        | \$ 19,304,638     | \$ 16,836,886     | \$ 14,931,659     | \$ 12,948,696     | \$ 11,399,477     | n/a               |

<sup>18</sup> Maple Ridge Finance Department

<sup>19</sup> Maple Ridge Licences, Permits & Bylaws Department

<sup>20</sup> Centralization of 5 members - 2 PDS and 3 FIS + 1 reg member increase of new Traffic Sgt. Position, IHIT-started 2nd quarter 2003, ERT-started 2nd quarter 2006 - Ridge Meadows RCMP

<sup>21</sup> As of 2011 the number of paid-on-call members does not include career members. In prior years the total number of paid-on-call did include career members - Maple Ridge Fire Department

<sup>22</sup> New accounting standards were adopted effective January 1, 2008. These new standards required the District to record tangible capital assets at cost and include them in the accumulated surplus total. This information is not available for years prior to 2008 - Maple Ridge Finance Department

<sup>23</sup> As a result of the new accounting standards debt payment is now calculated as a percentage of expenses. Prior to 2008 it was calculated as a percentage of non-capital expenditures - Maple Ridge Finance Department

<sup>24</sup> The calculation method changed with the adoption of the Community Charter and has not been calculated for the years shown prior to 2004 - Maple Ridge Finance Department.

## Major Property Tax Payers

|     | <u>Registered Owner</u>              | <u>Primary Property</u>           | <u>Taxes Levied</u> |
|-----|--------------------------------------|-----------------------------------|---------------------|
| 1.  | BC Hydro & Power Authority           | Distribution Lines                | \$1,034,439         |
| 2.  | Sun Life Assurance Company of Canada | Westgate Shopping Centre          | 991,828             |
| 3.  | International Forest Products Ltd.   | Lumber Mills                      | 773,229             |
| 4.  | Bucci Investment Corporation Inc     | Valley Fair Mall                  | 699,655             |
| 5.  | M R Landmark 2000 Centre Ltd         | Shopping Centre & Auto Dealership | 631,846             |
| 6.  | Narland Properties (Haney) Ltd.      | Haney Place Mall                  | 527,258             |
| 7.  | Telus (BC Telephone Company)         | Poles, Lines, Towers              | 470,228             |
| 8.  | BC Gas Utility Ltd.                  | Gas Lines                         | 438,543             |
| 9.  | Canadian Pacific Railway Co.         | Railway Tracks                    | 317,955             |
| 10. | 22475 Dewdney Trunk Road Inc.        | Maple Ridge Square                | 290,474             |
| 11. | Canadian Property Holdings           | Retail                            | 281,206             |
| 12. | Royal Canadian Legion Branch No 88   | Strata Rental Units/Legion        | 264,302             |
| 13. | Damka Lumber & Development Ltd.      | Meadow Ridge Shopping Centre      | 251,004             |
| 14. | Marv Jones Properties                | Shopping Centre & Auto Dealership | 229,207             |
| 15. | Ridge Meadows U-Lok                  | Storage/Warehousing               | 208,545             |
| 16. | E-One Moli Energy (Canada) Limited   | 20000 Stewart Crescent            | 197,201             |
| 17. | Viam Holdings Ltd.                   | Strata Rental Units               | 185,013             |
| 18. | Garmar Holdings Ltd                  | Storage/Warehousing/Vacant Land   | 184,937             |
| 19. | Alpi Construction/Ventures Ltd       | Storage/Warehousing               | 181,847             |
| 20. | Maple Ridge Senior Village Holdings  | Senior Living                     | 171,898             |
| 21. | Target Products Ltd                  | Storage/Warehousing/Vacant Land   | 165,959             |
| 22. | Great Pacific Industries Inc.        | Shopping Centre                   | 164,447             |
| 23. | Ron Jones Ltd.                       | Retail                            | 160,335             |
| 24. | Sy Fong Holdings Ltd                 | Shopping Centre                   | 151,677             |
| 25. | RPM Holdings Ltd                     | Automobile Dealership             | 140,124             |

# 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 2012 taxation year are exempted under **Bylaw #6863-2011**, adopted on **October 25, 2011**.

## 2012 Permissive Tax Exemptions - Taxes Forgone

| Property  | Address                     | Taxes Forgone |
|---|-----------------------------|---------------|
| Cam Neely Arena (90% exemption)                   | 23448 105 Avenue            | \$47,433.46   |
| Fraternal Order of Eagles, Maple Ridge Aerie 2831 | 23461 132 Avenue            | 5,811.25      |
| Girl Guides of Canada                             | 26521 Ferguson Avenue       | 6,990.18      |
| Golden Ears Winter Club (95% exemption)           | 23588 105 Avenue            | 39,492.83     |
| Katie's Place                                     | Unit 2 - 10235 Jackson Road | 1,734.32      |
| Maple Ridge Golf Course Ltd.                      | 20818 Golf Lane             | 27,034.36     |
| Maple Ridge Search and Rescue Society             | 23598 105 Avenue            | 7,710.90      |
| Ridge Meadows Recycling Society                   | 10092 236 Street            | 11,197.34     |
| Ridge Meadows Senior Society                      | 12148 224 Street            | 44,305.84     |
| Ruskin Community Hall                             | 28395 96 Avenue             | 4,110.75      |
| Scout Properties (BC/Yukon) Ltd.                  | 27660 Dewdney Trunk Road    | 13,873.18     |
| Society for the Prevention of Cruelty to Animals  | Unit 1 - 10235 Jackson Road | 8,647.40      |

# Permissive Tax Exemptions

| Property   | Address                  | Taxes<br>Foregone   |
|--|--------------------------|---------------------|
| <b><u>Heritage</u></b>   |                          |                     |
| Haney Brick Yard Office & Haney Brick Yard House                     | 22520 116 Avenue         | \$ 7,672.72         |
| Haney House  | 11612 224 Street         | 1,970.83            |
| Masonic Lodge  | 22272 116 Avenue         | 4,202.82            |
| Old Japanese School House  | 11739 223 Street         | 3,392.29            |
| St. Andrews United Church  | 22279 116 Avenue         | 2,226.74            |
| <b><u>Churches</u></b>   |                          |                     |
| Apostles of Infinite Love, Canada                                    | 27289 96 Avenue          | \$ 2,750.82         |
| BC Conference of the Mennonite Brethren Churches Inc.                | 20450 Dewdney Trunk Road | 22,637.70           |
| Burnett Fellowship Baptist Church                                    | 20639 123 Avenue         | 3,466.51            |
| Christian & Missionary Alliance – Canadian Pacific District          | 20399 Dewdney Trunk Road | 5,231.32            |
| Christian Reformed Church of Maple Ridge BC                          | 20245 Dewdney Trunk Road | 4,670.44            |
| Church of the Nazarene   | 21467 Dewdney Trunk Road | 5,025.94            |
| Cornerstone Neighbourhood Fellowship Baptist church                  | 9975 272 Street          | 8,990.77            |
| First Church Christ Scientist  | 11916 222 Street         | 2,162.55            |
| Generations Christian Fellowship                                     | 11601 Laity Street       | 9,907.71            |
| High Way Church  | 21746 Lougheed Highway   | 5,455.20            |
| Lord Bishop of New Westminster (St. John Evangelical)                | 27123 River Road         | 5,852.93            |
| Maple Ridge Baptist Church   | 22155 Lougheed Highway   | 43,604.65           |
| Maple Ridge Vineyard Christian Fellowship                            | 22336 Dewdney Trunk Road | 707.21              |
| Parish of St. George, Maple Ridge                                    | 23500 Dewdney Trunk Road | 4,003.57            |
| Pentecostal Assemblies of Canada                                     | 11756 232 Street         | 9,395.66            |
| Port Hammond United Church   | 11391 Dartford Street    | 1,432.57            |
| President of the Lethbridge Stake (Mormon Church)                    | 11750 207 Street         | 4,531.11            |
| Roman Catholic Archbishop of Vancouver                               | 22561 121 Street         | 3,259.30            |
| Roman Catholic Archbishop of Vancouver Church                        | 20285 Dewdney Trunk Road | 7,930.93            |
| Ruskin Gospel Church   | 28304 96 Avenue          | 3,270.02            |
| St. John the Divine Anglican Church                                  | 21299 River Road         | 4,815.72            |
| St. Paul's Evangelical Lutheran Church of Haney BC                   | 12145 Laity Street       | 4,167.91            |
| Timberline Ranch   | 22351 144 Avenue         | 341.77              |
| Trustees of St. Andrews Congregation of the United Church of Canada  | 22165 Dewdney Trunk Road | 15,724.92           |
| Trustees of the Congregation of the Haney Presbyterian Church        | 11858 216 Street         | 6,082.76            |
| Trustees of the Maple Ridge East Congregation of Jehovah's           | 11770 West Street        | 5,550.46            |
| Trustees of Webster's Corner United Church                           | 25102 Dewdney Trunk Road | 2,769.87            |
| Wildwood Fellowship Church   | 10810 272 Street         | 2,650.79            |
| <b><u>Schools</u></b>  |                          |                     |
| Haney - Pitt Meadows Christian School Association                    | 12140 203 Street         | 6,239.97            |
| Meadowridge School Society   | 12224 240 Street         | 11,820.83           |
| Roman Catholic Archbishop of Vancouver                               | 22561 121 Avenue         | 3,282.86            |
| <b>2012 Property Taxes Forgone Through Permissive Tax Exemptions</b> |                          | <b>\$408,108.52</b> |

# Assessment/Taxation Comparative Statistics

|  | <u>2012</u>             | <u>2011</u>             | <u>2010</u>             | <u>2009</u>             | <u>2008</u>             | <u>2002</u>             |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Assessment for General Taxation <sup>1</sup></b>            |                         |                         |                         |                         |                         |                         |
| Land   | \$ 8,212,774,149        | \$ 7,893,170,824        | \$ 7,185,654,432        | \$ 7,368,934,169        | \$ 7,302,261,702        | \$ 2,893,505,637        |
| Less: Exempt Land  | <u>811,751,851</u>      | <u>785,774,918</u>      | <u>739,218,568</u>      | <u>764,792,481</u>      | <u>757,669,032</u>      | <u>316,593,785</u>      |
| Net Land Assessment  | \$ 7,401,022,298        | \$ 7,107,395,906        | \$ 6,446,435,864        | \$ 6,604,141,688        | \$ 6,544,592,670        | \$ 2,576,911,852        |
| <b>Improvements</b>  |                         |                         |                         |                         |                         |                         |
| Less: Exempt Imp & Utilities                                   | <u>580,271,129</u>      | <u>535,224,486</u>      | <u>543,508,736</u>      | <u>825,944,146</u>      | <u>525,653,258</u>      | <u>309,294,304</u>      |
| Net Improvement Assessment                                     | \$ 5,058,146,477        | \$ 5,122,565,870        | \$ 4,940,739,191        | \$ 5,041,409,999        | \$ 4,842,645,952        | \$ 2,162,181,337        |
| <b>Total Taxable Assessment</b>                                | <b>\$12,459,168,775</b> | <b>\$12,229,961,776</b> | <b>\$11,387,175,055</b> | <b>\$11,645,551,687</b> | <b>\$11,387,238,622</b> | <b>\$ 4,739,093,189</b> |
| <b>Assessment for School Taxation <sup>1</sup></b>             | <b>\$12,342,368,776</b> | <b>\$12,074,728,558</b> | <b>\$11,271,250,273</b> | <b>\$11,509,363,945</b> | <b>\$11,241,242,669</b> | <b>\$ 4,704,437,907</b> |
| <b>General &amp; Debt Tax Rates (per \$1,000) <sup>2</sup></b> |                         |                         |                         |                         |                         |                         |
| Residential  | \$ 3.7089               | \$ 3.5654               | \$ 3.6127               | \$ 3.3310               | \$ 3.1902               | \$ 5.1622               |
| Utilities  | 36.2833                 | 36.5885                 | 36.9355                 | 37.3234                 | 37.7449                 | 39.9999                 |
| Industrial   | 32.9650                 | 31.3503                 | 29.7333                 | 33.7818                 | 35.9613                 | 47.8372                 |
| Business/Other   | 10.6591                 | 11.0721                 | 10.8408                 | 10.9671                 | 10.4955                 | 13.0083                 |
| Seasonal/Recreational  | 10.4940                 | 10.3621                 | 10.0637                 | 8.5605                  | 8.2311                  | 10.2821                 |
| Farm   | 24.4024                 | 23.0294                 | 22.1579                 | 21.3465                 | 20.5314                 | 14.9770                 |
| <b>School Tax Rate (per \$1,000) <sup>1</sup></b>              |                         |                         |                         |                         |                         |                         |
| Residential  | \$ 2.0127               | \$ 2.0126               | \$ 2.1080               | \$ 2.0557               | \$ 2.0018               | \$ 3.9475               |
| Utilities  | 14.2000                 | 14.1000                 | 14.4000                 | 14.5000                 | 14.2000                 | 15.0000                 |
| Industrial   | 2.5600                  | 2.6400                  | 3.4000                  | 7.0000                  | 9.3000                  | 12.5000                 |
| Business/Other   | 6.4000                  | 6.6000                  | 6.8000                  | 7.0000                  | 6.8000                  | 9.9000                  |
| Seasonal/Recreational  | 3.4000                  | 3.4000                  | 3.5000                  | 3.7000                  | 3.6000                  | 4.5000                  |
| Farm   | 3.4500                  | 3.4000                  | 6.8000                  | 6.9000                  | 6.8000                  | 6.8000                  |
| <b>Residential Tax Rate (per \$1,000) <sup>2</sup></b>         |                         |                         |                         |                         |                         |                         |
| General (incl. Reg. Library)                                   | \$ 3.7089               | \$ 3.5654               | \$ 3.6127               | \$ 3.3310               | \$ 3.1902               | \$ 5.1038               |
| Debt after 2004 incl. above 2005=Fire                          | .3799                   | .3324                   | .2997                   | .2389                   | .1906                   | .0584                   |
| Transit Authority (GVTA)                                       | .3244                   | .3500                   | .3802                   | .3677                   | .3381                   | .2874                   |
| Local School Levy  | 2.0127                  | 2.0126                  | 2.1080                  | 2.0557                  | 2.0018                  | 3.9475                  |
| Regional District  | .0575                   | .0658                   | .0686                   | .0661                   | .0655                   | .1083                   |
| Municipal Finance Authority                                    | .0002                   | .0002                   | .0002                   | .0002                   | .0002                   | .0003                   |
| BC Assessment  | <u>.0599</u>            | <u>.0621</u>            | <u>.0664</u>            | <u>.0641</u>            | <u>.0615</u>            | <u>.1245</u>            |
|  | \$ 6.5435               | \$ 6.3885               | \$ 6.5358               | \$ 6.1237               | \$ 5.8479               | \$ 9.6302               |
| <b>Utilities &amp; Penalties</b>                               |                         |                         |                         |                         |                         |                         |
| Current Years Levy   | \$117,585,020           | \$112,008,686           | \$106,543,694           | \$101,308,315           | \$95,221,709            | \$65,465,815            |
| Per Capita   | \$ 1,519                | \$ 1,447                | \$ 1,440                | \$ 1,369                | \$ 1,288                | \$ 955                  |
| Collections  | \$112,753,690           | \$107,423,059           | \$102,068,269           | \$ 97,867,927           | \$92,190,446            | \$62,796,422            |
| Percent of Levy  | 95.89%                  | 95.91%                  | 95.80%                  | 96.60%                  | 96.82%                  | 95.92%                  |
| Gross Tax Collections  | \$117,147,840           | \$111,075,275           | \$105,757,417           | \$100,255,971           | \$94,716,144            | \$66,238,488            |
| Percent of Current Levy  | 99.63%                  | 99.17%                  | 99.26%                  | 98.96%                  | 99.50%                  | 101.18%                 |
| Taxes Outstanding  | \$ 6,523,648            | \$ 6,086,468            | \$ 5,154,984            | \$ 5,087,219            | \$ 4,075,978            | \$ 1,896,348            |

<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 2012 Taxable Values</b>  |                    |                  |                         |                         |                       |                              |             |
| For General Purposes<br>(\$ in 1,000's) | 11,378,149         | 12,372           | 17,628                  | 216,650                 | 826,071               | 2,966                        | 5,333       |
| Percentage of Taxable Values            | 91.34%             | 0.10%            | 0.14%                   | 1.74%                   | 6.63%                 | 0.01%                        | 0.04%       |
| Percentage of General Taxation          | 77.40%             | 0.81%            | 1.10%                   | 4.24%                   | 16.16%                | 0.06%                        | 0.23%       |

### Analysis of 2012 Rates (Per \$1,000)

|                                     |        |         |         |         |         |         |         |
|-------------------------------------|--------|---------|---------|---------|---------|---------|---------|
| General and Debt                    | 3.7089 | 36.2833 | 32.9650 | 10.6591 | 10.6591 | 10.4940 | 24.4024 |
| Fire                                | 0.3799 | 3.7167  | 3.3768  | 1.0919  | 1.0919  | 1.0750  | 2.4997  |
| School                              | 2.0127 | 14.2000 | 2.5600  | 2.5600  | 6.4000  | 3.4000  | 3.4500  |
| BC Assessment                       | 0.0599 | 0.5113  | 0.5113  | 0.1843  | 0.1843  | 0.0599  | 0.0599  |
| Municipal Finance Authority         | 0.0002 | 0.0007  | 0.0007  | 0.0007  | 0.0005  | 0.0002  | 0.0002  |
| Regional District and 911 Emergency | 0.0575 | 0.2013  | 0.1955  | 0.1955  | 0.1409  | 0.0575  | 0.0575  |
| Transit Authority                   | 0.3244 | 2.7171  | 2.2519  | 1.9132  | 1.5485  | 0.3179  | 0.3599  |

1. Properties are categorized into 9 different classes for assessment and taxation purposes
2. The District of Maple Ridge has no properties within classes 3 (Forestry) and 7 (Tree Farm)
3. Tax revenue requirements are approved by Council through the District's Business Planning Process. Property Assessments, as determined by BC Assessments are used to derive the tax rates levied to property owners to realize the required revenue.

# Revenue & Expenses

## Last Five Fiscal Years Comparison

| <b>Revenue</b>                    | <u>2012</u>          | <u>2011</u>          | <u>2010</u>          | <u>2009</u>          | <u>2008</u>          |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Taxes                    | \$ 64,939,423        | \$ 61,065,872        | \$ 57,102,978        | \$ 53,744,200        | \$ 50,028,475        |
| Fees                              | 34,698,238           | 32,936,021           | 31,986,573           | 30,299,883           | 29,734,827           |
| Investment Income                 | 3,486,028            | 3,473,800            | 3,936,552            | 4,675,736            | 4,373,379            |
| Developer Contributions           | 22,336,304           | 23,796,028           | 28,178,044           | 24,070,731           | 34,135,750           |
| Other Government Transfers        | 5,240,643            | 13,574,005           | 8,689,257            | 4,960,467            | 2,976,171            |
| Other Proceeds and Gains (losses) | (1,530,761)          | (530,207)            | (338,223)            | (1,054,873)          | 485,106              |
|                                   | <u>\$129,169,875</u> | <u>\$134,315,519</u> | <u>\$129,555,181</u> | <u>\$116,696,144</u> | <u>\$121,733,708</u> |
| <br>                              |                      |                      |                      |                      |                      |
| <b>Expenses<sup>1</sup></b>       |                      |                      |                      |                      |                      |
| <u>Analysis by function</u>       |                      |                      |                      |                      |                      |
| Protective Services               | \$ 30,619,435        | \$ 28,793,697        | \$ 26,763,533        | \$ 25,008,681        | \$ 22,310,829        |
| Transportation Services           | 16,781,930           | 16,032,874           | 15,281,119           | 15,519,693           | 15,092,826           |
| Recreation & Cultural             | 19,529,726           | 19,729,780           | 19,251,435           | 18,952,403           | 17,371,422           |
| Water Utility                     | 13,138,936           | 10,581,132           | 10,602,971           | 9,108,096            | 8,181,060            |
| Sewer Utility                     | 9,279,252            | 8,787,219            | 8,340,931            | 8,005,891            | 8,185,694            |
| General Government                | 13,307,270           | 12,816,529           | 12,813,760           | 12,497,369           | 12,558,434           |
| Planning, Public Health & Other   | 3,939,899            | 3,665,417            | 3,637,850            | 3,173,809            | 3,057,413            |
|                                   | <u>\$106,596,448</u> | <u>\$100,406,648</u> | <u>\$ 96,691,599</u> | <u>\$ 92,265,942</u> | <u>\$ 86,757,678</u> |
| <br>                              |                      |                      |                      |                      |                      |
| <u>Analysis by object</u>         |                      |                      |                      |                      |                      |
| Goods and Services                | \$ 49,979,189        | \$ 45,780,996        | \$ 44,652,062        | \$ 42,644,006        | \$ 40,279,499        |
| Wages and Salaries                | 36,623,805           | 35,098,108           | 32,790,856           | 31,066,979           | 28,409,307           |
| Interest and Financing Fees       | 2,372,700            | 2,391,798            | 2,468,972            | 2,546,233            | 2,625,780            |
| Amortization Expense              | 17,620,754           | 17,135,746           | 16,779,709           | 16,008,724           | 15,443,192           |
|                                   | <u>\$106,596,448</u> | <u>\$100,406,648</u> | <u>\$ 96,691,599</u> | <u>\$ 92,265,942</u> | <u>\$ 86,757,778</u> |
| <br>                              |                      |                      |                      |                      |                      |
| <b>Annual surplus</b>             | \$ 22,573,427        | \$ 33,908,871        | \$ 32,863,582        | \$ 24,430,202        | \$ 34,975,930        |
| <br>                              |                      |                      |                      |                      |                      |
| <b>Net financial assets</b>       | \$ 32,721,228        | \$ 22,339,124        | \$ 16,503,061        | \$ 15,220,515        | \$ 15,185,951        |

<sup>1</sup> Effective January 1, 2008 the District adopted new accounting standards prescribed by the Public Sector Accounting Board. That change involved a move from reporting expenditures to expenses, recording tangible capital assets at cost and amortizing them over time. Amounts reported starting in 2008 reflect the new standards; amounts reported for years prior to 2008 reflect the standards in place in those years.

# Tangible Capital Assets Acquired

## Last Five Fiscal Years Comparison

|                                    | <u>2012</u>         | <u>2011</u>         | <u>2010</u>         | <u>2009</u>         | <u>2008</u>         |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Capital Acquisitions</u></b> |                     |                     |                     |                     |                     |
| General Government                 | \$ 724,597          | \$ 913,388          | \$ 1,500,502        | \$ 1,247,618        | \$ 909,989          |
| Transportation                     | 19,686,585          | 16,858,455          | 22,641,078          | 19,315,595          | 21,805,576          |
| Parks and Recreation               | 4,016,042           | 10,236,766          | 10,366,173          | 4,343,367           | 9,376,406           |
| Protective Services                | 672,549             | 826,326             | 3,263,489           | 7,057,802           | 4,005,229           |
| Public Health and Other            | 439,678             | 1,460,975           | 49,986              | 133,765             | 1,961,361           |
| Sanitary Sewer & Waterworks        | 6,175,948           | 15,999,550          | 7,998,952           | 9,665,095           | 7,995,296           |
| Total Capital Acquisitions         | <u>\$31,715,399</u> | <u>\$46,295,460</u> | <u>\$45,820,180</u> | <u>\$41,763,242</u> | <u>\$46,053,857</u> |
| <b><u>Source of Funding</u></b>    |                     |                     |                     |                     |                     |
| Revenue Funds                      | \$ 7,867,805        | \$11,199,633        | \$ 8,024,025        | \$ 6,796,133        | \$ 2,648,260        |
| Reserve Funds                      | 1,239,378           | 1,277,606           | 4,761,780           | 9,278,410           | 9,316,349           |
| Contributed Assets                 | 16,709,523          | 21,277,048          | 17,341,385          | 15,625,356          | 26,439,664          |
| Grants                             | 2,097,109           | 10,324,145          | 6,329,745           | 2,008,737           | 649,217             |
| Development Fees & Other           | 3,801,584           | 2,217,028           | 9,363,245           | 8,054,606           | 7,000,367           |
| Total Financing                    | <u>\$31,715,399</u> | <u>\$46,295,460</u> | <u>\$45,820,180</u> | <u>\$41,763,242</u> | <u>\$46,053,857</u> |

# Glossary

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**Accumulated Surplus** – Represents net economic resources; the amount by which all assets, both financial and non-financial, exceed all liabilities and indicates that a government has net resources available to provide future services.

**Amortization** – The reduction of the value of an asset by prorating its cost over its estimated useful life.

**Annual Surplus/Deficit** – The difference between annual revenues and annual expenses. If positive it is referred to as Annual Surplus, if negative, it is referred to as Annual Deficit.

**Assets** – Resources owned or held by the District, which have monetary value.

**BC Assessment (BCA)** – The independent organization that is responsible for establishing the assessed property values within British Columbia.

**Budget** – A financial plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Capital Expenditures** – Expenditures to acquire Capital Assets or extend or renew the life of an existing Capital Asset.

**CDMR Developments Ltd.** – Municipality's wholly owned subsidiary.

**Corporate Management Team (CMT)** – Senior staff responsible for decisions on the day-to-day and long-term business affairs of the District.

**Department** – The basic organizational unit of the District, which is functionally unique in its delivery of services.

**Development Cost Charges (DCC)** – Fees and charges contributed by developers to support development and growth in the District.

**Division** – The top level organizational unit of the District to which all departments report.

**Expenditure** – Payment for property or services for the purpose of acquiring an asset, service or settling a loss. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Expense** – A transaction that results in a decrease in economic resources.

**Financial Asset** – Assets that could be used to discharge existing liabilities or finance future operations, such as cash, receivables and portfolio investments.

**Financial Plan** – Provides the statutory approval to expend funds one approved by Council. Approval for the five-year Financial Plan is provided annually for operating purposes and for life of capital projects beginning in the first year of the Plan period.

**Freedom of Information (FOI)** – Freedom of Information Act gives individuals rights to access information held by local government and protects their privacy by placing restrictions on local government when collecting or disclosing personal information.

**Full-time Equivalent Position (FTE)** – Employee positions, which are authorized in the adopted budget, to be filled during the year. A part-time position converted to the decimal equivalent of a full-time position. For example, a part-time employee working for 20 hours per week in a 35 hour per week position is would be the equivalent to 0.6 of a full-time position.

**Fund** – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – Excess of the assets of a fund over its liabilities, reserves, and carryover.

**Gain (Loss) on Disposal** – The difference between disposal proceeds and net book value of tangible capital assets at the time of disposition. If disposal proceeds are less than the remaining net book value the result is a loss, if greater, the result is a gain.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

**Grants** – A contribution by a District or other organization to support a particular function. Grants may be classified as either operational or capital.

**Gross Domestic Product (GDP)** – The monetary value of all the finished goods and services produced within a country's borders in a specific time period, though GDP is usually calculated on an annual basis. It includes all of private and public consumption, government outlays, investments and exports less imports that occur within a defined territory.

**GVRD** – Refers to the Greater Vancouver Regional District, which is responsible for providing some region-wide services. Also see "Metro Vancouver."

# Glossary

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**GVS & DD** – Greater Vancouver Sewer & Drainage District. Provides sewerage transfer and treatment on a regional basis and the disposal of solid waste.

**GVWD** – Greater Vancouver Water District. Responsible for acquiring water, maintaining the supply, ensuring its quality, and delivering it to the member municipalities for distribution by local systems.

**Infrastructure** – The physical assets of a District (e.g. streets, water, sewer, public buildings, and parks).

**LEED** – The Leadership in Energy and Environmental Design rating system promotes sustainability by recognizing performance in five key areas of human and environmental health - sustainable site development, water efficiency, energy efficiency, materials selection, and indoor environmental quality.

**Lew** – To impose taxes for the support of District activities.

**Library** – Fraser Valley Regional Library (FVRL), which is a regionalized library collection and distribution system that provides all of the operational aspects of a library system. Members must provide local facilities.

**Metro Vancouver (formerly GVRD)** – 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.

**MFA** – Municipal Finance Authority. A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except for the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.

**Net Book Value** – The historical cost of a tangible capital asset less accumulated amortization.

**Net Financial Position** – The excess or deficiency of financial assets over liabilities.

**Non-Financial Asset** – Assets that are acquired, constructed or developed that do not normally provide resources to discharge existing liabilities, but are normally employed to deliver government services or may be consumed in the normal course of operations.

**Official Community Plan (OCP)** – The District's prime development planning document.

**RCMP** – Royal Canadian Mounted Police. Contract with the Federal Government to provide police services (police officers); the Municipality provides the clerical support services and facilities.

**Revenue** – Sources of income financing the operations of the District.

**RMRS – Ridge Meadows Recycling Society**. A community-based, charitable non-profit organization, in partnership with the District of Maple Ridge provides bluebox recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility, and offers education on environmental issues to all residents of Maple Ridge.

**Segment** – Groupings of municipal activities that have similar service objectives.

**Strategic Plan** - Developed by Council to guide the development of specific objectives the District could focus on in order to achieve the community vision.

**Tangible Capital Assets** – Non-financial assets having physical substance that are held for use in the production or supply of goods and services, have economic lives extending beyond one year and are to be used on a continuing basis.

**Tax Lew** – The total amount to be raised by general property taxes when the tax rate is multiplied by the assessed values.

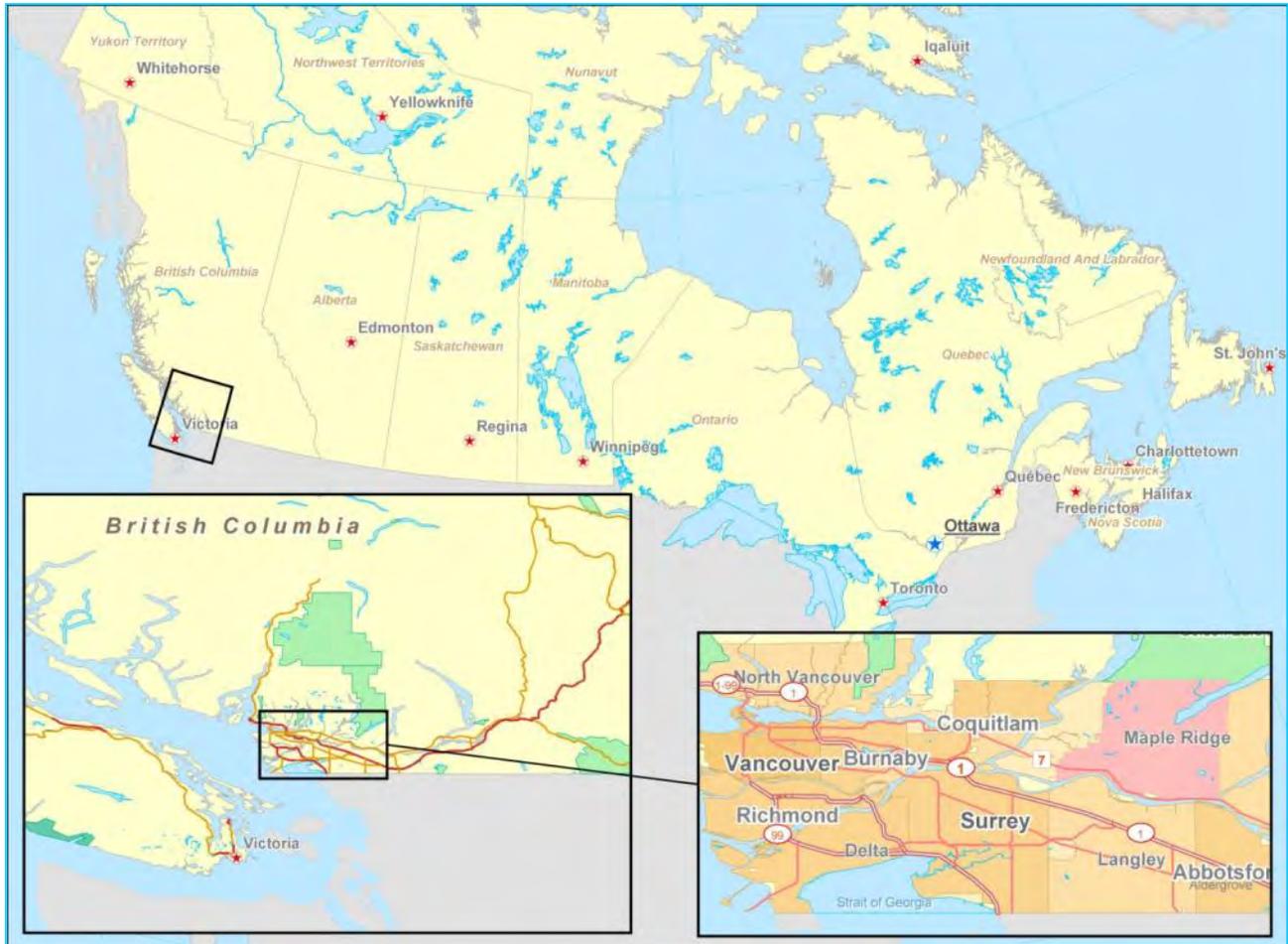
**Taxes** – Compulsory charges levied by the District for the purpose of financing services performed for the common benefit of the citizens.

**Transfers To/From Own Sources** – Amounts transferred to/from one fund to another fund or amount transferred to/from reserve accounts.

**TransLink** – Greater Vancouver Transportation Authority (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.

# District of Maple Ridge

Maple Ridge is part of the Metro Vancouver Region and is bordered by the majestic Golden Ears Mountains to the north and the mighty Fraser River to the south. Arts and recreation facilities abound, creating a culturally vibrant and active District for healthy living. A network of health, social and emergency services are locally available, including a full service hospital, police, fire, and ambulance services.



## Driving Distances from Maple Ridge

|               |          |
|---------------|----------|
| Vancouver, BC | 45 km    |
| Victoria, BC  | 120 km   |
| Seattle, WA   | 240 km   |
| Portland, OR  | 483 km   |
| Calgary, AB   | 924 km   |
| Edmonton, AB  | 1,101 km |

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