

# Comparing per-Person Spending and Revenue in Metro Vancouver, 2009–2019

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## SUMMARY

- Municipal governments play an important role in the lives of British Columbians by providing key services and collecting taxes and fees.
- There were very wide variations in per-person spending and revenue from 2009 to 2019 across the 17 municipalities of Metro Vancouver covered in this study.
- The average increase in per-person spending (inflation-adjusted) was 15.2%.
- West Vancouver was the highest spender in 2019 (\$3,267 per person), while Surrey spent the least (\$1,435 per person). New Westminster (\$2,558) and Vancouver (\$2,415) were the region's next highest spenders.
- All 17 Metro Vancouver municipalities recorded increases in inflation-adjusted per-person spending over the eleven-year period.
- Double-digit growth occurred in 15 of the 17 municipalities. In four municipalities growth in per-person spending exceeded 20%: White Rock (27.7%), Richmond (24.0%), Port Moody (23.6%), and District of Langley (20.6%).
- The municipal average for growth in revenue per person was 22.7%.
- Coquitlam collected the most revenue (inflation-adjusted) per person (\$3,181), followed by West Vancouver (\$3,137) and White Rock (\$3,133).
- Port Coquitlam collected the least (\$1,813), followed by Surrey (\$1,929), with the second lowest revenue per person in Metro Vancouver.
- Between 2009 and 2019, Coquitlam's per-person revenue grew the most (58.7%), while only Port Coquitlam recorded a decrease (–1.6%).

## Introduction

Municipal governments provide many important services that directly affect the daily lives of city residents, including police and fire protection, water utilities, garbage collection, and parks and recreational facilities. They also extract revenue through various methods such as taxation (including property taxes), user fees, and fees paid by land developers.

This report updates research on per-person spending and revenues for 17 of the 21 Metro Vancouver municipalities.<sup>1</sup> The 11-year period assessed (2009–2019) was selected because 2019 is the last year of reliable data before the COVID-19 pandemic and 2009 was the first year of comparable data following the British Columbia government’s transition to full accrual accounting as published in the Local Government Statistics database (British Columbia, Ministry of Municipal Affairs and Housing, 2022).

### Structure of Metro Vancouver

Differing relationships among regional districts and municipalities in British Columbia make province-wide municipal comparisons difficult. Besides a few activities mandated by the provincial government, the services provided by regional districts are diverse and largely dependent on what their constituent municipal governments want them to do (Bish and Clemens, 2008; Bish and Filipowicz, 2016).

This study focuses solely on Metro Vancouver to avoid the difficulties in comparing spending in areas where municipal responsibilities differ from one regional district to another<sup>2</sup> and because the Metro Vancouver region contains the lion’s share of the provincial population living in municipalities; the region’s combined population was 2.7 million or 58.8% of the 4.6 million residents living in municipalities in British Columbia in 2019 (British Columbia, 2022a, 2022b).

The population distribution among the various populations in Metro Vancouver is presented in **table 1**. The two largest municipalities of the 17 studied contain 47.7% of the total population of the region. The City of Vancouver has the largest population with 692,965 or 25.8% of the total. Surrey has the second largest population of 586,910 (21.9%), followed by Burnaby at 254,518 (9.5%) and Richmond at 213,875 (8.0%).

**Table 1: Municipal population in Metro Vancouver, 2019**

	Population	Percentage of total	Rank
Vancouver	692,965	25.8%	1
Surrey	586,910	21.9%	2
Burnaby	254,518	9.5%	3
Richmond	213,875	8.0%	4
Coquitlam	150,710	5.6%	5
Langley, District of	131,452	4.9%	6
Delta	110,257	4.1%	7
Maple Ridge	91,396	3.4%	8
North Vancouver, District of	90,350	3.4%	9
New Westminster	80,368	3.0%	10
Port Coquitlam	63,718	2.4%	11
North Vancouver, City of	57,862	2.2%	12
West Vancouver	44,182	1.6%	13
Port Moody	35,312	1.3%	14
Langley, City of	27,794	1.0%	15
White Rock	21,056	0.8%	16
Pitt Meadows	19,943	0.7%	17
Metro Vancouver, total pop.	2,681,180		

Note: Total population includes all 21 municipalities in Metro Vancouver although the populations of four municipalities—Bowen Island (3,987), Anmore (2,488), Lions Bay (1,364), and Belcarra (673)—are not listed.

Sources: British Columbia, 2022a, 2022b; calculations by authors.

Coquitlam, the District of Langley, and Delta are also home to populations over 100,000 each. At the other extreme is Pitt Meadows with 19,943 or 0.7%. White Rock, the City of Langley, Port Moody, and West Vancouver all have a population of less than 50,000.

Municipal financial statements can be difficult to compare, owing in part to differences in accounting practices among municipalities as well as between the private and public sectors (Dachis and Robson, 2014). In British Columbia, reporting on municipal finances is greatly aided by the Local Government Statistics Database, which is published by the provincial government's Ministry of Municipal Affairs and Housing (2022). The provincial government requires municipalities to produce annual financial information on a consistent accounting basis in calendar year format (January to December). Importantly, the data in the Local Government Statistics database are for municipalities only; other local government units such as school boards are not included. A more complete description of the Local Government Statistics can be found in the Appendix.

The study uses 2009 data as the starting point of the analysis instead of 2007 as was used in the previous studies because of a change in accounting in 2008, when the treatment of capital spending moved from a cash basis to an accrual basis, with full implementation taking place in 2009. Rather than record the total cost of a capital project at the outset, the spending was recorded by spreading the cost over the life of the project.

### Adjustments to data

The report examines the local government finances of 17 of 21 municipalities in Metro Vancouver.<sup>3</sup> The four municipalities not covered are Belcarra, Lions

Bay, Bowen Island, and Anmore, which together account for approximately 0.3% of the total municipal population in Metro Vancouver. They were excluded because they individually have populations below 5,000 and thus have financial arrangements different from those of the other municipalities. Specifically, a municipality with a population below 5,000 is not required by the provincial government to offer police services. Local police services in these municipalities are provided by the provincial government, typically contracted out to the RCMP.<sup>4</sup>

A data adjustment was made for the unique case of West Vancouver. Unlike other Metro Vancouver municipalities, West Vancouver operates its own transit services through the Blue Bus system. The municipality spends on such services and is then reimbursed by Translink, the regional transit authority.<sup>5</sup> As a result, unadjusted spending and revenue figures for West Vancouver include items not included for other municipalities. The amount of the Translink reimbursement was removed from West Vancouver's spending and revenue figures and from the aggregate Metro Vancouver figures to make West Vancouver's data comparable with that of the other municipalities.

Adjustments were made throughout the report to account for inflation and differences in population. As table 1 shows, population varies greatly among the 17 municipalities examined. Because of the variation in population, financial data are presented on a per-person basis unless otherwise noted. In addition, the 2009 values are adjusted to 2019 dollars to make both years spending and revenue figures directly comparable.<sup>6</sup>

Both weighted and unweighted averages are also provided for the Metro Vancouver region, with the former weighted by population.

## 1. Municipal Spending

This section discusses local government spending on a per-person basis for the municipalities within Metro Vancouver. **Table 2** shows summary data for per-person spending (inflation-adjusted), including levels and ranks in 2009 and 2019, and the change in rank between 2009 and 2019. **Figure 1** illustrates the ranked levels of municipal spending per person in 2019.

As the data in table 2 and figure 1 show, West Vancouver spent the most in 2019 (\$3,267 per person)

while Surrey spent the least (\$1,435 per person). The average for the region's 17 municipalities was \$2,035. If the average is adjusted for population, the municipal average declines slightly to \$1,996.

At \$2,558 per person, New Westminister was the second highest spender in 2019, though it spent \$709 less than West Vancouver per person. This represents a difference of 27.7% between the highest ranked municipality, West Vancouver, and New Westminister,

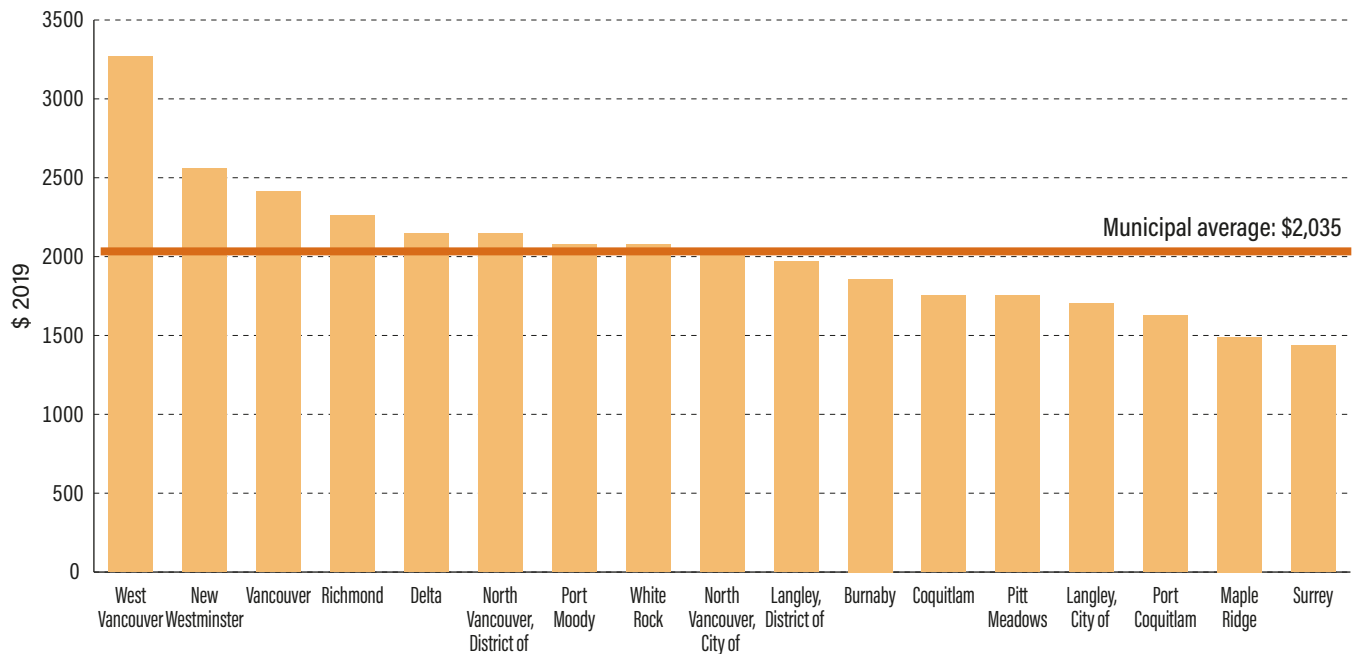
**Table 2: Municipal spending (\$2019) per person in Metro Vancouver, 2009 and 2019**

	2009		2019		Change in rank, 2009–2019	Growth in spending per person	
	Spending	Rank	Spending	Rank		Percentage	Rank
Burnaby	1,635	9	1,858	11	-2	13.6	10
Coquitlam	1,584	12	1,754	12	0	10.8	14
Delta	1,918	5	2,149	5	0	12.1	12
Langley, City of	1,506	14	1,705	14	0	13.2	11
Langley, District of	1,631	10	1,968	10	0	20.6	4
Maple Ridge	1,453	15	1,490	16	-1	2.6	17
New Westminister	2,292	2	2,558	2	0	11.6	13
North Vancouver, City of	1,961	4	2,053	9	-5	4.7	16
North Vancouver, District of	1,871	6	2,144	6	0	14.6	8
Pitt Meadows	1,517	13	1,754	13	0	15.6	7
Port Coquitlam	1,428	16	1,627	15	+1	13.9	9
Port Moody	1,681	8	2,078	7	+1	23.6	3
Richmond	1,824	7	2,262	4	+3	24.0	2
Surrey	1,198	17	1,435	17	0	19.8	5
Vancouver	2,190	3	2,415	3	0	10.2	15
West Vancouver	2,744	1	3,267	1	0	19.1	6
White Rock	1,627	11	2,077	8	+3	27.7	1
Municipal average	1,768		2,035			15.2	
Metro Vancouver average	1,765		1,996			13.1	

Note: The municipal average is the average of per-person spending of the 17 Metro Vancouver municipalities. The Metro Vancouver average is the combined municipal spending of the 17 municipalities divided by their total population.

Sources: British Columbia, 2022a, 2022b; British Columbia, Ministry of Municipal Affairs and Housing, 2022; Statistics Canada, 2022b; calculations by authors.

**Figure 1: Municipal spending (\$2019) per person in Metro Vancouver, 2019**



Note: The municipal average is the average of per-person spending of the 17 Metro Vancouver municipalities.

Sources: British Columbia, 2022a, 2022b; British Columbia, Ministry of Municipal Affairs and Housing, 2022; Statistics Canada, 2022b; calculations by authors.

the second-highest spending municipality. The third-highest spender, Vancouver (\$2,415 per person), has a larger and denser population compared to smaller populations in the municipalities of West Vancouver and New Westminister.

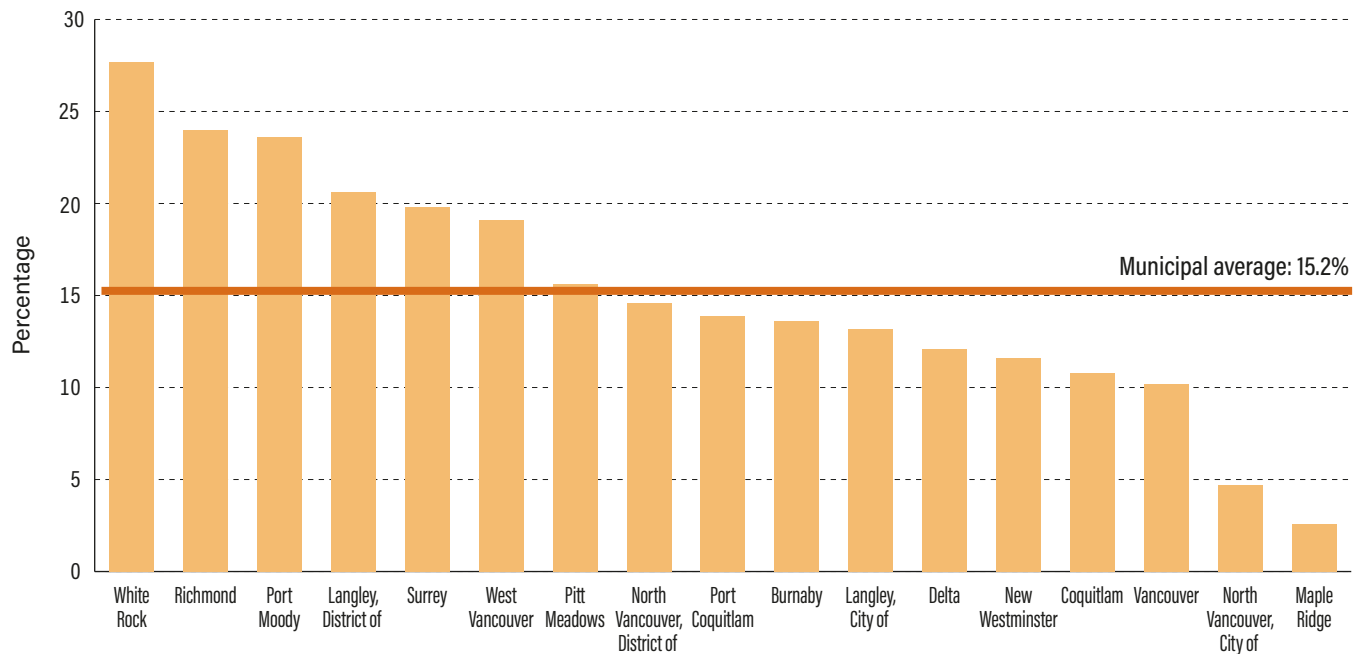
The second- and third-lowest spenders, Maple Ridge (\$1,490) and Port Coquitlam (\$1,627) also have relatively smaller populations, while the lowest spender, Surrey, has the second highest population, showing wide variances between municipalities with large populations, as well between municipalities with smaller populations.

Ten of the 17 municipalities analyzed retained in 2019 the rank for spending they had in 2009 (table 2). In both years, West Vancouver was the highest spending municipality. Notable declines in the rank for spending, which means the relative level of

spending (per person) dropped compared to other municipalities, were the City of North Vancouver, which saw its rank decrease by five positions, moving from the 4<sup>th</sup>-highest level of spending per person to 9<sup>th</sup>. Only two other municipalities experienced a decline in their ranks: Burnaby moved down two positions (from 9<sup>th</sup> to 11<sup>th</sup>) and Maple Ridge moved down one spot (from 15<sup>th</sup> to 16<sup>th</sup>).

Four municipalities experienced increases in their rank for spending between 2009 and 2019; in other words, compared to other municipalities they had higher levels of per-person spending. White Rock, Richmond, Port Coquitlam, and Port Moody saw increases in their ranks for spending between 2009 and 2019. White Rock and Richmond rose three positions on spending per person, while Port Coquitlam and Port Moody each saw an increase of one position.

**Figure 2: Growth (%) in municipal spending (\$2019) per person in Metro Vancouver, 2009–2019**



Note: The municipal average is the average of per-person growth in spending of the 17 Metro Vancouver municipalities.

Sources: British Columbia, 2022a, 2022b; British Columbia, Ministry of Municipal Affairs and Housing, 2022; Statistics Canada, 2022b; calculations by authors.

Changes in rank are driven by changes in per-person spending in each municipality relative to any changes in other municipalities. **Figure 2** depicts the percentage change in per-person spending (inflation-adjusted) between 2009 and 2019. As shown in figure 2, there were no declines in the inflation-adjusted per-person spending in any of the 17 Metro Vancouver municipalities.

The average increase for the region (unweighted) was 15.2% over the period. The growth in inflation-adjusted spending per person was highest in White Rock (27.7%) while Maple Ridge had the lowest (2.6%).

### Summary

There is considerable variation in the level of per-person spending among the Metro Vancouver municipalities. West Vancouver, the highest spender in 2019 (\$3,267 per person) spends significantly more than Surrey, the lowest spender (\$1,435 per person) and 60.6% more than the municipal average (\$2,035). All 17 Metro Vancouver municipalities recorded increases in inflation-adjusted per-person spending over the eleven-year period, ranging from a modest 2.6% in Maple Ridge to 27.7% in White Rock. The average increase in per-person spending across municipalities was 15.2%.

## 2. Municipal Revenue

This section presents discusses local government revenue for Metro Vancouver. **Table 3** presents summary data for per-person revenue (inflation-adjusted), including levels and ranks in 2009 and 2019, and the change in rank between 2009 and 2019. **Figure 3** illustrates the ranked levels of municipal revenue per person in 2019.

As the data in table 3 and figure 3 show, Coquitlam collected the most revenue per person in 2019

(\$3,181)<sup>7</sup> while its next door neighbour, Port Coquitlam, collected the least (\$1,813).<sup>8</sup> Coquitlam, then, collected \$1,354 more than Port Coquitlam, a 75.4% premium, illustrating the vast range in revenues among the municipalities in Metro Vancouver. The average for the region’s 17 municipalities was \$2,525. If the average is weighted by population, it is \$2,509.

At \$ 3,137 per person, West Vancouver collected the second-highest revenue in 2019, followed by

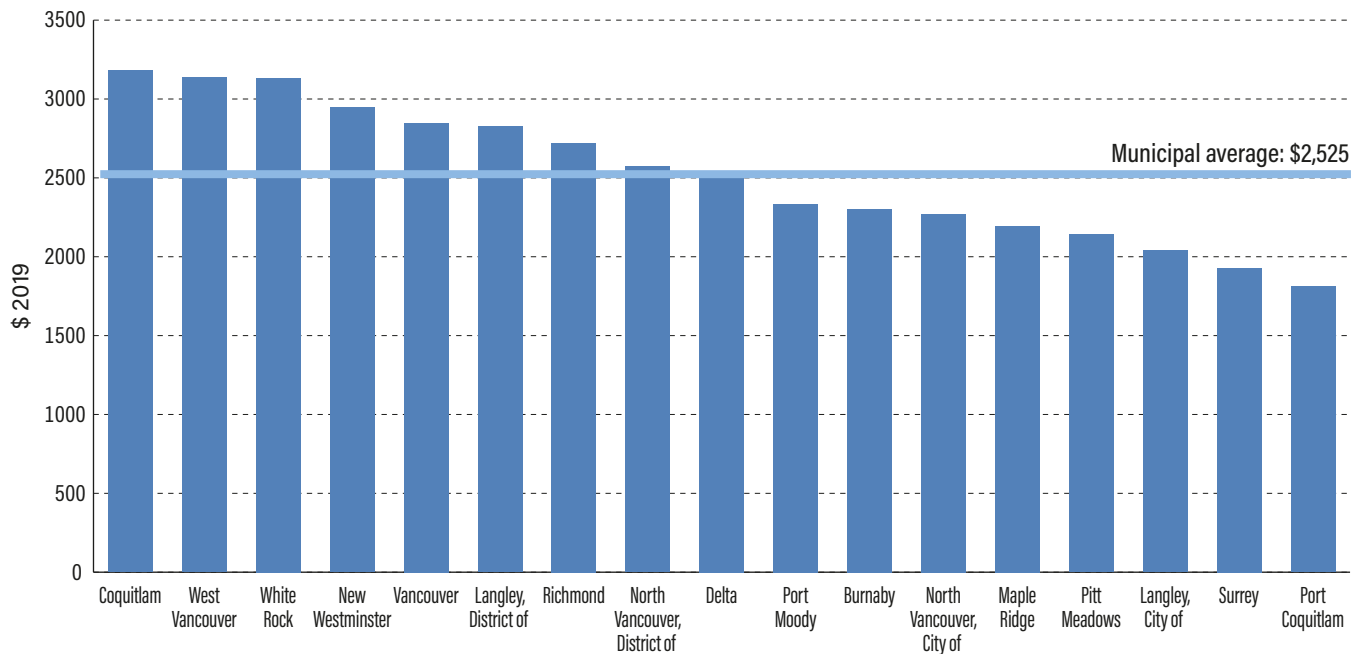
**Table 3: Municipal total revenue (\$2019) per person in Metro Vancouver, 2009 and 2019**

	2009		2019		Change in rank, 2009–2019	Growth in spending per person	
	Total revenue	Rank	Total revenue	Rank		Percentage	Rank
Burnaby	2,074	7	2,302	11	-4	11.0	14
Coquitlam	2,004	10	3,181	1	+9	58.7	1
Delta	2,055	8	2,524	9	-1	22.8	7
Langley, City of	1,842	14	2,040	15	-1	10.7	15
Langley, District of	2,173	5	2,826	6	-1	30.0	4
Maple Ridge	1,841	15	2,195	13	+2	19.3	10
New Westminster	2,439	3	2,948	4	-1	20.9	8
North Vancouver, City of	2,089	6	2,272	12	-6	8.8	16
North Vancouver, District of	1,991	11	2,573	8	+3	29.3	5
Pitt Meadows	1,876	12	2,141	14	-2	14.1	11
Port Coquitlam	1,844	13	1,813	17	-4	-1.6	17
Port Moody	1,709	16	2,335	10	+6	36.6	3
Richmond	2,270	4	2,721	7	-3	19.9	9
Surrey	1,548	17	1,929	16	+1	24.6	6
Vancouver	2,507	2	2,848	5	-3	13.6	13
West Vancouver	2,754	1	3,137	2	-1	13.9	12
White Rock	2,032	9	3,133	3	+6	54.2	2
Municipal average	2,062		2,525			22.7	
Metro Vancouver average	2,099		2,509			19.6	

Note: The municipal average is the average of per-person revenue of the 17 Metro Vancouver municipalities. The Metro Vancouver average is the combined municipal revenue of the 17 municipalities divided by their total population.

Sources: British Columbia, 2022a, 2022b; British Columbia, Ministry of Municipal Affairs and Housing, 2022; Statistics Canada, 2022b; calculations by authors.

**Figure 3: Municipal revenue (\$2019) per person in Metro Vancouver, 2019**



Note: The municipal average is the average of per-person revenue of the 17 Metro Vancouver municipalities.

Sources: British Columbia, 2022a, 2022b; British Columbia, Ministry of Municipal Affairs and Housing, 2022; Statistics Canada, 2022b; calculations by authors.

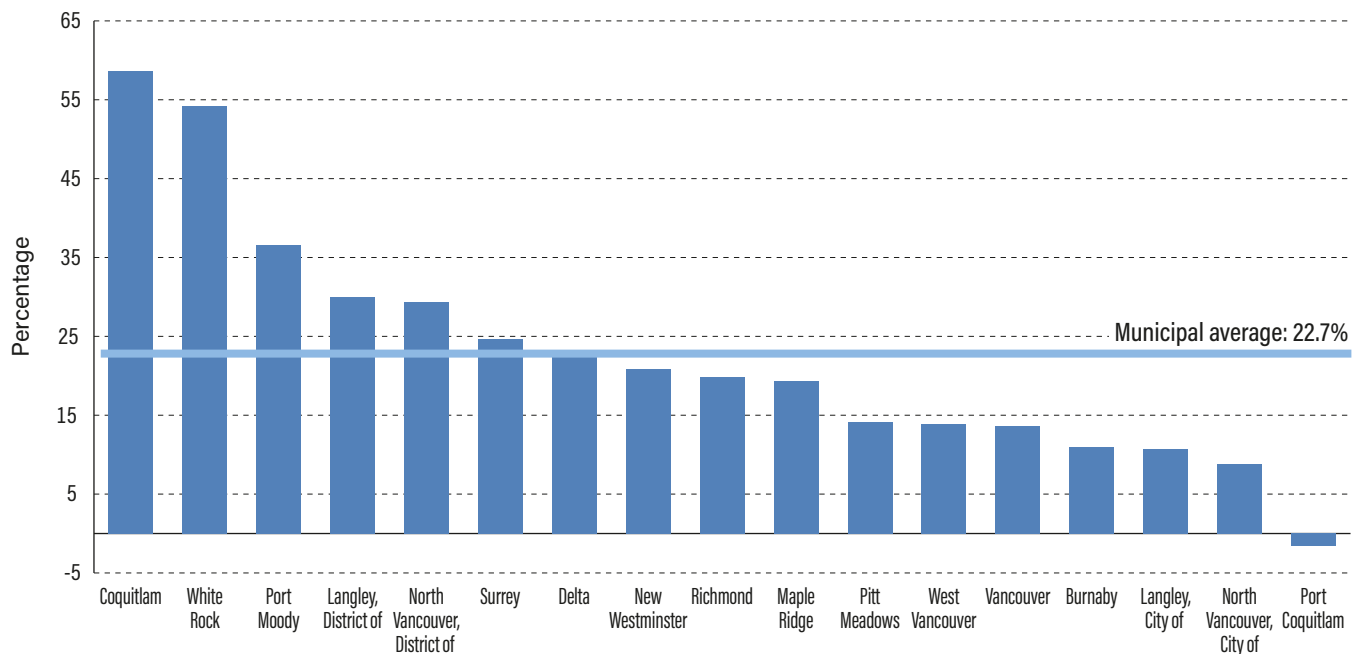
White Rock collecting \$3,133 per person. The largest municipality, the City of Vancouver, collected the fifth-highest revenue per person (\$2,848) in 2019 while the second largest municipality, Surrey, collected the second-lowest (\$1,929).

Six of the 17 municipalities analyzed between 2009 and 2019 moved up in rank for revenue, meaning their relative revenue collection increased compared to other municipalities in Metro Vancouver. The most dramatic increase was Coquitlam, which jumped nine spots from 10<sup>th</sup> to first. White Rock moved up six spots from 9<sup>th</sup> to 3<sup>rd</sup>, as did Port Moody, which went from 16<sup>th</sup> to 10<sup>th</sup>. The District of North Vancouver jumped three spots from 11<sup>th</sup> to 8<sup>th</sup> and Maple Ridge increased two spots, moving from 15<sup>th</sup> to 13<sup>th</sup>. Surrey moved up one spot from its rank of 17<sup>th</sup> as the collector of the least revenue to the rank of 16<sup>th</sup>.

Ten municipalities had declines in their revenue rankings (table 3), meaning they collected comparatively less per person in 2019 than in 2009. The City of North Vancouver had the most notable decline, moving six spots from 6<sup>th</sup> highest to 12<sup>th</sup> in revenue collected per person in 2019. Among the other municipalities that experienced declines in their ranks, both Burnaby and Port Coquitlam moved four spots, Burnaby from 7<sup>th</sup> to 11<sup>th</sup> and Port Coquitlam from 13<sup>th</sup> to 17<sup>th</sup>. Richmond and Vancouver each moved three spots in the revenue rankings. Richmond moved from 4<sup>th</sup> to 7<sup>th</sup> position and Vancouver moved from 2<sup>nd</sup> to 5<sup>th</sup>. Pitt Meadows changed two positions, moving from 12<sup>th</sup> to 14<sup>th</sup>. The remaining four municipalities recorded changes of one position: Delta (8<sup>th</sup> to 9<sup>th</sup>), the City of Langley (14<sup>th</sup> to 15<sup>th</sup>), the District of Langley (5<sup>th</sup> to 6<sup>th</sup>), and New Westminister (3<sup>rd</sup> to 4<sup>th</sup>).



**Figure 4: Growth (%) in municipal total revenue (\$2019) per person in Metro Vancouver, 2009–2019**



Note: The municipal average is the average of per-person growth in revenue of the 17 Metro Vancouver municipalities.  
 Sources: British Columbia, 2022a, 2022b; British Columbia, Ministry of Municipal Affairs and Housing, 2022; Statistics Canada, 2022b; calculations by authors.

Changes in ranks are driven by changes in per-person total revenue in each municipality relative to changes in the other municipalities. **Figure 4** depicts the percentage change in per-person revenues (inflation-adjusted) for the 17 municipalities between 2009 and 2019.

Over the period, the average change in per-person revenue for all 17 municipalities, inflation-adjusted, was 22.7%. Of the 17 municipalities, only Port Coquitlam experienced a reduction in revenue per person (inflation-adjusted) over the period of analysis of -1.6%.

The remaining 16 municipalities recorded double-digit growth in revenue, with the exception of the City of

North Vancouver which experienced an 8.8% increase. Coquitlam recorded the largest increase in per-person revenues (inflation-adjusted) at 58.7%

### Summary

As with spending, there is great variation in the levels of per-person revenue collected by the 17 Metro Vancouver municipalities. In 2019, Coquitlam collected the most in revenue per person (\$3,181)—\$1,368 more than Port Coquitlam (\$1,813), which collected the least, and 26.0% more than the municipal average (\$2,525). Sixteen of the 17 municipalities in Metro Vancouver experienced increases in per-person revenue, with 15 municipalities seeing double-digit increases.

## Appendix: Description of the Local Government Statistics

Each year, municipal governments in British Columbia are required by the provincial government to submit information on municipal finances for the previous calendar year. That information is then organized into spreadsheets and posted online as the Local Government Statistics (British Columbia, Ministry of Municipal Affairs and Housing, 2022). At the time of writing, the on-line information goes back to 2005; earlier data are available upon request to the Ministry. The financial information is reported in accordance to the Generally Accepted Accounting Principles established by the Public Sector Accounting Board. Details on how municipalities are expected to report their financial information can be found in the *Municipal LGDE Help Manual* (British Columbia, Ministry of Municipal Affairs, 2021).

### Definitions

The Local Government Statistics database presents spending and revenue by categories that are defined in the *Municipal LGDE Help Manual*. For the purposes of this report, and for ease of presentation, some of these categories have been combined.

**Table A1** provides information on what is included in each category of spending as used in this report. It also indicates which category or categories are equivalent in the Local Government Statistics database. **Table A2** performs the same function for revenue sources. **Table A3** provides a list of financial assets and liabilities.

### Changes in accounting

From 2001 to 2016, there were two important accounting changes that affect the Local Government Statistics. Starting in 2002, the information contained in the Local Government Statistics is presented in a manner consistent with the Generally Accepted Accounting Principles. The second change started in 2008, when the treatment of capital spending moved from a cash basis to an accrual basis, with full implementation taking place in 2009. Rather than record the total cost of a capital project at the outset, the spending was recorded by spreading the cost over the life of the project. To ensure consistency, the spending categories “capital spending” before the change and “amortization” after the change were excluded from our analysis.

The shift in 2008 also included a change in the way revenue was presented. The categories of “investment income” and “income from government business enterprise” were added in 2008. At the same time, two categories that appeared in previous years were terminated: “actuarial adjustments” and “other investment income”. These categories are not strictly comparable but, combined appropriately with other categories, allow for a direct year-to-year comparison. To this end, the authors combined the pre-2008 categories of “other investment income”, “other revenue”, “actuarial adjustment”, and “disposition of assets” to make them equivalent to the combined post-2008 categories of “investment income”, “other revenue”, “income from government business enterprise”, and “disposition of assets”.

**Table A1: Definitions of spending categories**

Spending categories used in this publication	Description	Categories from the Local Government Statistics Database
General government	Activities that provide for the overall administrative and strategic support of local government operations. Includes: central administration, finance, human resources, and information systems; legislative operations and other general government operations.	General government
Parks, recreation, and culture	Activities that provide recreational and cultural services. Includes: green space, trails, beaches, playing fields, golf courses, ski areas, public squares, swimming pools, skating rinks, curling rinks, gymnasiums, racquet courts, exercise areas, libraries, galleries, museums, community halls, performing arts theatres, and heritage conservation programs.	Parks, recreation, and culture
Protective services	Activities related to providing for security of the property and citizens of a local government. Includes: police operations, fire protection operations, by-law enforcement operations, and other protective service operations such as emergency preparedness.	Protective services
Solid waste and utilities	Activities related to solid-waste management as well those related to supplying, storing, treating, and transporting potable and irrigation water; and to gathering, treating, transporting, storing, utilizing or discharging municipal sewage or reclaimed water. Solid-waste management includes: the collection, storage, handling, treatment, transportation, discharge, and destruction of solid waste such as garbage, litter, refuse, and biomedical wastes and special wastes as defined in the Hazardous Waste Regulation.	Solid waste management and recycling; water services; and sewer services
Transportation and transit	Activities related to transportation and transit services. Includes: transit vehicles and other equipment, transit buildings (including offices), transportation administration, roads, sidewalks, streetlighting and signage, motor-vehicle inspection, snow removal, and municipal parking facilities.	Transportation and transit services
Other spending	Activities related to health, social services, public health, and housing as well as those related to resource conservation, industrial development, to community planning and development and items that are not covered in other categories. Includes: social services, public health, and environmental health (but excluding services related to water, sewer, garbage, and drainage); land use planning, zoning, subdivision and development planning, planning research and studies, economic development projects, agricultural development, business licensing, conventions and tourism, and business improvement areas; any municipal function that does not fall under the previous categories, such as cemeteries and airports and other utilities; other adjustments that do not easily fit into any of the other functional categories.	Health, social services and housing; development services; other services; other adjustments

Sources: British Columbia, Ministry of Community, Sport and Cultural Development, 2021.

**Table A2: Definitions of revenue sources**

Revenue categories used in this publication	Description	Categories from the Local Government Statistics Database
General taxation	Includes: real property taxes, parcel taxes, local service taxes, utility taxes, business taxes, hotel tax, other taxes, and all payments in place of taxes from other governments and government agencies. It also includes interest and penalties on taxes.	Total own-purpose taxation and grants in lieu. Currently described as: Total Own Purpose Taxation Revenue (including PIPs)
Sale of services and user fees	All revenues levied under Part 7, Division 2 of the Community Charter. Includes: user fees for water, sewer, solid waste, parks, recreation and culture centres/activities, and transportation; also includes any sales of other goods and services to individuals, organizations, or governments, including bulk sales revenue (such as revenue from the sale of bulk water).	Sale of services. Currently described as "Service Charges and User Fees"
Developer fees	Charges imposed on developers to provide certain municipal infrastructure, including water, sewer, drainage, parkland, and roads.	Developer contributions
Government transfers	A government transfer is a conveyance of money to the local government from another public authority, where the public authority does not receive goods or services in return, expect to be repaid, or expect a financial return. Transfers can include entitlements, cost-sharing agreements, and grants. Transfers do not include: payments in place of taxes, taxes or other revenue collected by one local government on behalf of another, or internal transfers within the local government reporting entity.	Transfers from federal government; transfers from provincial government; transfers from regional and other governments
Other revenue	Includes: certain revenues from financial assets; income from government business enterprises and government business partnerships; the gain or loss recognized from the disposal (or revaluing) of financial and tangible capital assets; other sources that do not fit into another category.	Investment income; income from government business enterprise; disposition of assets; other revenue

Sources: British Columbia, Ministry of Community, Sport and Cultural Development, 2021; BC Laws, 2022.

**Table A3: Definitions of financial assets and liabilities**

	Description
Financial assets	Includes: real property taxes, parcel taxes, local service taxes, utility taxes, business taxes, hotel tax, other taxes, and all payments in place of taxes from other governments and government agencies. It also includes interest and penalties on taxes.
Liabilities	All revenues levied under Part 7, Division 2 of the Community Charter. Includes: user fees for water, sewer, solid waste, parks, recreation and culture centres/activities, and transportation; also includes any sales of other goods and services to individuals, organizations, or governments, including bulk sales revenue (such as revenue from the sale of bulk water).

Source: British Columbia, Ministry of Community, Sport and Cultural Development, 2021.

## Endnotes

1. This report follows reports published by the Fraser Institute assessing the state of municipal finance in the GTHA, as well as Metro Vancouver. For more on this subject, see Filipowicz, Emes, MacIntyre and Lammam, 2018; Lammam, Emes and MacIntyre, 2014; and Lammam and MacIntyre, 2014.
2. As noted at the time of the 2018 report, a regional district government can also provide services within one of its constituent municipalities that are not offered in other municipalities. One example of a service in Metro Vancouver not provided to all 21 municipalities is fire protection. The Villages of Anmore and Belcarra receive fire protection services from the Sasamat Volunteer Fire Department, which is funded by Metro Vancouver, but similar services are funded by the lower-tiered municipalities elsewhere in the region (Metro Vancouver, 2017).
3. This report also excludes Electoral Area A, which encompasses several peripheral or smaller communities, such as the sparsely populated areas north of North Vancouver, Barnston Island, and the University Endowment Lands west of the University of British Columbia. Electoral Area A is unincorporated, and therefore not included in the Local Government Statistics database. According to Statistics Canada, its population was 18,612 in 2021 (Statistics Canada, 2022a)—well under 1% of Metro Vancouver’s total population.
4. Municipalities with a population of 5,000 to 15,000 pay 70% of the cost while municipalities with over 15,000 pay 90% (British Columbia, Ministry of Justice and Attorney General, 2012).
5. Gerald Yip, Accounting Supervisor, District of West Vancouver, personal communication, April 28, 2014.
6. The Consumer Price Index (CPI) for the Census Metropolitan Area (CMA) of Vancouver (Statistics Canada, 2022b) is used to calculate inflation adjustments.
7. The dramatic change in Coquitlam’s ranking, from 10<sup>th</sup> in 2009 to first in 2019 seems largely a result of a spike in developer contributions received in 2019. For instance, according to government statistics, Coquitlam’s revenues from developer fees jumped from \$74,625,985 in 2018 to \$127,607,049 in 2019 (British Columbia, Ministry of Municipal Affairs and Housing, 2022). For reference, in 2020 developer contributions in Coquitlam were \$73,878,598, similar to the 2018 level.
8. Please note there were concerns about the treatment of garbage collection fees and changes during the 2009-to-2019 period in the Tri-Cities area. Direct communications the British Columbia Minister of Community, Sport, and Cultural Development confirmed (July 7, 2022 through multiple communications) that garbage-collection charges are recovered through fees rather than property taxes but still captured by government revenues as reported in the Local Government Database (Ms. Lisa Andres, Financial Officer for Local Government Finance, BC Ministry of Community, Sport and Cultural Development, personal communication, July 7, 2022).

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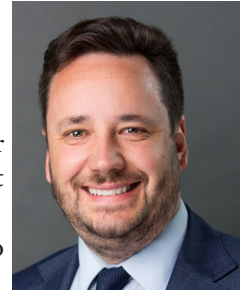
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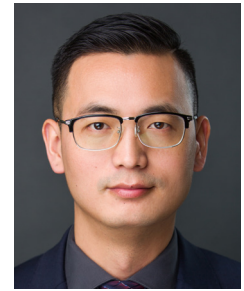
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