

District of Maple Ridge British Columbia

GFOA Award Recipient
for Excellence in
Financial Reporting



2008
Annual Report
For Fiscal Year Ending
December 31, 2008



Mayor Ernie Daykin
and Members of Council



Cheryl Ashlie
Councillor



Judy Dueck
Councillor



Al Hogarth
Councillor



Linda King
Councillor



Michael Morden
Councillor



Craig Speirs
Councillor



2008 Annual Report

District of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2008

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Canadian Award for Financial Reporting

Presented to

District of Maple Ridge
British Columbia

For its Annual
Financial Report
for the Year Ended

December 31, 2007

A Canadian Award for Financial Reporting
is presented by the Government of Finance Officers
Association of the United States and Canada
to municipalities whose annual financial reports
achieve the high program standards for Canadian
Government accounting and financial reporting.



K. L. R.
President
Jeffrey L. Esser
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, 2007. 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 18th consecutive year.

Message from the Mayor

On behalf of Council, I am pleased to present our 2008 Annual Report for the District of Maple Ridge. The Annual Report provides a comprehensive overview of the District's business activities including financial statements, a summary of department activities, demographic and community statistics, and taxation information.

Some will point out that we are in uncertain times, primarily due to poor world economic conditions that most of us feel are out of reach and out of our control. On the bright side, Canada seems to be weathering the storm fairly well as of the date I record my comments. Similarly, Maple Ridge continues to do well as evidenced through its continued growth and enquiries from outside our community regarding investment opportunities. We cannot lose sight however, of the fact that some of our neighbours and fellow Canadians have fallen upon hard times. The District of Maple Ridge is fortunate that it is in a strong financial position due to strong financial and strategic management. The District has positioned itself favourably for exciting future opportunities, but we are aware that circumstances can and do change quickly and so we remain vigilant.

In December 2008 Maple Ridge held its municipal election which saw some changes in Council make-up and a strong commitment to continue the community's course of concentrating efforts on economic, social, and environmental health. Our community has so many great attributes especially our natural outdoor assets. We have continued to support and grow the many special events that take place year round in Maple Ridge which has made us stand out and be recognized as a community of festivals and fairs. We are a giving and growing community – one that is blessed with high citizen involvement that is especially noticeable in the area of volunteerism.



Our citizens have asked their Council to address many important priorities including improved transportation and transit, sustainability and protection of green space, shopping opportunities, increased industrial tax base and local job creation, and public safety. We will be working hard on these priorities and will be introducing new and exciting programs as we get further into our new mandate. This Council will realize our priorities by building strong relationships with our neighbours and partners. Our citizens will continue to see benefits from pre-

viously executed work plans as we rollout results into 2009 such as:

- our new Town Centre Spirit Square on 224 Street adjacent to Memorial Peace Park
- a newly renovated, energy-friendly Fire Hall #1
- an updated Parks, Recreation & Culture Master Plan
- the Golden Ears Bridge
- advocating for enhanced transit services

I am pleased to work with an experienced and dedicated Council and District staff group. As a team and in partnership with the community we will achieve a great deal and make giant strides to becoming the model place we aspire to be. I welcome your comments and encourage your participation.

Maple Ridge is a great place to call home.

A handwritten signature in black ink, appearing to read "Ernie Daykin". The signature is stylized and written in a cursive-like font.

Ernie Daykin
Mayor

Message from the CAO

Maple Ridge is a wonderful community to live in. We are surrounded by an abundance of outdoor wilderness including forests, lakes, and waterways. There are many recreational opportunities for the outdoors enthusiast along with numerous community-based recreation facilities available to our citizens including the Arts Centre Theatre, Leisure Centre, ice arena, parks, and sport courts and fields. We have year-round festivals and fairs organized and led by an army of volunteers. We have a desirable quality of life and strong sense of community that is the envy of many. To help us maintain and build on this desirable position, the District of Maple Ridge adheres to a rigorous and comprehensive business planning process.



Highlights of the many accomplishments in 2008 were:

- Maple Ridge has the best of two worlds. It is a rural paradise interwoven with urban sophistication. It is a growing community acutely aware of the fine balancing that is needed to protect the interests of an increasingly diverse population. We continue our planning and the launching of policies and programs designed to revitalize and reinvigorate our downtown area:
 - Spirit Square - an exciting upgrade to Memorial Peace Park and 224 Street was approved after receiving significant funding from the Province.
 - In our ongoing efforts to address transit improvements and in collaboration with TransLink, we opened our new Transit Exchange at Edge Street and McIntosh Avenue.
 - After several years of background work, we have completed our Town Centre Area Plan including new Development Permit Guidelines.
 - A downtown Parking Strategy Review has been completed that has incorporated into it Smart Growth Principles; amendments were made to our parking bylaw.
- On the economic front, a strategic plan for economic development is being implemented. The four key sectors are:
 - Advanced manufacturing
 - High tech
 - Tourism
 - Education institutions

- Maple Ridge has quickly gained a strong reputation for liveability and quality of life including environmental strategies that have been formulated to help the community as it continues to grow:
 - "Green Infrastructure" is now incorporated into the Smart Growth plan for our town centre area and into environmental development permit guidelines.
 - Work is well underway on Environmental Sensitive Area Mapping and once complete will be a valuable reference tool to better identify where our environmentally sensitive areas are.
- Our online newsletter has gained strong momentum this past year as more than 1,000 people and growing now subscribe to this popular communications piece.

Major items to watch for in 2009:

- There will be several projects completed in 2009, the most significant being the opening of the Golden Ears and Pitt River Bridges. A vision for a bridge crossing over the Fraser River has long been held by citizens, businesses, and community leaders and so this has been long coming. This new link presents many positive opportunities for Maple Ridge.
- With the opening of the Golden Ears Bridge, one example opportunity offered to our community is the opening of new industrial lands at the north end of 256 Street.
- A new program called Our Town...Our Spirit addressing Town Centre Improvements will be launched
- Again, the District will be front and centre as several high profile special events take place in Maple Ridge including the BC Disability Games and Mainstage 2009.

Thank you to Council, our employees and the many volunteers who make this community such a wonderful place to live, work, and play.

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

J. L. (Jim) Rule
Chief Administrative Officer

Strategic Plan

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

MISSION

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

VALUE STATEMENTS

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

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

Environment

Vision 2025

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

Key Strategies

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

Transportation

Vision 2025

Maple Ridge has been able to accommodate tremendous population and economic growth by planning growth around multi-modal transportation routes. The District worked 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 co-operation with other regional stakeholders, identify improvements to the inter-municipal transportation system within the Lower Mainland and the Fraser Valley

Smart Managed Growth

Vision 2025

Maple Ridge has risen to the challenge of accepting growth while at the same time protecting the quality of life and diversity of residential options that is so important to

Strategic Plan

citizens. By densifying many neighbourhoods, the District has been 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 a land use management and development processes that are clear, timely, open, inclusive and consultative
- Use the Official Community Plan and the District's Corporate Strategic Plan to ensure growth is well managed and balances the three pillars of sustainability (social, economic and environment) thereby enhancing the unique quality of life in Maple Ridge
- Develop land use regulations, bylaws, procedures, and practices to implement the Official Community Plan and all other Strategic and Master Plans thereby providing clear interpretation of the District's direction, goals and objectives
- Manage existing municipal infrastructure through the preparation of appropriate plans to ensure development, maintenance and renewal of parks and open spaces; roads; sidewalks; water; sewer and stormwater systems; public buildings and, data and communications technology
- Encourage the use of adaptive technologies in new construction so that buildings are flexible to changing needs and demographics
- Explore the introduction of innovative new infrastructure and technology (such as fibre optics, geo-thermal power and energy from sewer systems)

Safe and Livable Community

Vision 2025

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

Key Strategies

- Strive for enhanced service levels, quality of life and independence by citizens and community organizations in the delivery of leisure services and other municipal services through community development
- Develop and implement preventative as well as reac-

- tionary plans to address the impacts of emerging social issues on the local community and citizens through social planning and collaboration with other levels of government and local service providers
- Work closely with the School Board, Health Authority, Regional Library, other levels of government and other agencies to encourage the adequate provision of public services that are not the responsibility of local government
- Establish an emergency response and recovery plan in consultation with other public sector agencies, community groups, and other relevant stakeholders
- Establish neighbourhood and community education programs to provide citizens with information and materials on emergency planning procedures
- Ensure development standards incorporate sustainability, crime prevention, safety and security concepts
- Develop preventative as opposed to remediation initiatives in the delivery of fire and police services
- Ensure that quality emergency services are delivered in a timely, effective and efficient manner through the development of multi-year Business Plans, which include detailed, sustainable multi-year financial plans
- Continue with the implementation of the Police and Fire Master Plans
- Provide a variety of parks, trails, open spaces and gathering places
- Recognize and support the important contribution of volunteers in the community
- Encourage active and healthy living among citizens through the provision of a variety of exceptional recreational, educational and social activities
- Preserve and enhance heritage resources to provide citizens with the historic context of the community
- Encourage citizens and the community to develop their creative potential and a strong sense of community through the provision of excellent arts and cultural opportunities, special events, educational and social activities

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

Strategic Plan

- Review policies and processes to ensure they are consistent with the corporate strategic direction and external influences
- Provide high quality municipal services to our citizens and customers in a cost effective, efficient and timely manner

Governance

Vision 2025

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

Key Strategies

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

Community Relations

Vision 2025

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

Key Strategies

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

Inter-Government Relations/Networks

Vision 2025

The District receives outstanding levels of support and cooperation from senior levels of government, crown agencies, the regional district, the school district, our municipal neighbours, First Nations, community groups and corporate Canada because of the strong, positive

working relationships, at both the political and staff level, that have been established and nourished over the years.

Key Strategies

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

Economic Development

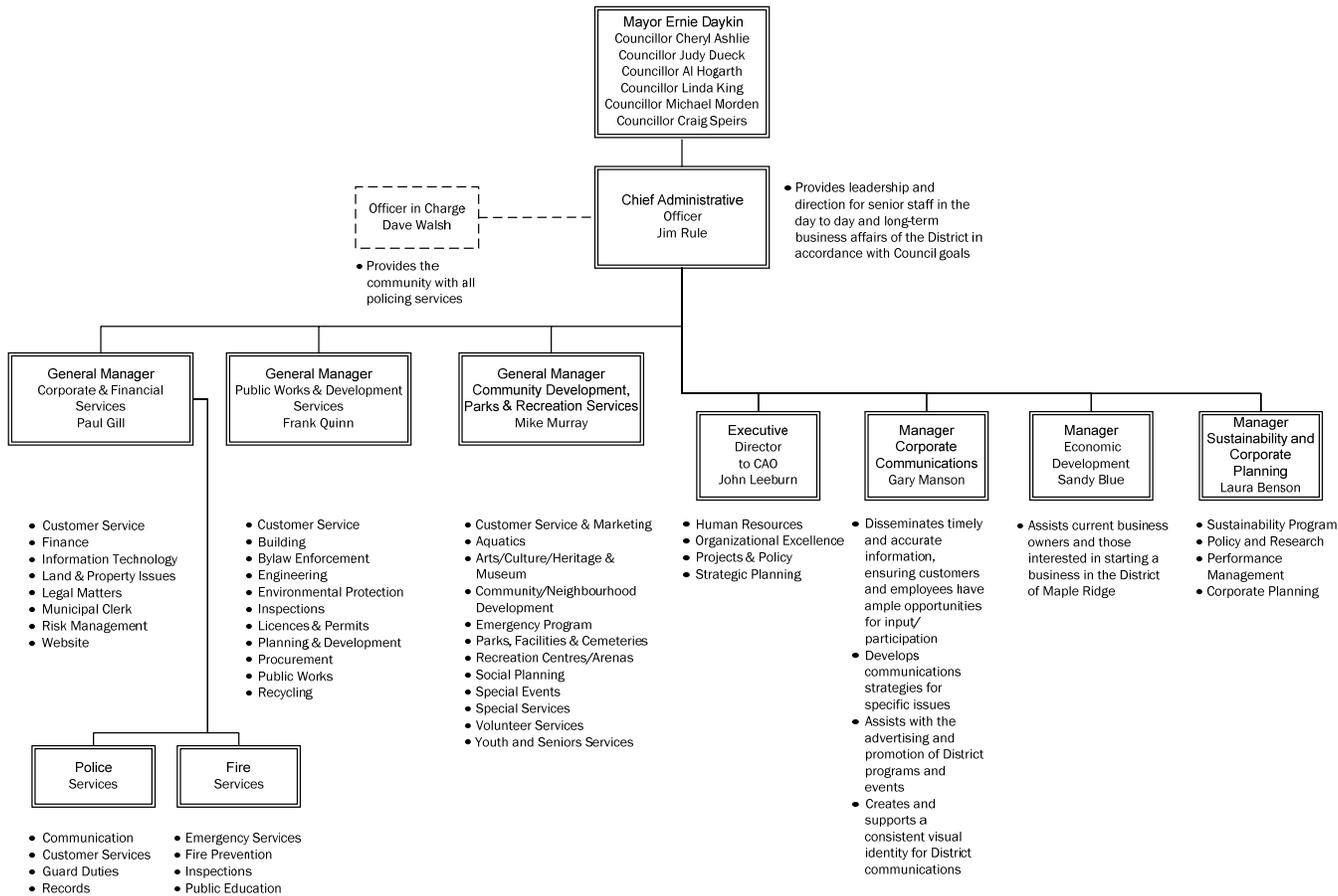
Vision 2025

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 District's famed rural areas; home-based businesses were encouraged and clean industry was attracted to existing and new business parks created near key transportation junctions and neighbourhoods. The District enjoys the many benefits of having the majority of its residents work in the community in which they live.

Key Strategies

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

Organization Chart



District Officials

2008 – 2011 Council

Mayor Ernie Daykin

Councillor Cheryl Ashlie
Councillor Judy Dueck
Councillor Al Hogarth

Councillor Linda King
Councillor Michael Morden
Councillor Craig Speirs

2008 Appointed Officials (Department Heads)

Chief Administrative Officer..... Jim Rule, MA, B.ES (Hon.), P.Mgr., MCIP
General Manager: Community Development, Parks & Recreation Services..... Michael Murray, BRE
General Manager: Corporate & Financial Services..... Paul Gill, BBA, CGA, FRM
General Manager: Public Works & Development Services..... Frank Quinn, P.Eng., MBA
Executive Director to the Chief Administrative Officer..... John Leeburn, B.Comm., MBA
Chief Information Officer John Bastaja, BA, MRM
Director of Community Fire Safety Services/Fire Chief Dane Spence
Director of Community Services..... Sue Wheeler
Director of Engineering Operations Russ Carmichael, ASCT, FRM
Director of Operations & Staff Development/Fire Chief..... Peter Grootendorst, CFO, MA
Director of Licences, Permits and Bylaws Brock McDonald, B.Sc.
Director of Parks & Facilities..... David Boag
Director of Planning..... Jane Pickering, MCP, MCIP
Director of Recreation Kelly Swift, BGS
Manager of Accounting..... Catherine Nolan, CGA
Manager of Business Systems..... Kathleen Gormley
Manager Corporate Communications..... Gary Manson, BBA, MBA
Manager Economic Development..... Sandy Blue, ABC
Manager of Financial Planning Trevor Thompson, BBA, CGA
Manager of Legislative Services Ceri Marlo
Manager of Revenue & Collections Silvia Rutledge
Manager Sustainability and Corporate Planning Laura Benson, CMA
Municipal Engineer..... Andrew Wood, PhD., PEng.
R.C.M.P. Officer in Charge Superintendent Dave Walsh

Municipal Auditors

BDO Dunwoody LLP

Municipal Bankers

TD Canada Trust

Municipal Solicitors

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

Commissions of Council

Maple Ridge and Pitt Meadows Parks & Leisure Services Commission

School District No. 42

Trustee Kathie Ward, Chair
Trustee Dave Rempel
Trustee Mike Huber
Trustee Ken Clarkson (alternate)

Maple Ridge Council Liaison

Mayor Ernie Daykin
Councillor Judy Dueck
Councillor Craig Speirs
Councillor Linda King (alternate)

Maple Ridge Citizens at Large

Ian Brown
Mandeep Bhuller
Geordie Craig
Angie Rowell

Pitt Meadows Council Liaison

Mayor Don MacLean
Councillor Gwen O'Connell
Councillor Doug Bing

Pitt Meadows Citizens at Large

Neil Pukesh
Christine Smith

Municipal Liaison

Mike Murray
David Boag
Kelly Swift
Sue Wheeler
Ingrid Kraus



Cyclist on Dykes Between 216 Street and 203 Street

Council Committees and Other Appointments

The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 2008 – 2009 are as follows:

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

Audit and Finance Committee
Committee of the Whole

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

Advisory Committee on Accessibility Issues
Advisory Design Panel
Agricultural Advisory Committee
Bicycle Advisory Committee
Community Heritage Commission
Court of Revision (Frontage Tax)
Development Agreements Committee
Economic Advisory Commission
Parks & Leisure Services Commission
Social Planning Advisory Committee

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

Fraser Basin Council
Fraser Valley Regional Library
Lower Mainland Treaty Advisory Committee
Metro Vancouver Regional District
Metro Vancouver Labour Relations Bureau
Metro Vancouver Agricultural Committee
Metro Vancouver Regional Planning Committee
Metro Vancouver Mayors Committee
Metro Vancouver Waste Management Committee
Maple Ridge/Pitt Meadows Airport Society
Maple Ridge & Pitt Meadows Policing Task Force

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

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

Progress Report 2008

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

In the 2007 Annual Report, the District committed to specific goals and objectives, and set out ways to measure performance towards achieving them. This document communicates the District's performance on a variety of goals and objectives within the focus areas identified by Council in the Strategic Plan. The District will continue to measure performance in these areas throughout 2009.

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Progress Report 2008

Strategic Direction

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

Develop and implement preventative as well as reactionary plans to address the impacts of emerging social issues on the local community and citizens through social planning and collaboration with other levels of government and local service providers.

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

Establish an emergency response and recovery plan in consultation with other public sector agencies, community groups, and other relevant stakeholders.

Establish neighbourhood and community education programs to provide citizens with information and materials on emergency planning procedures.

Ensure development standards incorporate sustainability, crime prevention, and 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.

Safe and Livable Community

As Maple Ridge continues to grow, safety remains a top priority. Continued implementation of the Fire Master Plan in 2008 expanded the team of full-time career firefighters to 29, and six full-time officers. The Community Wildfire Protection Plan was created to protect and preserve the forested areas as well as provide for a level of safety from wildfire for the citizens. Community safety officers commenced work in the community in July 2008 to improve the public's feeling of safety. The RCMP, Outreach workers and other service providers are working together to reduce the number of homeless. A public education program including a comprehensive website section was implemented to bring information to citizens about the Municipal Emergency program and to provide updates on emergency incidents.

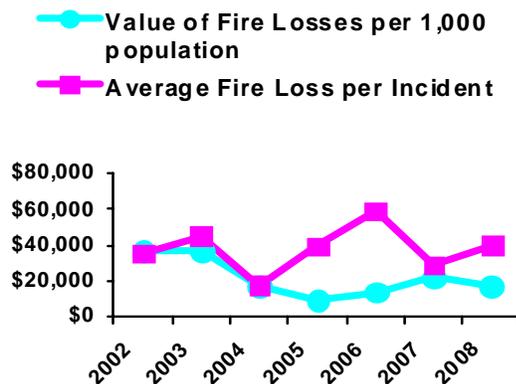
Performance Measures

Reduce the severity of fires through adequate response times and personnel

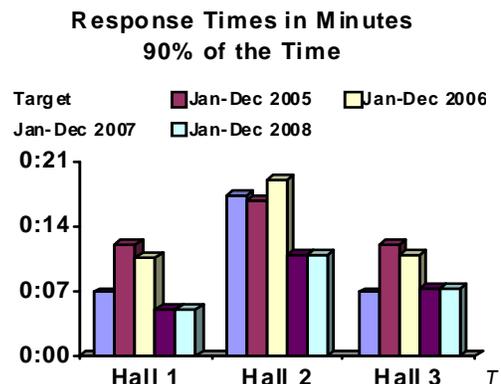
In 2006, there were 16 full-time firefighters on staff, with a target of four firefighters available 24 hours per day, 7 days per week 100% of the time. For 2007, there were 22 full-time firefighters on staff, with a target of four firefighters available 24 hours per day, 7 days per week 100% of the time. For 2008, there were 29 full-time firefighters on staff, with a target of seven firefighters available 24 hours per day, 7 days per week 100% of the time.

Construction of Fire Hall 4 in the Albion area should begin in 2010.

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



The Value of Fire Losses per 1,000 population decreased in 2008 due to an overall decrease in the total fire losses for 2008 (31) compared to 2007 (55). There was an increase in the Average Fire Loss per incident and one of the factors that affects this calculation is the ever-increasing costs to repair fire-damaged structures, which increases the overall cost of the losses.



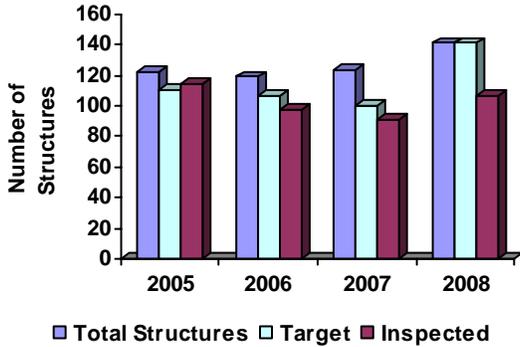
The response time for calls in the various hall areas does not include dispatch time.

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

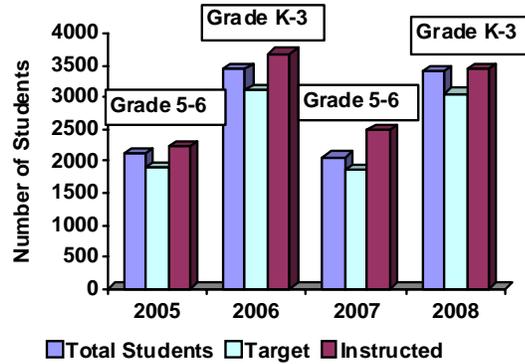
Progress Report 2008

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

Inspection of Multifamily Residential Structures



Students Attending Fire Safety Education Sessions



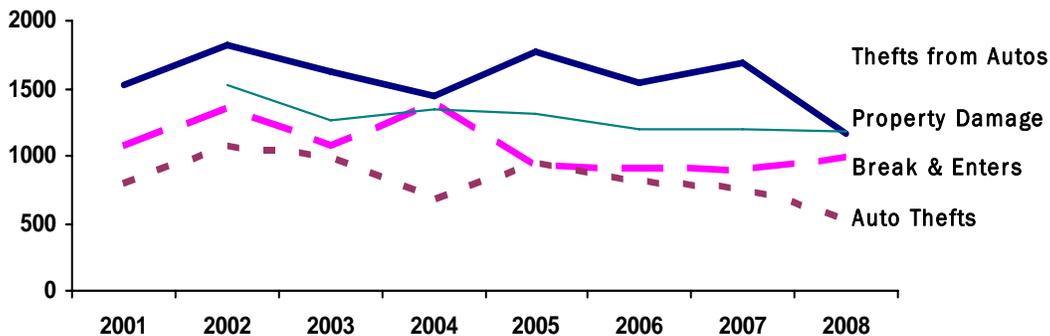
K-3 and Gr. 5-6 are alternated from year to year. 2005 and 2007 saw Gr. 5-6 and 2006 and 2008 saw K-3

	2002	2003	2004	2005	2006	2007	2008
Number of fire incidents – all *	n/a	n/a	n/a	n/a	320	261	249
Number of fire incidents – structure/vehicle	277	235	209	184	136	116	104
Number of fire-related injuries	6	3	0	5	5	11	4
Number of fire-related deaths	1	0	0	0	0	0	1

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

Reduce the number of property crime offences

Local detachment focus in 2008 was to develop and implement strategies to address community crime problems, and identify emerging problems, prolific offenders, and hotspots so that criminal intelligence could be coordinated.



Auto Thefts – In 2008, Maple Ridge experienced a 29% decrease in Theft of Auto when compared to 2007. This decrease was consistent throughout the year and can be attributed to numerous prolific car thieves being arrested and held in custody.

Theft from Auto – Theft from autos is closely tied to vehicle thefts and are often committed by the same offenders who steal vehicles. In 2008, Maple Ridge experienced a 31% decrease in this crime category compared to 2007.

Property Damage (Mischief) – This offence type saw an overall decrease in 2008 of 3%. This decrease was especially evident during the last two quarters of 2008.

Progress Report 2008

Break and Enters – This crime type is broken down into three categories – Commercial, Residential, and Other.

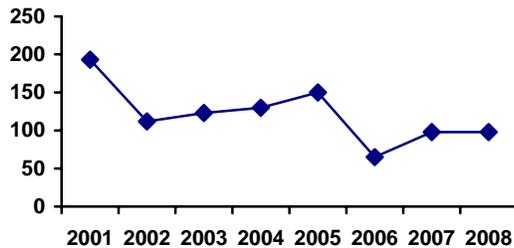
- Commercial Break and Enters were up over 2007 by 23% and were consistently up in all four quarters of 2008. The majority of these offences were located in the downtown core. Key arrests were made late in 2008 and will likely have an impact on those numbers in 2009.
- Residential Break and Enters were up over 2007 by 31%. This increase was primarily noted in the final quarter of 2008. Again, key arrests were made in early 2009.
- Other Break and Enters were consistently down in 2008, showing an overall 31% decrease over 2007.

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

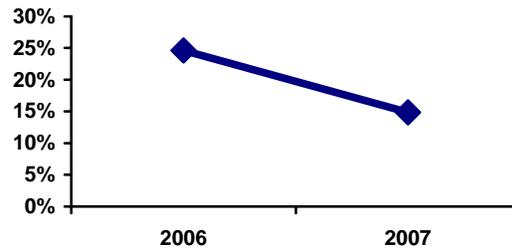
The Ridge Meadows Youth Diversion Program was established in 1994 to divert first-time young offenders away from the court system. It works on the philosophy of immediate consequences for crimes, restitution to victims and mentoring. In addition to giving first-time offenders a second chance, the program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

The rate of youth recidivism was in its third year for 2008, and it represents the percentage of first-time young offenders who re-offend within one year of their participation in the diversion program.

Number of Youths in Diversion



Rate of Youth Recidivism

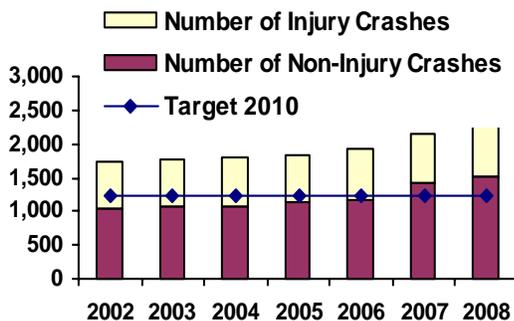


Increase in 2007 and 2008 is a result of increased awareness of RCMP members to utilize this program. Training programs with new recruits now include the Youth Diversion Program process.

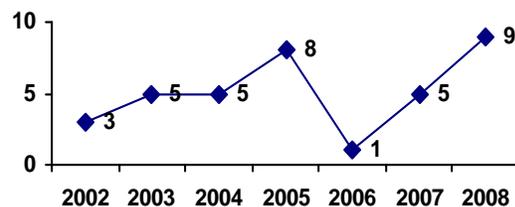
RCMP members communicate and recommend youths when appropriate to the Youth Justice Committee. New RCMP members are introduced via an orientation session on how this program works and can benefit youth in the community. As of date of publication, 2008 figures for diversion are not available from the Province.

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

The District is participating in Traffic 2010 initiatives to reduce serious injury accidents by concentrating on impaired driving, aggressive driving, high crash intersections, and seatbelt usage and participating in Safer Cities initiatives involving RCMP members, volunteers, and District staff. A specific initiative is in place to reduce the number of crashes by 30% over the period 2004-2010. In 2003 there were 1,765 crashes, making the 2010 target 1,236.



Number of Crashes Resulting in a Fatality



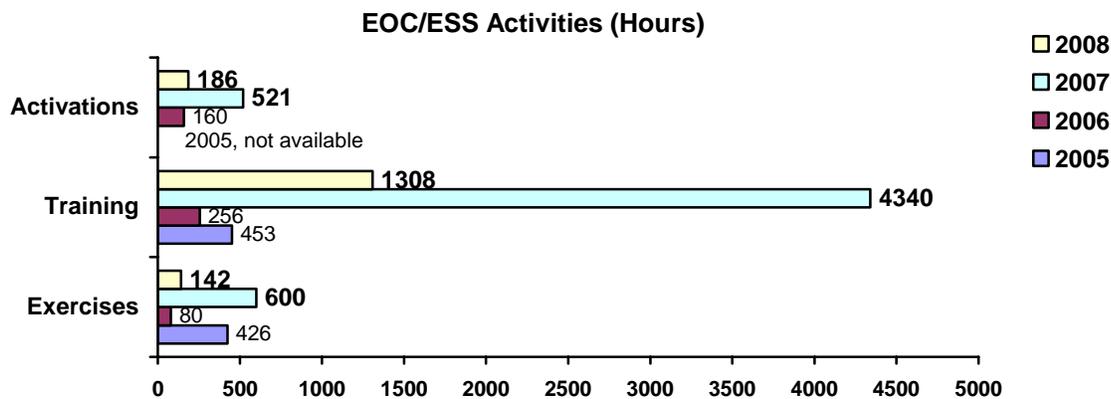
* Source: Safer City Planet Data Base; excludes parking lot crashes.

Progress Report 2008

Ensure adequate commitment to Municipal Emergency Program staff and volunteer development

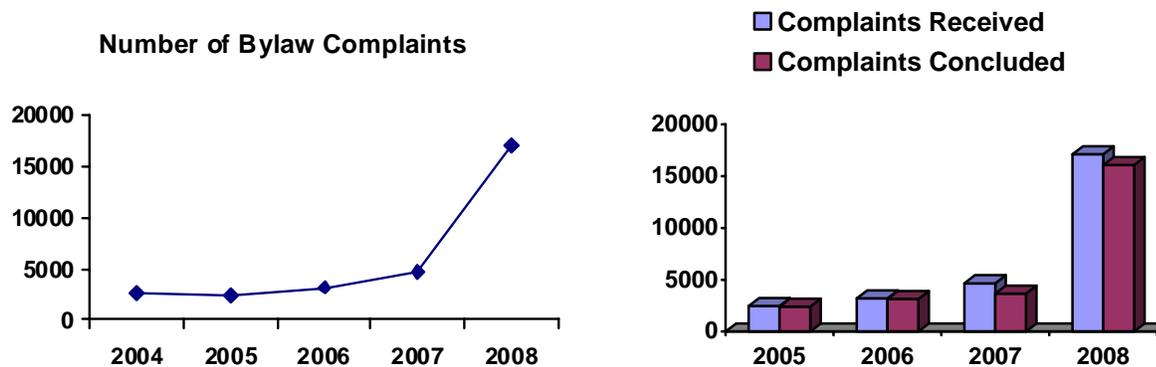
The Municipal Emergency Program (MEP) is a joint program shared by the District of Maple Ridge and City of Pitt Meadows. Each community has an Emergency Operation Centre (EOC) which is staffed by individual emergency response teams. In the event that a major disaster occurs, the incident would be managed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

The EOC was activated fewer times in 2008 than in the previous year, but a greater amount of time was allocated to EOC training and preparation. In 2007, the Fraser River Freshet was particularly of concern resulting in many hours of preparation for a potential flood. Several high water events in the Alouette River system and windstorms added to the high number of EOC hours recorded in 2007. Emergency preparedness in the community is enhanced by providing opportunities for District staff, volunteers and agency designates to develop their skills through training, and real or simulated response situations. In addition, information sessions are provided to citizens and community groups.



Ensure public compliance with Municipal bylaws

A cooperative approach to bylaw enforcement issues is achieved through effective partnerships with the RCMP, SPCA, Ministry of Health, Community Outreach, Downtown Parking Association, Business Improvement Association, Adopt-a-Block Society, and other agencies. A 2008 priority involved work towards the development of a new animal shelter, implementation of a comprehensive dog licensing program, and completion of the corresponding new animal services business plan.



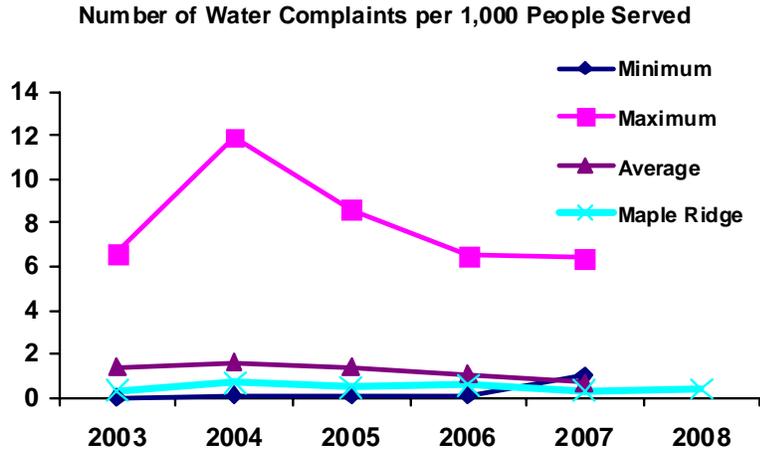
Proactive enforcement in the downtown core created an increase in bylaw complaint files received. Of the 17,100 bylaw complaints received during 2008, almost 94% were concluded. The percentage of concluded files was considerably higher than 2007, but files are not necessarily concluded in the same month that they were received.

Progress Report 2008

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

Provide high quality drinking water to homes and businesses

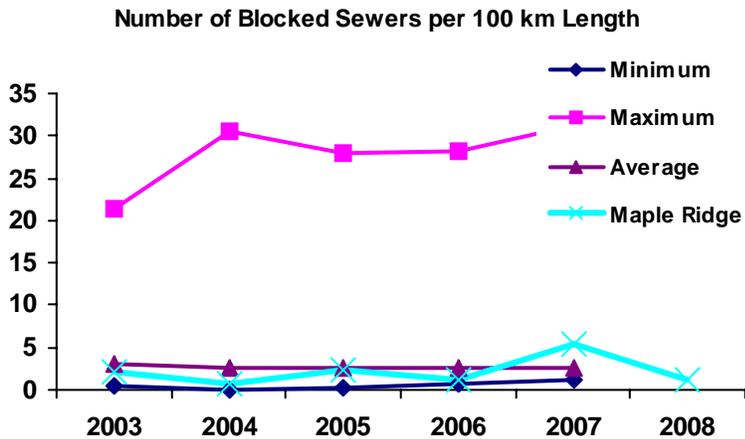
The District's Operations Department maintains 373 kilometres of watermain and in 2008 distributed 11,416,010 cubic metres of water. In addition to providing high quality, safe drinking water, ensuring the security of the water distribution system is a priority, along with ensuring an adequate supply of water flow for fire protection.



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

Maintain an effective and reliable sanitary sewage collection system

The District's Operations Department maintains 261 kilometres of gravity sanitary sewer. Maintaining a dependable sewage collection system with minimal blockages is a priority, as well as minimizing the environmental impact of blockages and overflows.



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

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

Progress Report 2008

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

Building Community Solutions is a project funded by the Communities in Action program of United Way of the Lower Mainland. The Neighbourhood Development Coordinator from the Community Services Department acts as a liaison from the Social Planning Advisory Committee to the Building Community Solutions Steering Committee.

The Building Community Solutions Steering Committee recognizes the importance of the role of neighbourhoods in health and well-being. One of the goals of this committee is to educate citizens regarding neighbourhood health, to support connections and networks, and to develop and promote programs and tools that assist in strengthening neighbourhoods. In 2008, Building Community Solutions funded a record high 21 'Seed Grants' for local neighbourhoods to host gatherings designed to connect and strengthen their neighbourhoods.

One objective of this committee is to work with two pilot neighbourhoods: Laityview Good Neighbours and the Mountainview Neighbourhood Association. In 2008 these two neighbourhood associations continued to be supported both in their development and in hosting a number of very successful neighbourhood events (movie nights, neighbourhood walks and barbecues, Easter Egg Hunt, etc). In addition, the two pilot neighbourhoods hosted their first joint event – a Community Safety Fair. Creating opportunities for neighbourhoods to link, network, and share ideas and resources will be an ongoing objective in 2009.

A focus in 2009 will be to work with the pilot neighbourhood associations to develop Neighbourhood Quality of Life Plans. Lessons learned from these pilot processes will assist in the development of a template that will be available for other neighbourhoods to develop their own Quality of Life Plans. The pilot neighbourhood processes are scheduled to take place in the fall of 2009 with the development of a template scheduled to be completed in early 2010.

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

In the fall of 2008, the update the 2002 Community Profile began. Working in partnership with the Building Community Solutions Committee, a community steering committee was formed to oversee the process. The update will provide a comparison to the benchmark indicators created in 2002. In addition, the need to expand the research to respond to current community issues and service delivery models was recognized with the addition of 8 new indicators. The document will be completed in spring of 2009 and will be utilized in the process to develop a Social Sustainability Strategic Plan.

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

The Substance Misuse Prevention Task Force of the Social Planning Advisory Committee completed and released its final report, which outlined 33 recommendations. The report was endorsed by the Social Planning Advisory Committee and Maple Ridge Council. In the spring of 2007, the Task Force became a Standing Committee of the Child, Youth and Family Network. Then in June of 2007, the Task Force hosted a community prioritization workshop identifying the top 10 recommendations.

The development of the Opening Doors Network whereby all the agencies supporting youth with addiction issues come together with the goal of streamlining services and working together to "fill in the gaps" in services, continues to be a successful initiative.

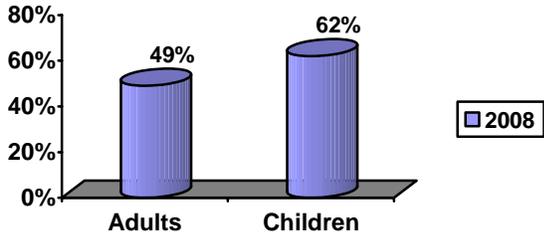
The Substance Misuse Committee continues to support the work of community agencies and networks to address a number of the recommendations outlined in the 2007 report. In the fall of 2008, the Committee published a report card update on the progress made on the top 10 priority recommendations. The ongoing goal of the Committee is to obtain funding to support the mobilization of the community networks to continue to build on current work addressing the prioritized recommendations.

Progress Report 2008

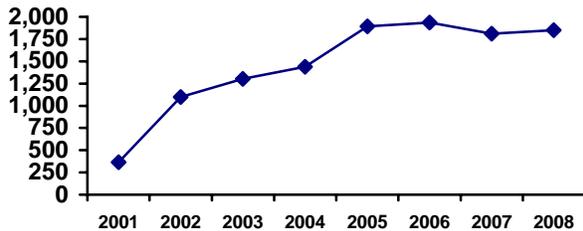
Create a community culture where active living is part of daily life

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

Percentage of citizens who are vigorously active



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



“Creating a community culture where active living is part of daily life” was measured in 2005 as “The percentage of citizens who are *moderately* active”. At that time 55% of Adults and 77% of children reported that they were moderately active.

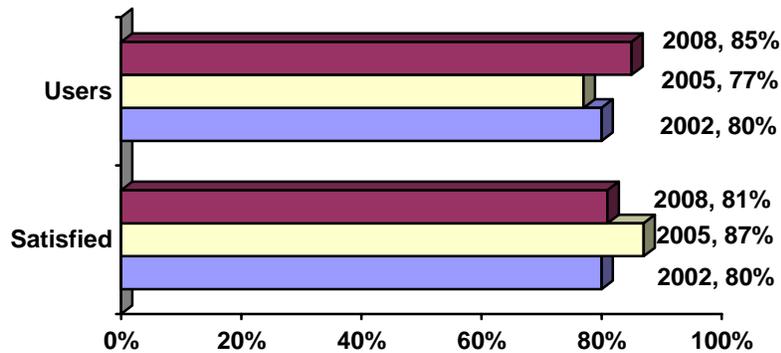
When preparing for the 2008 survey, the Parks and Leisure Commission identified that moderate physical activity was not adequate to achieve the benefits that the Department is striving for, and changed the phrasing of the question to measure “The percentage of citizens who are *vigorously* active four or more days of the week”.

* **Source:** Parks and Recreation Survey conducted by Ipsos-Reid in 2005 and 2008.

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

Percentage of citizens who use available Parks & Leisure Services

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



* **Source:** Parks and Recreation Survey conducted by Ipsos-Reid in 2002, 2005 and 2008.

Progress Report 2008

Economic Development

Strategic Direction

Use a formal economic development strategy, grounded in the principles of sustainability, as a means to structure a positive business and investment climate.

Support the retention and expansion of existing local businesses that add to the quality of life in Maple Ridge.

Identify, in consultation with community stakeholders, specific new investment and employment opportunities.

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

Develop an efficient, customer-service oriented approach to the delivery of municipal services that is timely, cost effective, friendly and efficient.

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

Preserve natural assets that could positively contribute to economic development.

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

Maple Ridge is poised for unprecedented growth, due in large part to the billion plus dollars of investment in the Golden Ears and Pitt River Bridge projects that open here in 2009. The increased accessibility the bridges provide was one of the key reasons that the Real Estate Investment Network (REIN) in their 2006 research report "The Gateway Effect" that detailed the impact of the Gateway Project's transportation improvement projects on real estate found that Maple Ridge is the number one region positioned to benefit from these transportation improvements. Commute and travel distances are measured in minutes, not kilometres. If you can reduce commute and travel times to and from an area, you make that area much more desirable as a place to live.

In their Economic Strategy adopted by Council in 2006, the Economic Advisory Commission identified four priority sectors to help drive economic growth – they are High Tech, Advanced Manufacturing, Post Secondary Education and Tourism. The top three goals for economic development are to attract commercial and industrial investment; create high value jobs; and actively encourage revitalization of the Town Centre.

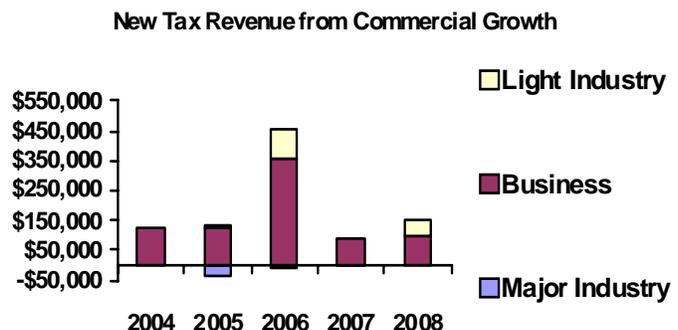
A key role for Maple Ridge Economic Development in 2008 was building awareness among key target audiences and prospective investors of the benefits of investing in Maple Ridge.

Awareness is building, and the availability of affordable industrial, commercial, and residential real estate is already fuelling significant interest in Maple Ridge as a place to invest.

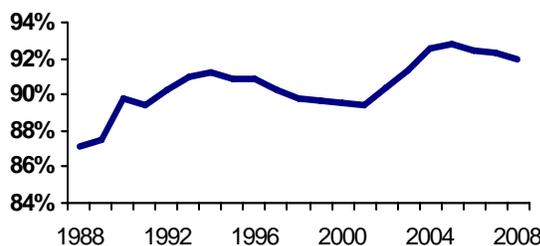
Performance Measures

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

New business and light industry properties on the assessment roll will generate \$151,536 in general taxes. There was no construction in the major industrial class.



Percentage of Tax Assessment Base from Residential Sectors



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

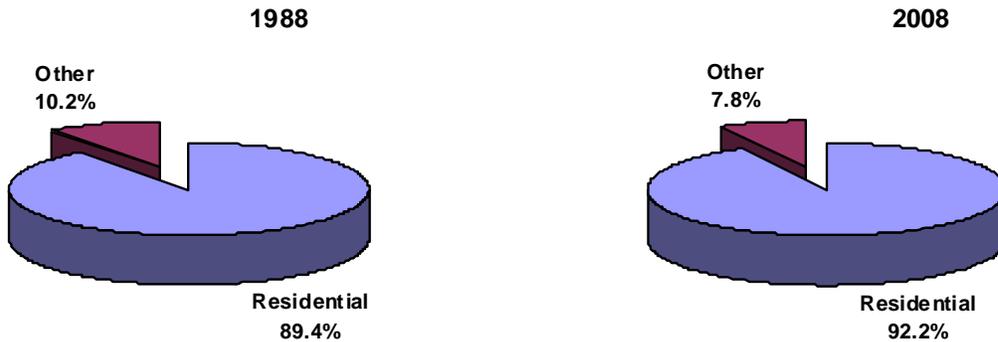
In 2008 assessments did not increase due to market appreciation as the Province froze assessment increases for most property classes.

Due to the assessment freeze the majority of the change in assessed values was due to new construction. The rate of new construction in the residential class of properties was similar to the new construction rate in non-residential properties resulting in a minor reduction in the proportion of the assessment base that is residential.

Progress Report 2008

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

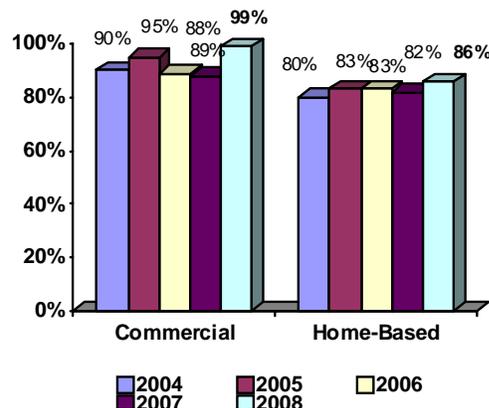
Property Assessment Values by Property Class



Attracting new investment and employment to Maple Ridge is important. Retaining current businesses is equally important. In 2008, 99% of commercial business licences were renewed, which is considerably higher than the previous year. For home-based business licences, 86% were renewed, which is also higher with the previous year.

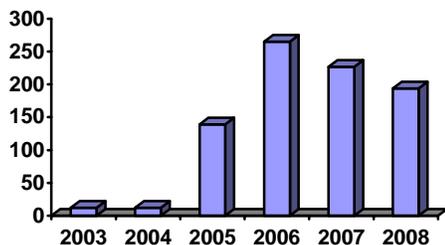
The number of business licences issued in 2008 was 4,232. Commercial licences accounted for 1,476; there were 1,571 home-based businesses licences, and 1,138 non-residential licences (businesses based in other communities), as well as 47 non-profit licences.

Business Licence Renewals

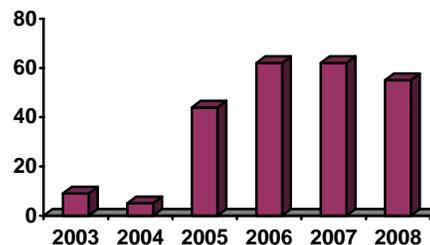


Attract film productions through excellent customer service, cost competitiveness and a streamlined process

Number of Permits



Number of Productions



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

Smart Managed Growth

Strategic Direction

Develop a land use management and development processes that are clear, timely, open, inclusive and consultative.

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

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

Manage existing municipal infrastructure through the preparation of appropriate plans to ensure development, maintenance and renewal of parks and open spaces; roads; sidewalks; water; sewer and storm-water systems; public buildings and, data and communications technology.

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

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

The District has recently put into place a number of policies geared towards its commitment to Smart Growth sustainability principles, which includes increasing density in areas where it is appropriate. In November 2008, an Area Plan for the Maple Ridge Town Centre was adopted to guide development in the areas of green infrastructure, land-use, parks and conservation, and multi-modal transportation. Development Permit Area Guidelines were included in the Area Plan, which encourage green building techniques, quality urban design principles, etc. The Town Centre Area Plan is incorporated into the 2006 Official Community Plan. Also adopted in November were changes to the Off-Street Parking & Loading Bylaw that came out of recommendations from a Town Centre Parking Strategy study, completed in July 2008, which resulted in the reduction of the number of parking stalls required in the Town Centre central business district and the inclusion of storage requirements for short-term and long-term bicycle parking.

The new policies encourage higher residential densities, a variety of housing types and tenures, and mix of land uses, while creating a pedestrian and bicycle-friendly environment through green routes and street design, quality compact development, reduced parking standards, and an increase in green space.

Supporting the new Town Centre sustainable development policies is the existing Revitalization Tax Exemption Bylaw that was adopted in 2006. This Bylaw permits a tax exemption for residential development greater than four storeys in specific areas of the Town Centre and a further tax exemption if the building is LEED Canada certified (Leadership in Energy and Environmental Design). The District is applying a LEED rating system to the new Town Centre Fire Hall addition, with the intention that it will achieve a Silver LEED rating upon completion.

In order to encourage modest density infill in single-family areas of Maple Ridge, a Detached Garden Suites Bylaw was adopted in November 2008. This Bylaw permits a detached accessory dwelling unit to an existing house in specific single-family zones in Maple Ridge. Detached Garden Suites offer a smaller, accessible and ground-oriented housing form that enables aging in place for residents and the provision of affordable housing.

Performance Measures

Encourage residential development in the Regional Town Centre

Number of residential units created in the Regional Town Centre

	<u>2008</u>	<u>2007</u>
Apartments	66 units in 2 new buildings	328 units in 6 new buildings
Townhouses	0 units	0 units
Single Family Dwellings	1 units	1 units
Total	67 units	329 units

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

Progress Report 2008

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

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

Phases Completed

Park Name or Location	Original Completion Target	Revised Completion Target	Consultation	Feasibility, Concept	Open Houses	Council Approval	Tender Awarded	Development	Comments
North Cottonwood Park	2005	Comp	•	•	•	•	•	•	
201 and Telep	2005	Comp	•	•	•	•	•	•	
MRSS Lacrosse Box	2006	Comp	•	•	•	•	•	•	
Westview Artificial Field	2006	Comp	•	•	•	•	•	•	
Youth Action Park	2006	2008	•	•	•	•	•	•	Opened April 2008
Firefighter's Park	2006	2008	•	•					On hold-pending Fire Dept space analysis
Silver Valley Park	2006	2007	•						Awaiting land transfer
Webster's Corners	2006	2008	•						Consultation October 2008
Cottonwood East	2007	2009							Initial design planning April 2008
BMX Skill Develop't Park-Albion Park	2008	2009							Initial design meeting October 2008
Hammond Sport Field Renovation	2008	2009							On hold as project is dependent on successful grant application and third party funding



Rieboldt Park

Transportation

Strategic Direction

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

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

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

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

The District's transportation network is undergoing major improvements. In 2008, road improvements were commenced on Abernethy Way, a conceptual design was completed for the 240 Street Bridge over the South Alouette River, and a traffic signal was installed on 232 Street at 128 Avenue. Road improvements were completed on the Cottonwood Connector from 118 Avenue to Dewdney Trunk Road and the first roundabout in Maple Ridge was completed. Safety was increased for cyclists with the installation of bike lanes on 240 Street from 113A to Dewdney Trunk Road and pedestrians saw traffic calming measures put in place on River Road as well as Kanaka Way (232 Street to Gilker Hill). Transit exchange improvements were completed in the downtown core.

Performance Measures

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

In a partnership with the Insurance Corporation of British Columbia, the District has established a Safer City program. This includes a number of transportation-related initiatives to help make the community a safer place for automobile drivers, cyclists, pedestrians, and equestrians. There were a number of Safer City initiatives completed in 2008. It is anticipated that an ongoing commitment to this program will result in a decrease in ICBC's "Crash Index Rating" as well as providing citizens with a safer transportation network. *Crash measures are reported on page 14.*

2008 Safer City Initiatives

Intersection Improvements

- 232 Street at 128 Avenue

Pedestrian Facility Improvements

- 232 Street and 122 Avenue
- Lougheed Highway and Burnett Street
- Eight Bus Pads

Traffic Calming Initiatives

- River Road (207 Street to 216 Street)
- 227 Street at 116 Avenue
- 216 Street at 124 Avenue

Cycling Facility Improvements

- 240 Street (Dewdney Trunk Road - 113 Avenue)

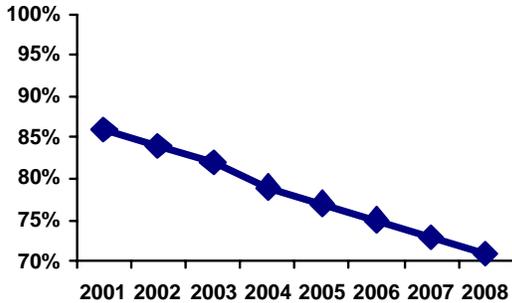


Progress Report 2008

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

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. In 2008, 71% of the District's roads were in a condition at or above acceptable.

Percentage of roads in a condition at or above acceptable



In 2008 a pavement condition and deterioration survey was conducted by an independent engineering firm who determined the existing road network is experiencing visible and accelerating deterioration.

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



The Golden Ears Bridge and Pitt River Bridge are currently under construction and will open in 2009

Environment

Strategic Direction

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

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

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

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

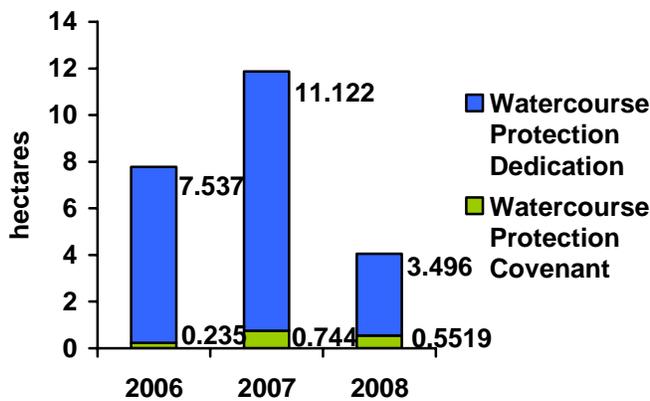
Lobby senior levels of government to change codes and regulations to promote or require the use of "green" and innovative technology.

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

Performance Measures

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

Area of land dedicated or protected by covenant for watercourse protection



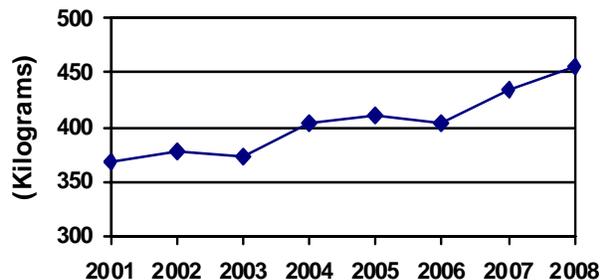
The District continues to pursue its strong commitment to environmental practices by acquiring and protecting lands adjacent to watercourses.

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

The District's partnership with Ridge Meadows Recycling Society provides citizens with a recycling depot and within the urban area, curbside collection. The number of educational events has risen from 84 in 2001 to 178 in 2008.

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

Recycling per Household



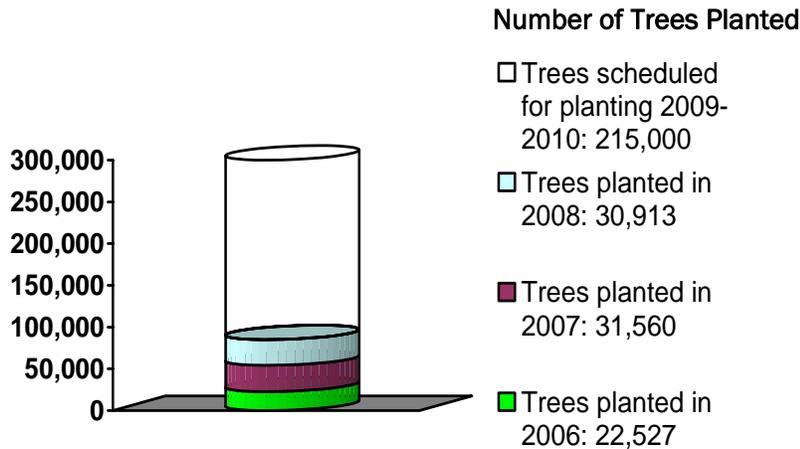
Progress Report 2008

Promote individual and community responsibility for the stewardship of natural resources

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

Using conservation lands under the District’s control, ecosystem restoration work including tree planting in the order of 300,000 trees and management of invasive species, is being undertaken under the direction of a project steering committee and funded by various corporate sponsors such as BC Hydro, Small Potatoes Urban Delivery, the Globe Foundation, the Director’s Guild and others.

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



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



Fire Hall 1, on the corner of Dewdney Trunk Road and 227 Street is undergoing a major expansion that incorporates many 'green' technologies. The building will be certified by the Leadership in Energy and Environmental Design (LEED) green building rating system. Geothermal technology is just one of the features that will reduce the Fire Hall's carbon footprint. The result will be lower energy consumption, lower heating costs, and lower greenhouse gas emissions.

Community Relations

Strategic Direction

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

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

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

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

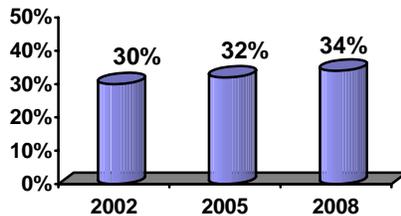
Provide opportunities through events and festivals for growing our citizens' sense of community.

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

Performance Measures

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

Community Volunteerism *



One-third (34%) of Maple Ridge residents volunteered within the community during 2008. The proportion of Maple Ridge residents who say they have volunteered has increased marginally since 2002 (up four percentage points from 30%).

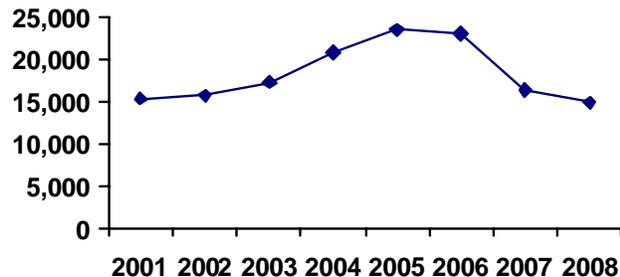
* **Source:** Parks and Recreation Survey 2002, 2005 and 2008 survey conducted by Ipsos-Reid.

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

Through the District's partnership with Ridge Meadows Recycling Society (RMRS) and Community Living BC, people with developmental disabilities are provided with employment and training opportunities.

In 2008, 32 people with developmental disabilities worked for RMRS, up from 27 in 2001. As many of these people are transitioning from high school, they might only work a few hours a day, which accounts for the downturn in the annual hours of work.

Annual Hours of Work for People with Developmental Disabilities



Progress Report 2008

Other Community Relations Accomplishments:

- Early in 2008, 12 volunteers had acquired the specialized aquatics skill and water safety training, through the volunteer leadership development program, to be employed as lifeguards and instructors. This resulted in a decrease in the number of volunteers and hours for 2008 as the new staff became trained in volunteer management, in preparation for the annual recruitment and the influx of new volunteers.

In 2008, during the transition, 10 new volunteers donated 253 hours to the Aquatics area in the Maple Ridge Leisure Centre and assisted the new instructors with swimming lessons, special events, and special needs participants.

The Maple Ridge Aquatics volunteer program effectively supports District economic sustainability efforts by creating employment opportunities and specialized career training for citizens, similar to the Fire Hall and the Youth Futures volunteer program areas

- Almost 22,000 volunteer hours were logged with Parks & Leisure Services in 2008, which is a drop from the almost 26,000 volunteer hours in 2007. Volunteer tracking software had become obsolete for 2008 and due to manual tracking some data may have been lost. As well, the Youth Outreach Initiative dance attendance was down, resulting in a reduction in the number of volunteers.
- Volunteers also provide an invaluable service to the community through their involvement with the Ridge Meadows Volunteer Crime Prevention programs, Search & Rescue initiatives, and call-outs with Emergency Social Services programs. In 2008, 294 volunteers were trained in a variety of emergency support capacities and provided 1,138 hours to a number of activities including supporting citizens who were displaced from their homes due to flooding, windstorms, and fires.
- The Fire Department's Charities Committee held several events throughout the year including a Car Wash for the Hospital Burn Unit, Head Shave for Cancer, Boot Drive for Muscular Dystrophy, and the Firefighters' for Families Food Drive. This committee demonstrates the firefighters' dedication to the community, high morale in the organization and the spirit of cooperation and inclusiveness between the full-time and part-time members. In 2008, over \$27,000 was raised for various charities, bringing the total raised since 2002 to over \$244,000.



Inter-Government Relations and Partnerships

Strategic Direction

Develop and maintain strong, positive working relationships with our adjacent neighbours, the municipalities of Pitt Meadows and Mission; the Katzie and Kwantlen First Nations; our fellow members of the Greater Vancouver Regional District (now Metro Vancouver) and the Fraser Valley Regional District.

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

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

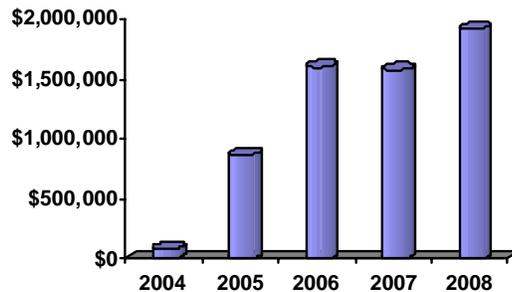
Identify and promote the use of partnerships and networks with public agencies; crown corporations; business; not-for-profit; community groups; and, volunteers to provide local government and community services in a cost-efficient, effective and timely manner.

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

Performance Measures

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

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



The networks continue to work together to find broad based solutions, addressing community needs and priorities by accessing resources and mobilizing assets. One of the most important collaborations of 2008 continues to be the Community Connections project. The service Hub at Eric Langton Elementary is nearly complete and will open officially in fall 2009. The Strong Start Centre at the Eric Langton service "hub" introduced over two hundred and fifty pre-schoolers and their caregivers to the concepts of play based early learning.

2008 also saw the opening of three new Strong Start Centres at the following elementary schools: Blue Mountain, Hammond, and Glenwood. The Early Childhood Development Committee and School District No. 42 have worked together to support these free, drop-in early learning centres for pre-school children and their parents or caregivers.

Another highlight is the community work around homelessness resulting in the ongoing funding (to 2011) of the Alouette Home Start's Society Iron Horse Youth Safe House and Outreach Services. Both of these services are recognized to have had significant positive impacts in the work of supporting citizens in the community that are faced with homelessness. One of the major gaps in the housing continuum in our community continues to be access to supportive housing; Addressing this issue has led to an agreement between BC Housing and the District of Maple Ridge naming Alouette Home Start Society as the operator of an independent living supportive housing project. The work to prepare for this project began in 2008 and will continue into 2009 pending the outcome of a public process.

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

Percentage of community groups that feel well served by Parks & Leisure Services:
2004 - 74%; 2006 - 80%; 2008 - 72%

Percentage of community group members that participated in training who reported a benefit:
2006 - 100%; 2008 - 100%

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

Progress Report 2008

Governance

Strategic Direction

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

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

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

The District functions as an open government, allowing citizens access to almost all information and decision-making processes. In 2008, members of the public were invited to attend 23 Council meetings, 22 Committee of the Whole meetings, 34 Council Workshops, 11 Public Hearings, 66 Advisory Committee meetings, and 1 meeting of Maple Ridge Municipal Holdings Ltd. All business and financial planning sessions with Council were held in meetings open to the public, culminating in a Financial Plan for the years 2009 through 2013 adopted before the end of 2008.

Performance Measures

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

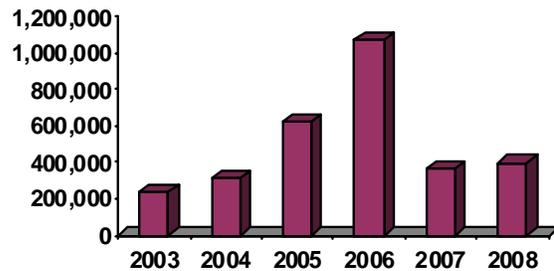
In terms of the best way of communicating with residents, it is perhaps no surprise that the Internet is by far the most popular medium and has been growing rapidly since 2003. The District's website clearly has an important role to play in communication and accessibility: of the 89% of residents who have Internet access, 72% have visited the District's website.

Source: Maple Ridge Citizen Satisfaction Survey, Mustel Group

Approximately half of residents expressed satisfaction with the amount and type of information they receive from the District, virtually unchanged from 2006 levels. Dissatisfaction levels have actually declined as more residents expressed ambivalence about the amount and type of District communication they receive.

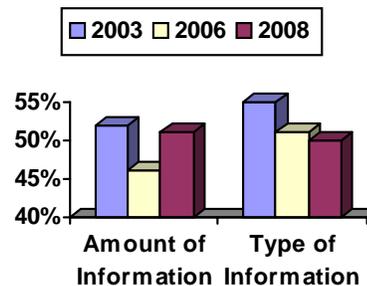
* **Source:** Maple Ridge Citizen Satisfaction Survey, Mustel Group

Website User Visits



The statistics for 2007 and 2008 are lower due to a change in service providers and a different method of reporting visits.

Citizen Satisfaction with the amount and type of information provided



Progress Report 2008

Financial Management

Strategic Direction

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

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

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

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

Continue to use a user-pay philosophy.

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

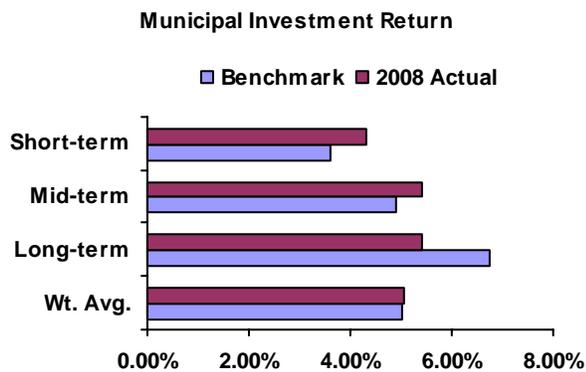
Provide high quality municipal services to citizens and customers in a cost effective, efficient and timely manner.

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

Performance Measures

Maximize our return on investment while maintaining safety and liquidity

The weighted average rate of return on the District's portfolio of investments for 2008 was 5.06% compared to a benchmark index (Municipal Finance Authority investment funds) of 5.03%. The return includes interest payments, interest accrued and unrealized gains or losses due to changes in the market value of the District's holdings. Including market value changes in the calculation will cause fluctuations in returns, as market pricing change, but is an accurate measurement of overall return and allows for meaningful comparison to benchmarks.



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

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

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

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

	2008 Budget*	2008 Actual	2008 Variance\$	2008 Variance%	2007 Variance%
Water	\$1,114,950	\$1,720,444	-\$605,494	-54%	-20%
Sewer	764,559	621,979	142,580	19%	0%
Roads	5,117,933	5,282,129	- 164,196	- 3%	28%
Drainage	2,673,351	2,668,385	4,966	0%	- 2%
Parks	2,792,427	2,156,093	636,334	23%	- 2%

* Approved requests for additional funding not yet adopted by bylaw may not be reflected in budget figures. Project budgets may not reflect increases in the market value of land, therefore, land acquisitions may cost more than initially planned.

Progress Report 2008

Projects exceeding budgets are mainly due to the following:

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

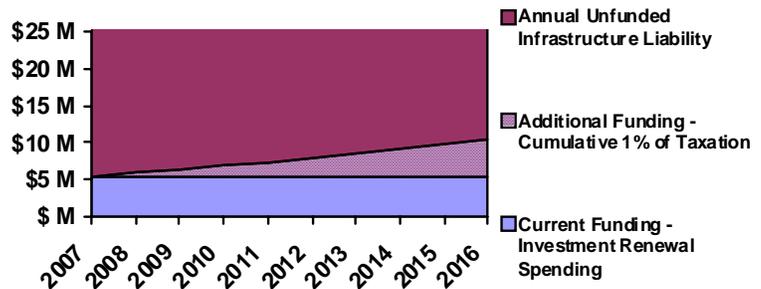
Ensure infrastructure serves the community in a manner that maintains health, safety, and quality of life

The District has an investment in infrastructure and other assets with an estimated replacement cost of \$1.04 billion, all aging at different rates that will eventually have to be replaced. In order to properly fund rehabilitation and replacement, estimates show that the District should be spending on average over \$29 million every year. The District's actual expenditures are about \$5 million. If this gap is not addressed, it will continue to accumulate, creating a liability for future taxpayers. In addition, the District continues to add assets as the community grows and this is compounding the funding issues around asset replacement. Most Canadian municipalities are facing the same issue. However, because we have relatively newer infrastructure, the District has an opportunity to get ahead of the curve. The District has a plan in place to address this issue, including:

	Estimated Replacement Value	Annual Spending Required (estimated)
Highways	\$600,020,000	\$19,551,157
Drainage	168,813,016	4,010,702
Sewage	152,594,921	3,623,895
Water	123,043,457	2,460,869
	\$1,044,471,394	\$29,646,623

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

Investment Renewal Spending



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

Complete Comprehensive Lifecycle Study and 30-Year Financial Plan

2008 Completed Studies

Fire Hall 2
Fire Hall 3
Operations Building

2009 Planned Studies

Arts Centre
Golden Ears Winter Club

Progress Report 2008

Process permit applications in an efficient and effective manner

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

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

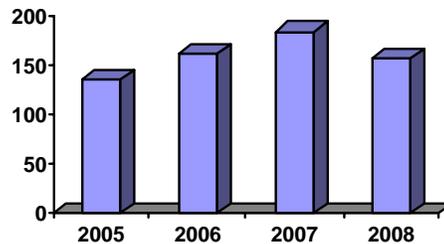
	<u>2007</u>	<u>2008</u>	<u>Change</u>
Single Family Residential	20 – 30	15 – 25	Decrease
Basement Finish	5 – 10	5 – 7	Decrease
Tenant Improvement	10 – 15	5 – 10	Decrease
New Commercial Building	40 – 50	40 – 50	-
New Apartment Building	40 – 50	40 – 50	-

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

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

In 2008, staff attended many internal workshops and computer courses as well as specific equipment training.

Number of Certifications



Other Financial Management Accomplishments

On January 13, 2009, Council reached a consensus to adopt the 2009 - 2013 Consolidated Financial Plan.

Progress Report 2008

Internal Service Measures

Strategic Direction

Strategic Leadership

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

Community and Customer Focus

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

Process Improvement

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

People Focus

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

Partner/Supplier Focus

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

Workplans and Improvement Plans

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

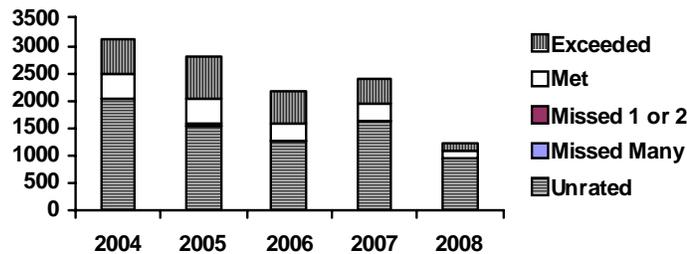
The following set of performance measures relates to how the District provides corporate services to internal clients (i.e., municipal staff), which ultimately assists them in providing services to the community.

Performance Measures

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

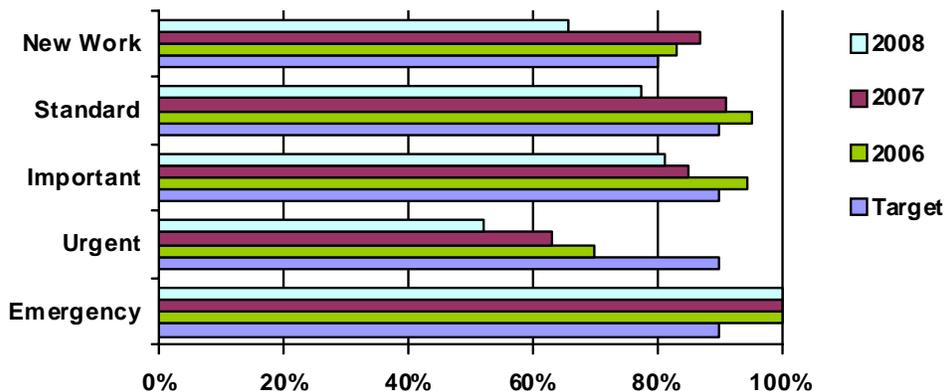
Client expectations were met or exceeded in 97% of the cases that were rated in 2008, representing over 1,300 calls for assistance. Total tickets are down due to staff shortages; however, client feedback is increasingly low.

Service Requests - Meeting Client Expectations



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

Meeting Service Level Agreement Times



Resolution targets were met in 1 of the 5 priority categories as noted in the graph above. The 'new work', 'standard', 'important', and 'urgent' categories missed the resolution targets in 420 of 1,223 tickets. The Information Services department is presently reviewing the Service Level Agreement to ensure resourcing and commitments are reasonable and all but unavoidable circumstances have been addressed.

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 (DCC's).

DCC's 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 2008 for each of the infrastructure types:

	Roads	Drainage	Sewer
Opening Balances	\$19,904,645	\$2,711,373	\$1,457,009
Collections*	1,405,349	127,629	27,469
Interest	578,520	53,014	95,669
Expenditures	<u>-4,106,707</u>	<u>-130,560</u>	<u>-46,138</u>
Closing Balances	<u>\$17,781,808</u>	<u>\$2,761,455</u>	<u>\$1,534,009</u>
 Waivers & Reductions**	 \$ 168,800	 \$ 24,157	 \$ 1,288
	Water	Parks	Total
Opening Balances	\$ 1,929,435	\$10,702,200	\$36,704,662
Collections*	170,177	650,020	2,380,644
Interest	71,766	326,414	1,125,383
Expenditures	<u>-</u>	<u>-1,596,975</u>	<u>-5,880,380</u>
Closing Balances	<u>\$ 2,171,377</u>	<u>\$10,081,659</u>	<u>\$34,330,309</u>
 Waivers & Reductions**	 \$ --	 \$ --	 \$ 194,245

* 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 2008 are reported as Waivers & Reductions.

Services Provided by Municipal Departments

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

Administration:

Chief Administrative Officer – Jim Rule

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

Communications

Manager Corporate Communications – Gary Manson

The Communications Department provides advice and assistance to Council and staff at every level in the organization. The department's activities include disseminating timely and accurate information, ensuring customers and employees have ample opportunities for input/participation, and developing communications strategies for specific issues. 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.

Economic Development

Manager Economic Development – Sandy Blue

The Economic Development Department is responsible for marketing and awareness-building activities designed to attract commercial and industrial business investment and create more high value local jobs in Maple Ridge. Through an array of services including Investment Attraction, Business Retention and Expansion and Film Production Liaison the department assists business owners and those interested in starting or expanding business in the District of Maple Ridge with strategic information and assistance accessing resources. Relationships with industry and business associations provide access to the most up to date information available for developing strategic alliances and identifying economic opportunities.

Human Resources

Executive Director to CAO – John Leeburn

One of the District's corporate values states "people are our most valuable resource." The Human Resources Department plays a key role in recruiting, transferring, and promoting the best people for the job. The District strives to set employees up for success by providing them with the skills to meet the challenges of today and tomorrow. In this vein, the District continues to make a very strong commitment to professional development and performance planning. The department ensures the training needs of the organization are identified and coordinates the provision of training through both in-house and external suppliers. District performance planning is coordinated and supported, which is used to gauge morale, training, and attendance.

More than 90% of employees are governed by the terms of the Collective Agreements in place between the District and Locals of the Canadian Union of Public Employees and the International Association of Fire Fighters. The negotiation and day-to-day administration of the agreement (including grievance and classification administration) is a key service provided.

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

Sustainability & Corporate Planning

Manager Sustainability & Corporate Planning – Laura Benson

The Sustainability & Corporate Planning Department helps guide the organization and the community to a more sustainable future, and monitors our progress to ensure we are on course. The department also directs the performance measurement and reporting activities for the District, and undertakes projects and research of a corporate nature on behalf of the Corporate Management Team.

Community Development, Parks & Recreation Services:

General Manager – Mike Murray

The Community Development, Parks & Recreation Services Division's role is to ensure coordination of resources in management and development of parks and the delivery of leisure services. The division also acts as a networking agent, information broker, and community resource. Identified community needs are addressed by a variety of approaches from direct provision of services to establishing partnerships and community development.



Services Provided by Municipal Departments

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

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

Parks & Facilities

Director – David Boag

The Parks & Facilities Department is responsible for operating the Municipal parks system which includes actively used parkland, sportfields, and significant green-belt areas. The department operates two Municipal cemeteries by maintaining the grounds, providing interment, associated record keeping, and public assistance. The department also oversees the maintenance of all Municipal facilities including recreation facilities, the Municipal Hall, Fire Halls, and Public Safety Buildings as well as rental and leased properties. The functions carried out include janitorial services, elevator, boiler, heating, air handling service contracts, and energy management.

Recreation

Director – Kelly Swift

The Recreation Department operates the Maple Ridge Leisure Centre, the Pitt Meadows Family Recreation Centre, the Pitt Meadows Heritage Hall, and the Hammond Community Centre. Facilities are also operated through business agreements at Planet Ice and Pitt Meadows Arena, and through fee for service agreements for The ACT, the Ridge Meadows Seniors Centre and Maple Ridge and Pitt Meadows Museums. The department coordinates sport, community, and commercial access to recreation and sport facilities, including fields, ice, dry floor, gymnasiums, multipurpose and meeting rooms.

The department offers a range of drop-in and registered recreation programs for public participation including lessons in swimming, skating, and archery as examples; examples for drop-in fitness include basketball, floor hockey, weight training, aerobics and spinning; the continuum of fitness services also extend to programs that provide a therapeutic benefit; family active and playtime programs are also provided, as are outdoor

recreation opportunities such as Nordic walking, trail running and others.

The department manages fee for service agreements with the Maple Ridge and Pitt Meadows Arts Council for the provision of visual arts programs, theatre performances, the art gallery, and a public art program; the Ridge Meadows Senior's Society in the provision of recreation services to adults 55 years and older; and the Maple Ridge Museum and Heritage Society and the Pitt Meadows Museum and Heritage Society.



Lastly, the department supports the development of community-wide and grassroots events, coordination of a festival grant program, and management of a community festival office. Active community promotions and events are offered in collaboration with community partners, and the department is currently working to develop a sport tourism strategy and a sport council to improve collaboration and networking among agencies that deliver minor sport opportunities. In addition, the department develops recreation volunteer programs, promotes community volunteer opportunities, provides liaison support to a volunteer network and works in collaboration with community partners to develop and implement a comprehensive volunteer appreciation program.

Community Services Department

Director – Sue Wheeler

The Community Services Department is comprised of three functions: Social Planning, Neighbourhood Development, and Youth Services:

Social Planning provides support to the District of Maple Ridge Social Planning Advisory Committee which focuses on improving the social well-being of the community by building community capacity through Social Services Network Development, Community Solutions initiatives, Community Building Initiatives, and by encouraging Socially Sustainable practices for current and future citizens. By creating an opportunity for dialogue between Council and local service providers, agencies, and other levels of government, a collaborative approach to meeting the needs of the community is strengthened. Information is shared, needs or gaps in services are identified, and through collaboration, resources and action plans are developed.

Services Provided by Municipal Departments

Neighbourhood Development supports and encourages opportunities that contribute to building capacity in neighbourhoods through leadership development and by supporting initiatives focused on creating healthy connected neighbourhoods. Support is provided to community initiatives such as the efforts to create a long term community garden plan and a neighbourhood seed grant program. Work in this area is coordinated with other municipal departments to facilitate neighbourhood input processes to community planning and design of community projects.

Youth Services provides recreational program services responding to the needs of preschool (0 to 5 years) and school aged children (6 to 12 years) and youth (13 to 18 years) in the Maple Ridge and Pitt Meadows area. In addition Youth Services oversees the operation of the Greg Moore Youth Centre, Pitt Meadows Youth Centre, and the Thomas Haney School Yard Action Park. Children and youth programming utilizes a benefit-based approach with a focus on active living and leadership development, supporting children and youth to contribute to their own health and well being. Youth Services works with community Partners to encourage the delivery of integrated; prevention focused programming that will meet the needs of children and youth in this community.

Emergency Services

Another department supervised by this Division and involving a majority of the Municipality is the Emergency Services Department. Not to be confused with Police and Fire services that participate as a section of the Emergency Response group who coordinate the activities of the Emergency Operation Centre during disaster. The Emergency Response group uses the BC Emergency Response Management System (BCERMS) that is comprised of four primary functions: Operations, Planning, Logistics, and Finance. They are supported by a Communications Officer and an Emergency Management Team headed by the Chief Administrative Officer. They liaison with outside agencies such as BC Ambulance, Fraser Health, Amateur Radio and agencies that are deemed necessary according to the event.



The department also supports Emergency Social Services which is an organization of dedicated, trained volunteers that provides services such as food, clothing and lodging to evacuees to maintain their dignity and emotional health in an emergency or disaster. They can respond to any number of events that may include anything from a family who is displaced by a structure fire up to large numbers of people who have been evacuated from an area of the Municipality.

Corporate & Financial Services:

General Manager – Paul Gill

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

Clerk's

Manager of Legislative Services – Ceri Marlo

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

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

The department also administers the corporate records management program and is responsible for compliance with Freedom of Information and Protection of Privacy legislation. The department conducts the triennial general local and school district elections as well as by-elections and referenda.

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

Services Provided by Municipal Departments

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 financial services through cooperative interaction with customers, clients, and co-workers in alignment with Council's strategic direction. Departmental responsibility and authority is derived from legislation mandated by the British Columbia Community Charter, the Local Government Act, Provincial and Federal Statutes and Municipal bylaws.

From a legal and community perspective the department upholds the public trust while maintaining financial excellence. From a corporate perspective strategies and business plans focus energy on supporting the administrative and operational needs of the Municipality to enhance quality service delivery to the public. This emphasis has driven the requirements for technology, providing monthly operating and financial reports, partnering with financial institutions to offer alternatives in meeting the needs of customers and seeking innovative ways to attract new revenue sources.

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

Information Services

Chief Information Officer – John Bastaja

The Information Services Department is responsible for managing corporate computer systems, data resources, and supporting infrastructure. The department coordinates strategic technology direction and investments, develops common standards and architectures, and provides business solutions to help front line departments deliver public services efficiently. The department also maintains the corporate communications assets which includes telephone, radio, email, networks, and servers. Finally, a major service area for the department is in providing technical advice, data management and reporting, and project management assistance.

The Municipal computer network consists of a 1 Gb Ethernet network using 36 Windows 2000 servers, many of which are virtualized. Eight sites are supported, totaling 350 desktop machines and approximately 450 staff.

More than 20 different enterprise-wide business systems run on the computer network including a financial system, property and taxation system, payroll system, materials management, budget system, recreation system, facility bookings, business licenses, and the Geo-

graphic Information System. These enterprise applications run on Open VMS and Sun Solaris operating systems, and utilize an Oracle database on the backend.

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

Public Works & Development Services:

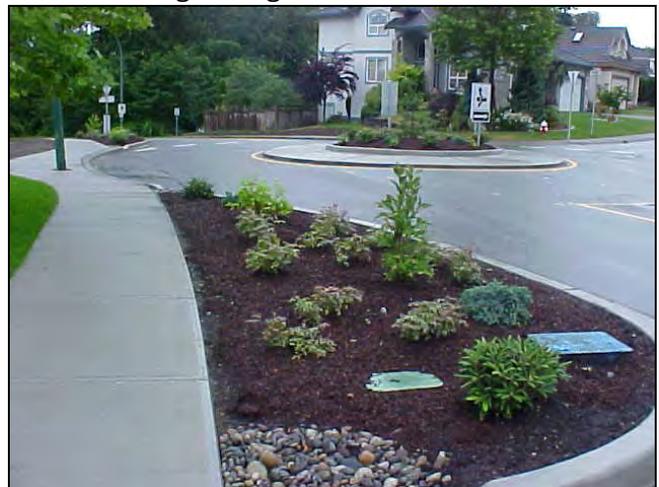
General Manager – Frank Quinn

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

Engineering

Municipal Engineer – Andrew Wood

The Engineering Department provides municipal engineering services to residents of Maple Ridge. Municipal Engineering is the application of engineering methods to the analysis, planning, design, construction, and record keeping of public works facilities and programs relating to infrastructure. Central to the business of the department are four core customer service areas including Drainage and Terrain Engineering, Transportation and Traffic Engineering, Wastewater (Sewer) Engineering, and Waterworks Engineering.



The department provides management, planning, analysis, policy, program and project development, initiation, implementation, and evaluation. These core services are mandated through a series of bylaws such as the Water, Sewer, Soil, Subdivision, and Street and Traffic Control. Services are managed with an emphasis on improved service quality, technology utilization, risk man-

Services Provided by Municipal Departments

agement, and environmental performance. This is important because the infrastructure assets of the District in water distribution, roads, sewage, and drainage collection systems are estimated at approximately \$440 million.

Licences, Permits and Bylaws

Director – Brock McDonald

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

Operations

Director – Russ Carmichael

The Operations Department is a front-line provider for basic public works services including transportation facilities, fleet management, storm water management, water distribution, and sewage disposal.

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



Roadworks is led by the Roads & Equipment Superintendent. Responsible for asphalt patching, sidewalk maintenance, road grading, snow/ice control, bridge maintenance, street sweeping, and traffic signs.

Storm and Sanitary Sewer Works is led by the Sewers Superintendent. Responsible for vegetation control, ditch cleaning, storm sewer and culvert maintenance, flushing storm/sanitary sewer lines, maintenance of sanitary sewer mains and service connections, collection of sewage and transfer to GVRD.

Waterworks is led by the Waterworks Superintendent. Responsible for maintenance of water mains and service connections, servicing fire hydrants, collecting water samples, reading water meters, installation and maintenance of water meters.

Electro/Mechanical Works is led by the Electro/Mechanical Manager. Responsible for maintenance of traffic control devices, street lighting, sewer and water pump stations, water reservoirs and chlorinating stations, radio communication system, Supervisory Control and Data Acquisition (SCADA) system, and a variety of electronic equipment.

Fleet Management is led by the Director of Engineering Operations and the Roads & Equipment Superintendent. Responsible for equipment performance measures, vehicle replacement, equipment charge out rates, and equipment reserve funding.

Purchasing is led by the Manager of Procurement. Responsible for implementation of the municipal purchasing policy, contract tenders, municipal stores, participation in public sector cooperative groups, and administration of the purchasing card program.

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

Planning

Director – Jane Pickering

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

Development and Environmental Services

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

This section is responsible for processing development files including amendments to the Official Community Plan and Zoning Bylaw, Land Use Inquiry, Subdivision, Development Permit, Development Variance Permit, and Agricultural Land Reserve Commission applications.

Services Provided by Municipal Departments

Other areas include researching the environmental component of the Emergency Response Plan, reviewing the contract for the Mosquito Control Program and researching new contract provisions, as well as assessing changes in Provincial regulations.

Staff support is provided to the Advisory Design Panel and to the Board of Variance along with providing supplemental support in the area of urban trees.

Community Planning

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

This section is responsible for Zoning and Official Community Plan policy review and development and professional support and advice to Council, committees of Council, members of the public, community groups, community agencies, and independent consultants. Technical assistance is provided to other departments as well as brochure development. Community Planning is involved in the creation and review of the Official Community Plan, neighbourhood plans, the review of bylaws related to development and participate in GVRD committees as needed.

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 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. As a local employer (64 employees – full and part time), 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 promotes the 3R's, provides excellent customer service, seeks out partnerships to enhance recycling services and maximise returns on commodities.

Maple Ridge Fire Department

Fire Chief, Director of Operations – Peter Grootendorst
Fire Chief, Director of Community Fire Safety– Dane Spence

The primary mission of the department is the protection and preservation of life, property and the environment for citizens. This service is provided by a group of 98 dedicated paid-on-call firefighters, 29 full-time firefighters, six chief officers, and two administrative support staff. The Fire department relies heavily on cross-training

and good communication to ensure that the department continues to function efficiently and effectively. Each of the assistant chiefs assumes responsibility for the operation of the individual fire halls. In addition to administrative duties, the career officers assume the role of Duty Chief, which involves responding to all serious Fire department emergency calls 24 hours a day, on a rotational basis.

The types of emergency responses provided are alarm response, fire suppression, rescue, hazardous material spills and response for medical aid. A great range of service is provided under these general categories. The firefighters are trained to the highest level of First Responder First Aid available in the province. These skills are used to provide care to firefighters and the public in the event that the ambulance service is delayed or the incident is of sufficient size or complexity that the ambulance paramedics require assistance. The use of automatic External Defibrillators provides the most modern first responder treatment for heart attack victims. Firefighters are trained to meet the requirements of BC Firefighter Standard, Level II.



Through an aggressive program of proactive inspections and public education the number and seriousness of emergencies can be greatly reduced. The Fire Prevention Office conducts fire safety inspections of public

Services Provided by Municipal Departments

buildings, high occupancy dwellings, day care, and adult care facilities to ensure a basic level of life safety, and is also involved in business licence approvals and consulting on design and development. The Fire & Life Safety Educator coordinates the public education program which uses the “Learn Not To Burn” curriculum. This program is taught to children through a school program and fire hall visits by girl guides, scouts and other organizations. Fire education is also provided to adult groups who request it. The department is leading the province in its delivery of the Arson Prevention Program for Children (TAPPC) for juvenile fire setters which reduces the risk of fire and injury in high hazard residences and provides education to children at risk.

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

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

Ridge-Meadows R.C.M.P.

Officer In Charge – Superintendent Dave Walsh

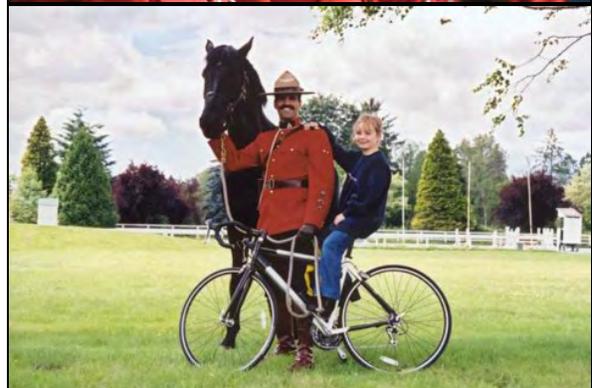
The Ridge Meadows detachment of the Royal Canadian Mounted Police provides police services to the District. The Mission Statement of the RCMP reads: *“The Royal Canadian Mounted Police is Canada’s National police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities. The Ridge-Meadows RCMP provides a proactive and responsive service to the community in our goals of maintaining “safe homes and safe communities”. This is accomplished in a variety of ways including investigation, enforcement, education and crime prevention”.*

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

- **General Duty** - Attends all emergencies relating to personal safety and responsible for the investigation of offences against the various Federal Acts, particularly the Criminal Code of Canada, Provincial Statutes, and some municipal bylaws.
- **Traffic** - Responsible for the investigation of traffic accidents and the enforcement of the Motor Vehicle Act, many provisions of the Criminal Code, and various other Provincial Acts.
- **Crime Reduction Unit** – targets prolific offenders and crime in both communities.

- **General Investigation** - Responsible for investigation of all serious crimes, including sexual assaults and fraud cases that require extensive investigation which are beyond the resources of the General Duty section.
- Other areas of police work include:
 - Administration
 - Police Dog Service
 - Records Management
 - Forensic Identification
 - Youth Resource Officers
 - Victim Services

The detachment is responsible for policing the communities of Maple Ridge and Pitt Meadows. Maple Ridge currently has contracted 92 RCMP member positions (including centralized roles), enhanced with 3 Community Safety Officers (1 position dedicated to the downtown core and 2 positions working in our schools), Pitt Meadows has contracted 21 RCMP members, and the Provincial Government provides for 3 positions. The total detachment complement is 109 members. As well, there are 38 full-time municipal employees who provide support in clerical and administrative duties such as exhibits, guarding, customer service, records management, Canadian Police Information Centre (CPIC), PRIME, volunteer coordination, training and media and court liaison. As well, approx. 40 trained and supporting on-call resources provide back-up support to the regular complement of municipal employees. Ridge Meadows detachment has an active volunteer base of approximately 100 volunteers who dedicate themselves to RCMP programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch, and Auxiliaries.



Awards

The District has been awarded two distinguished communication awards (“**Hermes Creative Awards**”) as judged by the Association of Marketing and Communication Professionals.

The first award is in the Platinum category for the “2007 Citizens Report.” The report speaks to the previous year’s accomplishments, future goals, and includes performance measurements. It has been designed in such a way as to make it attractive to the eye, easy to read and informative. It supplements other traditional means of delivering information to the community.

The Second Award is in the Gold category for the “Vote – It’s Important” initiative. Maple Ridge joined forces with neighbouring communities to pursue a more vigorous media campaign and bombarded the public in a more aggressive manner with reference to their rights and responsibilities to vote, with the ultimate goal of increasing voter participation.



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. Judges are industry professionals who look for companies and individuals whose talent exceeds a high standard of excellence and whose work serves as a benchmark for the industry. There were approximately 3,700 entries from a number of countries.

The Hermes’ Platinum Award is presented to those entries judged to be among the most outstanding entries in the competition while Gold Award winners are judged to exceed the high standards of the industry norm.

The District was the recipient of the 12th consecutive Government Finance Officer’s Association (GFOA) “**Award for Outstanding Achievement in Popular Annual Financial Reporting.**” In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability, and reader appeal.

The District was the recipient of the 18th 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 is proud to announce that employees raised over \$33,000 during this year’s United Way fund-raising effort. Much of this money stays in the community to help those in need. For its efforts the District received the much-coveted **United Way “Award of Excellence”** because this was the fifth consecutive year that the District’s employee campaign achieved United Way “Gold” status. This incredible fund-raising goal is based on 80% of an organization’s payroll for one day. While this recognition is nice, the true value of the campaign is the funds raised to assist friends and neighbours.



Summary of Services and Regional Relationships

The District of Maple Ridge is the fifth oldest and eleventh largest (by land size) of the 157 municipalities in British Columbia. It is responsible for the provision of a wide variety of local government services. These include:

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

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

- Flood Control (Provincial Government and local dyking districts)
- Garbage Collection (private operation)
- Hospital Care Systems (Provincial Government)
- Library Collection and Distribution System (Fraser Valley Regional Library)
- Real Property Assessments (Provincial Government)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- School System (Provincial Government and local school board)
- Sewage Treatment (Greater Vancouver Sewerage and Drainage District)
- Social and Health Programs (Provincial Government)
- Water Collection and Purification (Greater Vancouver Water District)

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

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



Summary of Services and Regional Relationships

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

- **B. C. Assessment Authority (BCAA) –**
The mandate of BC Assessment is to establish and maintain an independent, uniform, and efficient real-property assessment system throughout British Columbia in accordance with the *Assessment Act*. The Act requires that BC Assessment produce annual rolls with assessments at market value.
- **B. C. Society for the Prevention of Cruelty to Animals (BCSPCA) –**
Contract to provide domestic animal pound and shelter and to operate a large animal pound as required.
- **B. C. Transit Authority –**
The Municipal Systems Program is provided through a partnership between BC Transit, local government, and a transit management company. BC Transit is responsible for the provision of funding, vehicles, professional planning, marketing services, contract administration, service audits, and financial accounting. The Municipality shares in the funding responsibilities, approves all service plans and tariffs, accounts for revenue, and maintains all transit facilities (such as bus stops, exchanges, shelters, and benches). The operating company is responsible for the employment of drivers and mechanics, and the operation of the service approved by the municipality.
- **Ministry of Education – Provincial Government School System (Residential and Non-Residential) –**
A kindergarten to grade 12 system that serves students in public schools and independent schools.

- **Municipal Finance Authority (MFA) –**
A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.
- **Municipal Insurance Association (MIA) –**
The Municipality is a Subscribed member of the Municipal Insurance Association of British Columbia (The “Exchange”) as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Municipality is assessed a premium and specific deductible for its claims based on population.
- **Royal Canadian Mounted Police (RCMP) –**
Contract with the Federal Government to provide police services (police officers); the Municipality provides the clerical support services and facilities.

The District of Maple Ridge issues the property tax notices and acts as a collection agent for all property taxes. The following organizations' levies are contained on the Municipal Property Tax Notice; however, the Municipal Council does not have control or responsibility over their levy, expenditures or operation, except as a voting member:

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



Message from the Corporate Finance Officer

I am pleased to present, on behalf of the Finance Department, the 2008 Annual Report for the District of Maple Ridge in accordance with Section 167 of the British Columbia *Community Charter*. This report includes the Audit Report from BDO Dunwoody, LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2008.



Our 2007 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 18th 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, 2008. For your convenience, it is divided into three sections, as follows:

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

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

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

The 2008 Progress Report on page 12, communicates performance towards the achievement of these goals and objectives during 2008. We will continue to measure our performance in these areas and communicate results each year.

2008 in Review

2008 was an extremely busy year including an increased focus on capital investment, a municipal election and continuing to address the needs of a growing community. The following highlights just a few of the accomplishments realized during 2008:

- negotiated an agreement with the Province to extend the sewer line to the corrections facilities on 256 Street
- in collaboration with TransLink, opened the new transit hub

- completed the Town Centre Plan including the Parking Strategy
- constructed Maple Ridge's first roundabout on 232 Street
- initiated the Youth Action Park Mentorship Program
- worked with the RCMP to pilot the Community Safety Officer program
- invested over \$5 million in infrastructure such as roads, drainage, water and sewer
- implemented new Tax and Utility software

Economic Climate

It is difficult to talk about the economy in 2008 without first looking at the global picture. The world experienced a dramatic, synchronized economic slowdown in 2008; stock markets plunged and the phrase "toxic assets" became familiar to all of us. Financial institutions once considered backbones of the US economy disappeared and, most recently, the viability of the domestic auto industry has come into question.

Canada has not escaped the economic turbulence, but it has fared better than many other countries. Our banking industry is now the envy of the world and economists feel that Canada is better positioned to emerge from the current recession than other industrial countries.

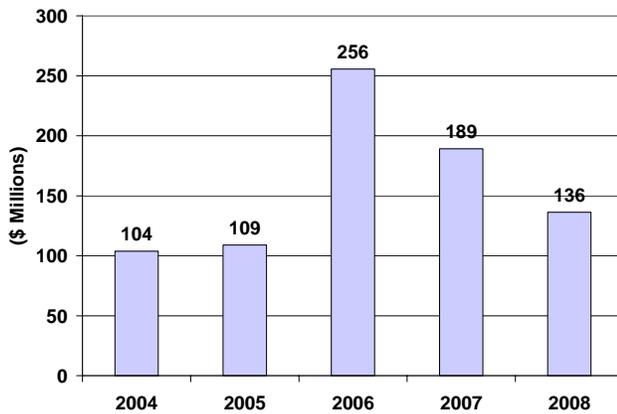
British Columbia's experience was similar to the rest of the country. Growth in real GDP was marginal at 0.6% with contraction forecast for 2009. Unemployment rates increased to 5.3% by the end of the year and have continued to climb into the first quarter of 2009. Current predictions are that the recession will likely deepen in 2009 with a return to modest growth occurring in 2010.

Locally, we are seeing the impact of the recession with a local manufacturer downsizing due to reduced demand. Meanwhile, construction on both the Golden Ears and the Pitt River bridges continues on schedule, but it remains to be seen what impact their openings in 2009 will have on the local economy. It is hoped the favourable effect on traffic flows will help to make the area more attractive to businesses.

In 2008, overall development related revenues remained strong, though development activity slowed considerably in the last quarter of the year; 3,800 building permits were issued with an estimated construction value of \$136 Million (M). While the number of building permits issued in 2008 was only slightly less than 2007, this is due to the strength of development activity in the first nine months of the year. The slowdown experienced in the last quarter of 2008 is expected to continue through 2009.

Message from the Corporate Finance Officer

Maple Ridge Construction Values



Maple Ridge issued over 4,200 business licences in 2008, in line with numbers from 2007. Licences are issued for commercial, home-based, non-residential and non-profit businesses. The proportion of licences for each category has remained reasonably constant over the past five years with approximately 35% commercial, 37% home-based, 27% non-residential and 1% non-profit, 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. Maple Ridge insures its operations through a combination of risk transfer through purchased insurance, membership in the Municipal Insurance Association (MIA) and risk retention through the use of self insurance reserves.

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

Interest Rate Risk

The District has a large holding of portfolio investments. The interest earned on these holdings helps to offset the effects of inflation on capital and other projects. 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 impact the user fees charged to Maple Ridge taxpayers. Wherever possible, Maple Ridge attempts to smooth the potential impacts of cost increases from the regional district through the use

of a rate stabilization policy. This policy factors the effects of long-range regional plans into annual rates.

Disaster Recovery

Events such as a pandemic, natural disaster or technology failure could have an impact on 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
- essential core business and service levels
- resource distribution (financial and human)
- performance measures
- capital program and associated operating costs
- potential new revenue sources
- incremental spending programs

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

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

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

The 2008-2012 Financial Plan was developed using the following key assumptions, all of which were discussed at Council meetings open to the public:

- the assessment base would experience real growth of 2.35% per year
- property tax revenues would increase by 4.0% in 2008 through 2012
- the Fire Improvement Levy would continue to increase by \$600,000 plus growth each year
- Sewer Utility rates would increase by 5% and Water Utility rates by 9% each year

Message from the Corporate Finance Officer

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

- support for enhanced security in the downtown core
- support for corporate succession planning
- advancing key capital projects through the use of debt financing, contingent on public assent

The 2008-2012 Financial Plan reflected Council's commitment to maintaining our infrastructure into the future, directing 1% of the approved annual tax increase toward infrastructure sustainability. This will allow Maple Ridge to begin to close the gap between current infrastructure renewal spending and the levels needed to maintain our infrastructure as it ages.

Financial Review – Overview

The District is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the 2008 Audited Consolidated Financial Statements and is intended to enhance understanding of our financial activities and some of the major factors that affected our financial position. It is supplementary information to the financial statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supplemental information.

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

The Consolidated Financial Statements are required under the British Columbia *Community Charter* Section 167, and are prepared in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds, and the District's wholly-owned subsidiaries CDMR Developments Ltd. and Maple Ridge Municipal Holdings Ltd (MRMH Ltd).

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

in planning, analysis and decision-making, nor are they intended to be the sole measure of government performance in the period. Rather, they present financial information that is useful in evaluating the local government's financial condition at the end of the accounting period and its financial performance during the accounting period.

The External Audit

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

The Audit and Finance Committee is a committee selected by Council to manage the financial and business affairs of the District. The Committee operates under adopted Terms of Reference. In accordance with the Terms of Reference, Council appoints three Councillors; the Mayor is a member ex-officio. Meetings are open to the public except for those items deemed to be "in camera" and Council must, by resolution, receive the minutes from the committee meetings. The Committee is responsible for appointing/dismissing the external auditor, reviewing the terms of engagement, fees, and scope of the audit and any non-audit services contracted, and evaluating the performance of the auditor. The Committee also reviews any reports, the Management Letter and financial reports of the wholly owned companies. The Committee has the authority to request from management specific reports or analysis and is authorized to request the presence of other staff to report or answer questions on financial matters.

The Financial Statements:

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

Message from the Corporate Finance Officer

Financial Statement Composition

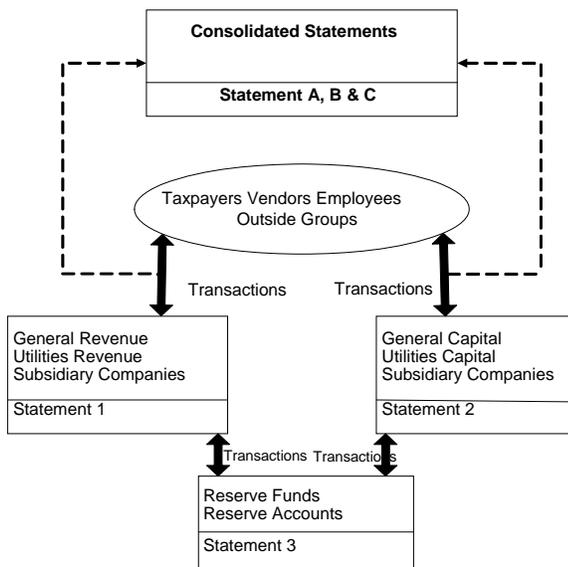
Revenue and Capital Funds have transactions with outside groups, with each other and with Reserve Funds.

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

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

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

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



2008 Consolidated Financial Statements

From a financial perspective, the results for 2008 are positive. The year ended without the Net Debt projected in the financial plan. Revenues exceeded expenditures by \$4.5M compared with a projected deficiency of \$40.2M; reserve balances increased by \$1.7M to a total of \$47.9M.

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 2008.

The following sections provide an analysis of the 2008 financial statements and selected supplemental financial information. The dollars quoted are approximate and are

intended to account only for the major part of variances being discussed. Some key highlights are:

- Net Financial Assets increased to \$14.7M representing an improvement in financial position of \$4.5M compared to a planned decline of \$40.2M
- Municipal long-term debt decreased by \$2M to a total of \$44M
- unused annual debt servicing capacity based on our current financial condition is \$11.4 Million

1 Statement A – Page 58

Consolidated Statement of Financial Position

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

Financial Assets:

- the District has a Net Financial Asset position of \$14.7M as at December 31, 2008. The change in Net Assets is discussed in more detail in the Consolidated Statement of Financial Activities (Statement B)
- cash and investments have increased by \$7.3M. Major contributors to this change are earnings of \$4.5M and an increase in deferred revenues of \$2.2M
- receivables decreased by \$4.9M mainly due to a decrease in Development Cost Charges receivable

Liabilities:

- the actuarially determined liability for future employee benefits is \$4.2M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow
- as discussed in section 6, there were a number of municipally funded capital projects, \$36.8M that were not completed as planned by December 31, 2008. Had these projects been completed, they would have decreased cash and therefore the Financial Position would have been Net Debt of \$22.1M

2 Statement B – Page 59

Consolidated Statement of Financial Activities

This statement reports the extent to which revenues raised in 2008 were sufficient to meet expenditures in 2008. It shows whether the District has met its expenditures with revenues, by incurring liabilities or by drawing on existing financial assets.

i) Consolidated Revenue (Statement B)

Compared to previous year (2007)

- revenue from general taxation increased \$3.9M through a combination of higher tax levies and growth of the assessment roll
- user fees and other revenue increased by \$3.6M. While some of this is offset by increases in the related expenditures we did realize increases from development related revenues, gravel sales and our commercial activities

Message from the Corporate Finance Officer

- since development revenues and senior government grants are often linked to capital expenditures, most changes in these revenues are related to changes in capital expenditures
- investment income increased by \$1.2M due to a larger than anticipated investment portfolio, the result of differences in actual and planned expenditures, primarily in the Capital program

ii) Consolidated Revenue (Statement B)

Compared to budget (2008)

As in previous years, there were variances between budget and actual and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCC's) and Capital grants were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized. This condition contributed to an unfavorable variance of about \$37M. This was offset by higher than expected revenues from investment earnings and user fees, such as building permits, as well as a corresponding reduction in capital expenditures as discussed in section 5.

iii) Consolidated Expenditures (Statement B)

Compared to previous year (2007)

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

iv) Consolidated Expenditures (Statement B)

Compared to budget (2008)

The consolidated financial activities for 2008 reflect a positive variance of \$44.7M compared to budget. The main contributor to this variance is the level of capital expenditures. Actual expenditures for municipally funded capital were \$36.8M less than forecast in the Adopted Financial Plan. (See Segment Report for functional comparisons – Page 68).

3 Statement C – Page 60

Consolidated Statement of Change in Cash and Temporary Investments

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

Overall, the District's cash position at the end of 2008 was comparable to 2007, decreasing slightly to \$17.8M from \$18.3M.

4 Statement 1 – Page 77

Statement of Changes in Operating Fund Balances

i) Operating Expenditures

Compared to previous year (2007)

Overall, operating expenditures increased by about 10% from 2007. Factors contributing to this increase include retroactive contract settlements, continued implementation of the Fire Department Master Plan and increased RCMP contract costs.

ii) Operating Expenditures

Compared to budget (2008)

Overall operating expenditures came in under budget, with two exceptions. In the Recreation & Cultural area, expenditures in excess of budget relate to the Pitt Meadows Arena, and are offset by related revenues. In the Transportation area, expenditures in excess of budget are related to increased snow removal costs from the excessive amount of snowfall experienced in 2008.

5 Statement 2 – Page 78

Statement of Changes in Capital Fund Balances

i) Capital Expenditures

Compared to previous year (2007)

Excluding donated and developer contributed assets, capital activity in 2008 was equivalent to 2007 levels. Although overall expenditure levels were comparable there was a shift in expenditures for land acquisitions from Recreation in 2007 to Planning & Public Health in 2008 as land for cemetery expansion was acquired in the current year.

ii) Capital Expenditures

Compared to budget (2008)

Actual 2008 capital expenditures fell short of budget by \$74M. Of this \$36.8M would have been funded from Municipal sources, with the balance from borrowing and other outside sources. This variance, although larger than normal, is in line with the District's experience in most years, and reflects the size of the 2008 capital program. The variance can be attributed to a number of factors, such as pending agreements with other agencies and extended negotiation times associated with many land acquisitions.

6 Other

2008 Fund Balances:

i) Operating Fund (Statement 1) – Page 77

The Operating Fund balances of \$10.8M (as shown on Statement 1) are detailed in the notes

Message from the Corporate Finance Officer

to the financial statements under “**significant accounting policies.**” These funds represent financial assets available to the District that Council has not earmarked for specific future use.

ii) Capital Fund (Statement 2) – Page 78

This fund is in a deficit position of \$15.4K. This is related to projects that will be funded by debt once final project costs are available. In the interim carrying costs are allocated to the General Revenue Fund. There is no effect on the consolidated expenditures or the financial position. Funding will be available upon project completion.

iii) Reserve Accounts and Funds (Statement 3) – Page 79

Reserve Accounts are appropriations of surplus, established informally and generally associated with the operating program. These totaled \$21.9M at December 31, 2008.

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 totaled \$26M as at December 31, 2008.

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 \$47.9M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2008. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$20.1M and Net Debt increased similarly.

Assessment of Trends

The District has Net Financial Assets of \$14.7M at the end of 2008. 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 Planet Ice Arenas and Ridge Meadows Seniors Centre.

Based on current projections, we expect our financial position to move into Net Debt for the next five years. These projections are based on the expectation that capital expenditures will occur as planned. Although past 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.

Outlook

In December of 2008, Council adopted a financial plan for 2009-2013. The plan includes \$134M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$72M of expenditures approved for 2008 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 the current 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 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
- changes to PSAB guidelines and reporting models

Conclusion

Maple Ridge continues to demonstrate its commitment and expertise in financial management, as demonstrated by receiving the Canadian Award for Financial Reporting for the 18th consecutive year.

Some items planned for 2009 are:

- completion of Spirit Square
- new animal shelter in partnership with SPCA
- host the BC Disability Games
- Theatre BC’s Mainstage 2009

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 2008 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 15, 2009

Introduction to Financial Statements

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

The Director of Finance is responsible for submitting annually to the Audit Committee and Council audited financial statements. These financial statements include the consolidated results of the District of Maple Ridge for the fiscal year ending December 31, 2008.

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 2008 Consolidated Financial Statements for the District include:

District Financial Statements:

- Management's Responsibility for Financial Reporting
- Auditors' Report
- Significant Accounting Policies
- Consolidated Statement of Financial Position
- Consolidated Statement of Financial Activities
- Consolidated Statement of Change in Cash and Temporary Investments
- Notes to the Consolidated Financial Statements
- Consolidated Report of Segmented Revenue and Expenditures
- Statement of Changes in Operating Fund Balance
- Statement of Changes in Capital Fund Balances
- Statement of Changes in Reserve Balances
- Continuity Schedule of Long Term Debt
- Continuity Schedule of Reserves

Management's Responsibility for Financial Reporting

The information in this Annual Report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles as outlined under "Significant Accounting Policies". These include some amounts based on management's best estimates and careful judgment.

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

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

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



Paul Gill, CGA
General Manager: Corporate & Financial Services



Jim Rule
Chief Administrative Officer



BDO Dunwoody LLP
Chartered Accountants

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Canada, V6C 3L2
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Auditors' Report

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

We have audited the Consolidated Statement of Financial Position of the Corporation of the District of Maple Ridge as at December 31, 2008 and the Consolidated Statements of Financial Activities and Change in Cash and Temporary Investments for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation of the District of Maple Ridge as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accounting principles.

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in Statements 1 through 3 and Schedules 1 and 2 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole. Information in the Statistics Section is prepared without audit.

Chartered Accountants

Vancouver, British Columbia
March 18, 2009

Consolidated Financial Statements

Significant Accounting Policies For the year ended December 31, 2008

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

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

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

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

	<u>2008</u>	<u>2007</u>
Operating Funds (Statement 1)- As At December 31, 2008 the fund balances were as follows:		
General Revenue Fund	\$ 3,803,519	\$ 2,673,416
Sewer Revenue Fund	3,173,995	3,737,315
Water Revenue Fund	<u>3,867,665</u>	<u>3,452,433</u>
	10,845,179	9,863,164
Capital Funds (Statement 2)- As At December 31, 2008 the fund balances were as follows:		
General Capital Fund	(15,424)	(72,817)
Sewer Capital Fund	-	-
Water Capital Fund	<u>-</u>	<u>-</u>
	(15,424)	(72,817)
Reserves (Statement 3)- As At December 31, 2008 the reserve balances were as follows:		
Reserve Fund and Reserve Accounts	<u>47,902,778</u>	<u>46,248,885</u>
Total Fund Balances	<u>58,732,533</u>	<u>56,039,232</u>
Long Term Debt - comprised of the debts shown on Schedule 1	<u>44,018,240</u>	<u>45,844,029</u>
Net Assets	<u>\$ 14,714,293</u>	<u>\$ 10,195,203</u>

(b) **Accrual Accounting**

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

Revenues are recorded in the period they are earned.

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

Consolidated Financial Statements

(c) **Revenue Recognition**

Taxation

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

Levies imposed by other taxing authorities are not included as Taxes for municipal purposes. Taxes are recognized as revenue in the year they are levied.

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

User fees and other revenue

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

Senior government transfers

Unconditional grant revenue is recognized when it is received.

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

Development revenue

Receipts that are restricted by the legislation of senior governments or by agreement with external parties are reported as Restricted Revenues at the time they are received. When qualifying expenditures are incurred Restricted Revenues are brought into revenue as Development revenue. Restricted Revenues are comprised of the amounts shown in Note 11.

Investment Income

The Municipality invests in pooled funds of the Municipal Finance Authority of British Columbia.

Earnings of these funds are allocated to the members from time to time based on the market value of the pool. The Municipality recognizes only its share of the realized earnings of the pool. This revenue is recorded as Investment Income and the amount is added to the cost of the units held.

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

Local Improvement Revenue

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

Proceeds from disposal of property and equipment

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

(d) **Consolidated expenditures**

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

(e) **Property and equipment**

Property and equipment purchased or constructed and work in process are reported as capital expenditures and are classified according to their functional use. Property and equipment donated are reported at fair market value at the time of the donation. Capital expenditures are reported on the Consolidated Report of Segmented Revenue and Expenditures.

Consolidated Financial Statements

(f) Subdivision infrastructure

Subdivision streets, lighting, sidewalks, drainage, and other infrastructure are required to be provided by subdivision developers. Upon completion they are turned over to the Municipality. The Municipality is not involved in the construction and does not budget for either the contribution from the developer or the capital expenditure in its financial plan. The budget figures presented on the financial statements are equal to the value of infrastructure turned over to the Municipality during the year.

(g) Use of estimates/measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring use of management estimates relate to the determination of employee future benefits, the outcome of litigation and claims and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(h) Budget figures

The budget figures used are based on the five year financial plan adopted May 13, 2008. Contributed subdivision infrastructure for 2008 has been added to the adopted financial plan amounts in order to better demonstrate comparability with the actual results.

(i) Financial instruments

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

(j) Investments

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

(k) Cost share agreement

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

(l) Basis of segmentation / Segment Report

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

Consolidated Financial Statements

Statement A

Consolidated Statement of Financial Position As at December 31, 2008

	Actual <u>2008</u>	Actual <u>2007</u>
Financial Assets		
Cash and temporary investments (note 1)	\$ 17,796,049	\$ 18,321,091
Portfolio investments (note 1)	100,002,153	92,159,630
Accounts receivable (note 2)	12,170,400	17,036,111
Recoverable local improvements (note 3)	1,086,382	876,209
Other assets (note 7)	<u>562,982</u>	<u>600,067</u>
	131,617,966	128,993,108
Liabilities		
Accounts payable and accrued liabilities (note 5)	13,861,354	12,213,451
Deferred revenue	10,420,100	8,260,924
Restricted revenue (note 11)	38,599,279	40,865,715
Refundable performance deposits and other	5,820,400	7,490,986
Employee future benefits (note 8)	4,184,300	4,122,800
Long term debt (note 6, schedule 1)	<u>44,018,240</u>	<u>45,844,029</u>
	116,903,673	118,797,905
Net Financial Assets	\$ <u>14,714,293</u>	\$ <u>10,195,203</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)
- d) Tangible Capital Assets (Note 12)

Consolidated Financial Statements

Statement B

Consolidated Statement of Financial Activities For the Year Ended December 31, 2008

	<u>Actual</u> <u>2008</u>	Budget <u>2008</u>	<u>Actual</u> <u>2007</u>
Revenue- (segment report):			
Taxes for municipal purposes (note 9)	\$ 50,028,475	\$ 49,857,410	\$ 46,096,676
User fees and other revenue	29,739,791	26,511,326	26,139,978
Senior government transfers	2,976,171	16,471,709	4,914,817
Development revenue	7,890,331	34,201,026	8,556,488
Interest and investment income			
Investment Income	\$ 4,509,791		
Interest Income	1,000,069		
Less: Deferred amount	<u>(1,136,481)</u>		
Interest and investment income	4,373,379	1,695,000	3,176,526
Asset disposal proceeds and other gains	708,277	-	929,590
Contributed subdivision infrastructure	<u>944,114</u>	<u>944,114</u>	<u>1,490,323</u>
	96,660,538	129,680,585	91,304,398
Expenditures- (segment report):			
Protective services	25,472,488	39,868,794	22,997,397
Transportation services	15,408,957	49,595,267	15,621,956
Recreation and cultural	18,366,691	40,234,523	17,525,321
Water utility	8,129,287	9,755,829	9,087,857
Sewer utility	6,889,547	9,046,598	6,681,886
General government	11,931,551	16,976,781	10,483,182
Planning, public health and other	<u>5,942,927</u>	<u>4,422,893</u>	<u>2,627,843</u>
	92,141,448	169,900,685	85,025,442
Excess (Deficiency) of Revenue over Expenditures	<u>4,519,090</u>	<u>(40,220,100)</u>	<u>6,278,956</u>
Principal /Sinking Fund payments (schedule 1)	(1,825,789)	(3,867,145)	(1,893,383)
Debt Issued	<u>-</u>	<u>21,766,152</u>	<u>-</u>
Increase (decrease) in Fund Balances	2,693,301	(22,321,093)	4,385,573
Fund Balances Beginning of the Year	<u>56,039,232</u>	<u>56,039,232</u>	<u>51,653,659</u>
Fund Balances End of the Year	<u>\$ 58,732,533</u>	<u>\$ 33,718,139</u>	<u>\$ 56,039,232</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)
- d) Tangible Capital Assets (Note 12)

Consolidated Financial Statements

Statement C

Consolidated Statement of Change in Cash and Temporary Investments For the Year Ended December 31, 2008

	<u>Actual 2008</u>	<u>Actual 2007</u>
Cash and Temporary Investments Provided by (Used for):		
Operations:		
Excess (Deficiency) of Revenue over Expenditures	\$ 4,519,090	\$ 6,278,956
Decrease (Increase) in Non-Cash Financial Assets		
Accounts receivable	4,865,710	(1,680,757)
Recoverable local improvements	(210,172)	(61,435)
Other assets	<u>37,084</u>	<u>11,761</u>
	<u>4,692,622</u>	<u>(1,730,431)</u>
Increase (Decrease) in Short Term Liabilities		
Accounts payable	1,647,903	1,913,517
Deferred revenues	2,159,177	1,581,942
Restricted revenues	(2,266,436)	4,165,973
Employee future benefits	61,500	207,400
Refundable performance deposits and other	<u>(1,670,586)</u>	<u>4,859,650</u>
	<u>(68,442)</u>	<u>12,728,482</u>
Financing:		
Principal/Sinking Fund payments	(1,825,789)	(1,893,383)
Long term debt issued	<u>-</u>	<u>-</u>
	<u>(1,825,789)</u>	<u>(1,893,383)</u>
Investing:		
Increase in portfolio investments	<u>(7,842,523)</u>	<u>(25,129,299)</u>
Decrease in Cash and Temporary Investments	(525,042)	(9,745,675)
Cash and Temporary Investments - Beginning of Year	<u>18,321,091</u>	<u>28,066,766</u>
Cash and Temporary Investments - End of Year	\$ <u>17,796,049</u>	\$ <u>18,321,091</u>

Consolidated Financial Statements

Notes to the Consolidated Financial Statements For the Year Ended December 31, 2008

1. Cash and Investments

Cash and Temporary Investments:

Cash and temporary investments as at December 31, 2008 were comprised as follows:

	<u>2008</u>	<u>2007</u>
Cash	\$ 5,795,999	\$ 1,321,410
Temporary Investments	<u>12,000,050</u>	<u>16,999,681</u>
	<u>\$ 17,796,049</u>	<u>\$ 18,321,091</u>

Temporary investments are bank term deposits and Guaranteed Investment Certificates with effective interest rates of 3.20% - 3.80%. Additionally, the Municipality holds temporary investments of **\$1,482,738** (\$1,801,144 for 2007) and agreements receivable of **\$316,574** (\$1,047,529 for 2007) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2007	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2008
Latecomer Fees	\$ 45,866	\$ -	\$ 126,921	\$ 153,510	\$ 19,277
Cemetery Perpetual Care	620,610	57,518	42,188	57,518	662,798
Greater Vancouver Sewer & Drainage District	2,052,241	-	296,613	1,426,222	922,632
Albion Dyking District	<u>129,956</u>	<u>65</u>	<u>107,795</u>	<u>43,211</u>	<u>194,605</u>
	<u>\$ 2,848,673</u>	<u>\$ 57,583</u>	<u>\$ 573,517</u>	<u>\$ 1,680,461</u>	<u>\$ 1,799,312</u>

Portfolio Investments

Portfolio investments include Federal Government Backed Bonds and Bank Notes with effective interest rates of 3.58% - 8.25%. They also include equity linked Bank Notes and pooled investment funds of the Municipal Finance Authority of British Columbia, neither of which has a stated rate of return. For these investments, income is recognized as it is received; in 2008 returns were positive and ranged to 7.19%. The Municipality 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, net of an allowance of **\$169,283** (\$169,283 for 2007), at **December 31, 2008** was **\$100,002,153** (\$92,159,630 for 2007). The market value at December 31, 2008 was **\$98,402,500** (\$90,421,875 for 2007), included in this amount is **\$1,268,213** (\$24,268,670 for 2007) for securities shown at cost for investments for which there is no active market.

Consolidated Financial Statements

2. Accounts Receivable

	<u>2008</u>	<u>2007</u>
Property Taxes	\$ 4,303,637	\$ 3,535,855
Other Governments	1,143,072	2,139,408
General and Accrued Interest	2,921,274	2,618,246
Development Cost Charges	<u>3,827,956</u>	<u>8,799,696</u>
	12,195,939	17,093,205
Less: Allowance for Doubtful Accounts	<u>(25,539)</u>	<u>(57,094)</u>
	<u>\$ 12,170,400</u>	<u>\$ 17,036,111</u>

3. Recoverable Local Improvements

The Municipality provides interim financing for certain geographically localized capital projects. It recovers these amounts either from benefiting property owners or from provincial subsidies. As at December 31, 2008 the recoverable balance was comprised as follows:

	<u>2008</u>	<u>2007</u>
Recoverable from property owners		
Local improvement fund projects	\$ <u>962,195</u>	\$ <u>716,266</u>
	962,195	716,266
Recoverable from Province		
Sewerage projects	124,187	155,185
Water system projects	<u>-</u>	<u>4,758</u>
	<u>124,187</u>	<u>159,943</u>
	<u>\$ 1,086,382</u>	<u>\$ 876,209</u>

4. Pension Plan

The Municipality and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted 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 pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 150,000 active members and approximately 54,000 retired members. Active members include approximately 32,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the surplus to individual employers.

Employer contributions to the Plan for 2008 were **\$1,637,589** (\$1,454,528 for 2007) they are included in consolidated operating expenditures. Employee contributions for 2008 were **\$1,404,462** (\$1,251,265 for 2007).

Due to severe market declines, the 2008 investment return on Plan assets to September 30, 2008 was a loss of 6.86%, which is below the actuarial target and slightly below the benchmark. The Plan could be at an underfunded position in comparison to the 2006 actuary reported surplus. If there is an underfunded liability, the employer's contribution rate may increase. However, this increase may not be sufficient to keep the Plan fully funded.

The Plan's Board of Trustees has reviewed its asset allocation and will be making changes to its Statement of Investment Policies and Procedures at its March 2009 Board Meeting.

Consolidated Financial Statements

5. Accounts Payable and Accrued Liabilities :

	<u>2008</u>	<u>2007</u>
Accounts Payable:		
General	\$ 6,864,721	\$ 5,379,608
Other Governments	4,894,831	4,984,346
Salaries and Wages	<u>1,439,886</u>	<u>1,052,388</u>
	13,199,438	11,416,342
 Accrued Liabilities:		
Vacation Pay	330,595	505,702
Other Vested Benefits	<u>331,321</u>	<u>291,407</u>
	<u>661,916</u>	<u>797,109</u>
	\$ 13,861,354	\$ 12,213,451

6. Long Term Debt (Schedule 1)

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

The Municipality carries no debt for others.

The Debenture debt issued and outstanding as at **Dec 31, 2008** was **\$44,018,240** (\$45,844,029 for 2007). The following debenture debt amounts plus related interest are payable over the next five years.

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 1,727,113	\$ 1,760,031	\$ 1,779,974	\$ 1,814,777	\$ 1,850,562

The Municipality has the following authorized, but un-issued debt as at December 31, 2008.

<u>L/A Bylaw</u>	<u>L/A Amount</u>	<u>Expiry Date</u>
# 6246	\$ 700,000	July 2009
# 6558	6,000,000	July 2013
# 6559	1,520,000	July 2013
# 6560	900,000	July 2013
# 6561	10,671,185	July 2013
# 6562	<u>2,675,000</u>	July 2013
	\$ 22,466,185	

7. Other Assets

Debt Reserve Fund:

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

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The Municipality has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in Other assets of **\$562,982** (\$600,067 for 2007).

Consolidated Financial Statements

8. Employee Future Benefits

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

Severance benefits are cash settlements paid to employees who cease their employment with the Municipality after a specified period of time. Full time employees hired before February 11, 1999 qualify for five days pay per year of employment, provided they either work a minimum of 20 years with the Municipality or retire as defined by the Public Sector Pension Plan Act. Full time employees hired after February 11, 1999 qualify for 20 days pay provided they work a minimum of 10 years with the Municipality and retire as defined by the Public Sector Pension Plan Act.

The Municipality permits full time employees to accumulate up to 18 days per year of service for future illnesses up to a maximum of 250 days. For certain qualifying employees a portion of this benefit vests; for the balance this benefit does not vest and cannot be converted to any other type of benefit.

An actuarial valuation of these benefits was performed to determine the Municipality's liability and accrued benefit obligation as at December 31, 2006 and updated for December 31, 2008. The valuation resulted in an unamortized actuarial gain of **\$275,200** (\$134,900 for 2007) at December 31, 2008. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2008 was **\$4,184,300**, (\$4,122,800 for 2007) comprised as follows:

	<u>2008</u>	<u>2007</u>
Benefit Liability - Beginning of the year	\$ 4,122,800	\$ 3,915,400
Add: Current service costs	266,000	257,000
Interest on accrued benefit obligation	184,400	178,300
Less: Ammortization of actuarial gain	(13,400)	(5,600)
Benefits paid during the year	<u>(375,500)</u>	<u>(222,300)</u>
Benefit Liability - End of the year	4,184,300	4,122,800
Less: Unamortized actuarial gain	<u>(275,200)</u>	<u>(134,900)</u>
Accrued benefit obligation - End of the year	<u>\$ 3,909,100</u>	<u>\$ 3,987,900</u>

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

	<u>2008</u>	<u>2007</u>
Discount rate (long-term borrowing rate)	5.25 %	4.50 %
Expected future inflation rate	2.50 %	2.50 %
Merit and inflationary wage and salary increases averaging	4.55 %	4.55 %

Consolidated Financial Statements

9. Property Tax Levies

In addition to its own tax levies the Municipality is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the Municipality, and organizations providing regional services in which the Municipality has become a member. Total tax levies for 2008 of **\$85,348,964**, (\$80,212,057 for 2007) were comprised as follows.

	<u>2008</u>	<u>2007</u>
Municipal Tax Levies	\$ 50,028,475	\$ 46,096,676
Levies for other authorities		
School taxes	28,174,263	26,936,461
Greater Vancouver Transit Authority	5,133,958	5,245,583
British Columbia Assessment Authority	827,126	779,494
Greater Vancouver Regional District Parks	831,308	806,054
Dyking Districts	351,614	345,019
Municipal Finance Authority	<u>2,220</u>	<u>2,770</u>
Total Collections for Others	<u>35,320,489</u>	<u>34,115,381</u>
Total Tax Levies	<u>\$ 85,348,964</u>	<u>\$ 80,212,057</u>

10. Contingencies, Commitments and Unrecognized Liabilities:

(a) Third Party Claims

Where losses related to litigation are likely and can be reasonably estimated management accrues its best estimate of loss. For 2008 this estimate is **\$413,362** (\$398,814 for 2007).

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

(b) Contractual Obligations

(i) Sewer and Water

(a) Under a cost sharing agreement with the Greater Vancouver Sewerage and Drainage District, the Municipality is committed to make annual payments until 2012 totaling **\$ 448,776** plus related interest for facilities in the Maple Ridge/Pitt Meadows sub-area. The current annual payment is \$220,482 plus interest.

(b) The Municipality has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the Municipality expects to incur liabilities of approximately **\$8,800,000** over the next 5 years. The liability is recorded as the related costs are incurred.

(ii) Recreation and Cultural Services

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

Consolidated Financial Statements

(c) Unrecognized Liability

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

- 11.** Restricted revenues held by the Municipality as at December 31, 2008 of **\$38,599,279**, (\$40,865,715 for 2007) were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	Actual	Actual	Actual	Actual
	2008	2007	2008	2007
Beginning Balance	\$ 36,704,662	\$ 31,047,111	\$ -	\$ 1,717,501
Collections and interest	3,506,027	10,890,946	55,115	445,533
Disbursements - operating	(140,528)	(1,121,894)	-	-
Disbursements - capital	(5,739,852)	(4,111,501)	(55,115)	(2,163,034)
Ending Balance	<u>\$ 34,330,309</u>	<u>\$ 36,704,662</u>	<u>\$ -</u>	<u>\$ -</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual	Actual	Actual	Actual
	2008	2007	2008	2007
Beginning Balance	\$ 4,161,053	\$ 3,935,132	\$ 40,865,715	\$ 36,699,744
Collections and interest	125,840	226,823	3,686,982	11,563,302
Disbursements - operating	(17,923)	(902)	(158,451)	(1,122,796)
Disbursements - capital	-	-	(5,794,967)	(6,274,535)
Ending Balance	<u>\$ 4,268,970</u>	<u>\$ 4,161,053</u>	<u>\$ 38,599,279</u>	<u>\$ 40,865,715</u>

Consolidated Financial Statements

12. Tangible Capital Assets

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

As at December 31, 2008 the Municipality owned or controlled approximately:

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

Additionally the Municipality has relatively less significant holdings of equipment and furniture, the quantities of which have not been estimated.

The book value of these assets has not yet been determined, therefore they are not reported on the financial statements or schedules.

Consolidated Financial Statements

Segment Report

Consolidated Report of Segmented Revenue and Expenditures

For the year ended December 31, 2008

	Protective Services		
	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
Revenue			
Tax revenues	\$ -	\$ -	\$ -
Other revenues	4,843,928	3,843,570	4,432,170
Senior government transfers	1,058,721	989,812	1,017,396
Development revenue	30,818	55,290	76,793
Disposal proceeds and refinancing gains			
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	-	-	-
Total Revenue	<u>5,933,467</u>	<u>4,888,672</u>	<u>5,526,359</u>
Expenditures			
Operating			
Goods and services	13,297,936	14,175,838	11,854,225
Labour	8,567,596	8,859,265	7,264,161
Debt servicing	-	-	-
	<u>21,865,532</u>	<u>23,035,103</u>	<u>19,118,386</u>
Capital	<u>3,762,320</u>	<u>16,982,378</u>	<u>4,015,469</u>
Total Expenditures	<u>25,627,852</u>	<u>40,017,481</u>	<u>23,133,855</u>
Excess revenue (expenditures)	(19,694,385)	(35,128,809)	(17,607,496)
Principal/Sinking Fund payments	-	-	-
New debt issued	-	-	-
Increase (Decrease) in fund balance	<u>\$ (19,694,385)</u>	<u>\$ (35,128,809)</u>	<u>\$ (17,607,496)</u>

Consolidated Financial Statements

Transportation Services			Recreation and Cultural		
Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,518,205	945,939	715,691	5,346,544	4,092,606	3,936,178
1,127,517	14,759,587	3,329,221	290,365	93,138	219,617
4,524,073	18,857,132	3,793,253	1,685,406	11,150,587	3,115,389
-	-	-	-	-	-
-	-	-	-	-	-
2,242,219	1,905,036	1,954,605	-	-	-
<u>760,314</u>	<u>760,314</u>	<u>1,297,063</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,172,328	37,228,008	11,089,833	7,322,315	15,336,331	7,271,184
3,049,099	2,178,003	2,686,056	8,357,329	6,849,915	6,519,777
4,729,174	4,665,615	4,536,844	6,577,502	6,429,485	5,823,754
<u>3,277</u>	<u>3,382</u>	<u>(9,608)</u>	<u>1,446,616</u>	<u>1,442,664</u>	<u>1,498,525</u>
7,781,550	6,847,000	7,213,292	16,381,447	14,722,064	13,842,056
<u>8,466,017</u>	<u>43,426,953</u>	<u>9,211,318</u>	<u>2,389,039</u>	<u>25,778,237</u>	<u>3,992,556</u>
16,247,567	50,273,953	16,424,610	18,770,486	40,500,301	17,834,612
(6,075,239)	(13,045,945)	(5,334,777)	(11,448,171)	(25,163,970)	(10,563,428)
(64,608)	(64,508)	(169,974)	(995,737)	(995,738)	(968,546)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (6,139,847)	\$ (13,110,453)	\$ (5,504,751)	\$ (12,443,908)	\$ (26,159,708)	\$ (11,531,974)

Consolidated Financial Statements

	Water Utility		
	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
Revenue			
Tax revenues	\$ 66,583	\$ 71,616	\$ 56,571
Other revenues	8,753,351	8,520,644	7,858,473
Senior government transfers	10,191	168	10,633
Development revenue	146,685	831,237	1,350,448
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	<u>99,050</u>	<u>99,050</u>	<u>96,500</u>
Total Revenue	9,075,860	9,522,715	9,372,625
Expenditures			
Operating			
Goods and services	5,431,689	6,397,505	6,364,147
Labour	1,508,337	1,088,744	1,338,148
Debt servicing	<u>818</u>	<u>818</u>	<u>2,365</u>
	6,940,844	7,487,067	7,704,660
Capital	<u>1,499,529</u>	<u>2,500,028</u>	<u>1,637,380</u>
Total Expenditures	8,440,373	9,987,095	9,342,040
Excess revenue over expenditures	635,487	(464,380)	30,585
Principal/Sinking Fund payments	(13,226)	(13,226)	(11,769)
New debt issued	-	-	-
Increase (Decrease) in fund balance	\$ <u>622,261</u>	\$ <u>(477,606)</u>	\$ <u>18,816</u>

Consolidated Financial Statements

Sewer Utility			General Government		
Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
\$ 745,955	\$ 752,856	\$ 717,006	\$ -	\$ -	\$ -
5,440,325	5,433,438	4,997,818	1,591,280	1,430,975	2,006,586
267,600	295,128	276,200	157,171	333,876	54,750
244,849	249,996	63,404	158,500	3,056,784	157,201
-	-	-	119,181	-	808,895
-	-	-	-	-	-
-	-	-	-	-	-
<u>84,750</u>	<u>84,750</u>	<u>96,760</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,783,479	6,816,168	6,151,188	2,026,132	4,821,635	3,027,432
5,835,880	5,877,586	5,464,248	3,775,987	6,217,442	3,222,221
464,507	601,256	407,389	5,474,732	5,606,477	4,866,141
<u>2,855</u>	<u>2,855</u>	<u>6,574</u>	<u>385,000</u>	<u>1,329,380</u>	<u>386,098</u>
6,303,242	6,481,697	5,878,211	9,635,719	13,153,299	8,474,460
<u>699,683</u>	<u>2,702,726</u>	<u>912,119</u>	<u>1,109,269</u>	<u>2,523,196</u>	<u>614,709</u>
7,002,925	9,184,423	6,790,330	10,744,988	15,676,495	9,089,169
(219,446)	(2,368,255)	(639,142)	(8,718,856)	(10,854,860)	(6,061,737)
(46,138)	(46,138)	(51,368)	(138,077)	(2,178,257)	(134,135)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>(265,584)</u>	\$ <u>(2,414,393)</u>	\$ <u>(690,510)</u>	\$ <u>(8,856,933)</u>	\$ <u>(13,033,117)</u>	\$ <u>(6,195,872)</u>

Consolidated Financial Statements

	Commercial Tower		
	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
Revenue			
Tax revenues	\$ -	\$ -	\$ -
Other revenues	1,500,269	1,566,648	1,504,282
Senior government transfers	-	-	-
Development revenue	-	-	-
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	-	-	-
Contributions for subdivision infrastructure	-	-	-
Total Revenue	<u>1,500,269</u>	<u>1,566,648</u>	<u>1,504,282</u>
Expenditures			
Operating			
Goods and services	418,863	520,524	609,078
Labour	-	-	-
Debt servicing	787,214	786,672	797,256
	<u>1,206,077</u>	<u>1,307,196</u>	<u>1,406,334</u>
Capital	-	-	-
Total Expenditures	<u>1,206,077</u>	<u>1,307,196</u>	<u>1,406,334</u>
Excess revenue over expenditures	294,192	259,452	97,948
Principal/Sinking Fund payments	(568,002)	(569,278)	(557,591)
New debt issued	-	-	-
Increase (Decrease) in fund balance	<u>\$ (273,810)</u>	<u>\$ (309,826)</u>	<u>\$ (459,643)</u>

Consolidated Financial Statements

Planning and Public Health			Unallocated		
Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
\$ 1,553,822	\$ 1,379,058	\$ 1,286,200	\$ 47,662,115	\$ 47,653,880	\$ 44,036,899
745,889	677,506	688,780	-	-	-
64,606	-	7,000	-	-	-
1,100,000	-	-	-	-	-
-	-	-	589,096	-	120,695
-	-	-	4,373,379	1,695,000	3,176,526
-	-	-	-	-	-
3,464,317	2,056,564	1,981,980	52,624,590	49,348,880	47,334,120
1,569,040	2,125,958	1,462,783	-	-	-
1,676,001	1,613,827	1,496,314	-	-	-
-	-	-	-	-	-
3,245,041	3,739,785	2,959,097	-	-	-
3,098,358	1,118,992	-	-	-	-
6,343,399	4,858,777	2,959,097	-	-	-
(2,879,082)	(2,802,213)	(977,117)	52,624,590	49,348,880	47,334,120
-	-	-	-	-	-
-	-	-	-	21,766,152	-
\$ (2,879,082)	\$ (2,802,213)	\$ (977,117)	\$ 52,624,589	\$ 71,115,032	\$ 47,334,120

Consolidated Financial Statements

	Elimination Entries		
	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
Revenue			
Tax revenues	\$ -	\$ -	\$ -
Other revenues	-	-	-
Senior government transfers	-	-	-
Development revenue	-	-	-
Disposal proceeds and refinancing gains	-	-	-
Investment income	-	-	-
Internal recoveries	(2,242,219)	(1,905,036)	(1,954,605)
Contributions for subdivision infrastructure	-	-	-
Total Revenue	<u>(2,242,219)</u>	<u>(1,905,036)</u>	<u>(1,954,605)</u>
Expenditures			
Operating			
Goods and services	(2,242,219)	(1,905,036)	(1,954,605)
Labour	-	-	-
Debt servicing	-	-	-
	<u>(2,242,219)</u>	<u>(1,905,036)</u>	<u>(1,954,605)</u>
Capital	-	-	-
Total Expenditures	<u>(2,242,219)</u>	<u>(1,905,036)</u>	<u>(1,954,605)</u>
Excess revenue over expenditures	-	-	-
Principal/Sinking Fund payments	-	-	-
New debt issued	-	-	-
Increase (Decrease) in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Consolidated Financial Statements

Consolidated Financial Statements		
Actual	Budget	Actual
<u>2008</u>	<u>2008</u>	<u>2007</u>
\$ 50,028,475	\$ 49,857,410	\$ 46,096,676
29,739,791	26,511,326	26,139,978
2,976,171	16,471,709	4,914,817
7,890,331	34,201,026	8,556,488
708,277	-	929,590
4,373,379	1,695,000	3,176,526
-	-	-
<u>944,114</u>	<u>944,114</u>	<u>1,490,323</u>
96,660,538	129,680,585	91,304,398
 39,493,604	 42,437,735	 36,227,930
28,997,849	28,864,669	25,732,751
<u>2,625,780</u>	<u>3,565,771</u>	<u>2,681,210</u>
71,117,233	74,868,175	64,641,891
 <u>21,024,215</u>	 <u>95,032,510</u>	 <u>20,383,551</u>
92,141,448	169,900,685	85,025,442
 4,519,090	 (40,220,100)	 6,278,956
 (1,825,789)	 (3,867,145)	 (1,893,383)
-	<u>21,766,152</u>	-
<u>\$ 2,693,301</u>	<u>\$ (22,321,093)</u>	<u>\$ 4,385,573</u>

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Consolidated Financial Statements

Statement 1

Statement of Changes in Operating Fund Balances For the year ended December 31, 2008

	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2007</u>
Revenue			
Taxes for municipal purposes	\$ 50,028,475	\$ 49,857,410	\$ 46,096,676
User fees and other revenue	29,739,791	26,388,554	26,139,978
Development revenue	324,720	2,874,397	1,449,048
Gain on refinancing and other	708,277	-	929,590
Senior government transfers	2,324,954	2,385,802	2,327,376
Interest and investment income	<u>3,083,475</u>	<u>1,125,000</u>	<u>1,930,562</u>
	<u>86,209,692</u>	<u>82,631,163</u>	<u>78,873,230</u>
Expenditures			
Protective services	21,710,168	22,886,416	18,981,928
Transportation services	6,942,940	6,168,314	6,410,638
Recreation and cultural	15,977,652	14,456,286	13,532,765
Water utilities	6,629,758	7,255,801	7,450,477
Sewer utilities	6,189,864	6,343,872	5,769,767
General government	10,822,282	14,330,813	9,868,471
Planning, public health and other	<u>2,844,569</u>	<u>3,303,901</u>	<u>2,627,843</u>
	<u>71,117,233</u>	<u>74,745,403</u>	<u>64,641,889</u>
Excess of Revenue Over Expenditures	15,092,459	7,885,760	14,231,341
Less:			
Transfers to capital funds	2,265,529	5,190,564	1,083,993
Transfers to reserves	10,019,126	353,109	10,588,692
Principal/sinking Fund payments	<u>1,825,789</u>	<u>3,867,145</u>	<u>1,893,383</u>
Increase (Decrease) in Operating Fund Balances	982,015	(1,525,058)	665,273
Operating Fund Balances - Beginning of Year	<u>9,863,164</u>	<u>9,863,164</u>	<u>9,197,891</u>
Operating Fund Balances - End of Period	<u>\$ 10,845,179</u>	<u>\$ 8,338,106</u>	<u>\$ 9,863,164</u>

Consolidated Financial Statements

Statement 2

Statement of Changes in Capital Fund Balances For the year ended December 31, 2008

	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
Revenue			
Subdivision infrastructure contributions	\$ 944,114	\$ 944,114	\$ 1,490,323
Senior government transfers	651,217	14,085,907	2,587,441
Development fees	5,794,967	29,697,311	6,274,534
Other capital contributions	<u>1,770,644</u>	<u>1,629,318</u>	<u>832,905</u>
	9,160,942	46,356,650	11,185,203
Expenditures			
Protective services	3,762,320	16,982,378	4,015,469
Transportation services	8,466,017	43,426,953	9,211,318
Recreation and cultural	2,389,039	25,778,237	3,992,556
Water utilities	1,499,529	2,500,028	1,637,380
Sewer utilities	699,683	2,702,726	912,119
General government	1,109,269	2,523,196	614,709
Public and environmental health	<u>3,098,358</u>	<u>1,118,992</u>	<u>-</u>
	<u>21,024,215</u>	<u>95,032,510</u>	<u>20,383,551</u>
Excess of Expenditures over Revenue	(11,863,273)	(48,675,860)	(9,198,348)
Less:			
Transfers from revenue funds	2,265,529	5,190,564	1,083,993
Transfers from reserves	9,655,137	21,719,144	7,647,791
Additional debt issued	<u>-</u>	<u>21,766,152</u>	<u>-</u>
Increase (Decrease) in Capital Fund Balances	57,393	-	(466,564)
Capital Fund Balances - Beginning of Year	<u>(72,817)</u>	<u>(72,817)</u>	<u>393,753</u>
Capital Fund Balances - End of Period	<u>\$ (15,424)</u>	<u>\$ (72,817)</u>	<u>\$ (72,817)</u>

Consolidated Financial Statements

Statement 3

Statement of Changes in Reserve Balances For the year ended December 31, 2008

	Actual <u>2008</u>	Budget <u>2008</u>	Actual <u>2007</u>
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 1,289,904	\$ 570,000	\$ 1,245,964
Add (Less):			
Internal Transfers			
Transfers from Revenue Funds	10,019,126	353,109	10,588,692
Transfers to Capital Funds	<u>(9,655,137)</u>	<u>(21,719,144)</u>	<u>(7,647,791)</u>
Increase (Decrease) in Reserve Balances	1,653,893	(20,796,035)	4,186,865
Reserve Balances - Beginning of the Year	<u>46,248,885</u>	<u>46,248,885</u>	<u>42,062,020</u>
Reserve Balances - End of Period	<u>\$ 47,902,778</u>	<u>\$ 25,452,850</u>	<u>\$ 46,248,885</u>

Consolidated Financial Statements

Schedule 1

Continuity Schedule of Long Term Debt For the Year Ended December 31, 2008

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

Consolidated Financial Statements

<u>Dec 31, 2007 Balance Outstanding</u>	<u>New Debt Issued During the year</u>	<u>Principal/ Sinking Fund Payments</u>	<u>Sinking Fund Earnings</u>	<u>2008 Balance Outstanding</u>	<u>Interest Paid/ Earned For The Year</u>
\$ 26,280,481	\$ -	\$ 995,737	\$ -	\$ 25,284,744	\$ 1,446,616
3,644,437	-	138,077	-	3,506,360	200,600
16,300,000	-	-	-	16,300,000	807,833
300,000	-	-	-	300,000	12,000
39,536	-	39,536	-	-	2,447
46,138	-	46,138	-	-	2,855
<u>13,226</u>	<u>-</u>	<u>13,226</u>	<u>-</u>	<u>-</u>	<u>818</u>
46,623,818	-	1,232,714	-	45,391,104	2,473,169
557,591	-	547,383	20,619	1,125,593	20,619
222,198	-	13,903	11,170	247,271	11,170
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>779,789</u>	<u>-</u>	<u>561,286</u>	<u>31,789</u>	<u>1,372,864</u>	<u>31,789</u>
<u>\$ 45,844,029</u>	<u>\$ -</u>	<u>\$ 1,794,000</u>	<u>\$ 31,789</u>	<u>\$ 44,018,240</u>	<u>\$ 2,441,380</u>

Consolidated Financial Statements

Schedule 2

Continuity Schedule of Reserves For the Year Ended December 31, 2008

	<u>Balance</u> <u>Dec 31, 2007</u>	<u>Interest</u> <u>Allocated</u>
Reserve Funds:		
Local Improvements	\$ 1,973,590	\$ 49,088
Equipment Replacement	8,049,670	286,404
Capital Works	9,055,490	354,777
Fire Department Capital Acquisitions	7,140,170	263,494
Sanitary Sewer	1,390,549	52,015
Land	<u>268,712</u>	<u>12,344</u>
Total Reserve Funds	27,878,181	1,018,122
General Revenue Reserve Accounts:		
Specific projects - Capital	4,152,968	-
Specific projects - Operating	3,701,663	-
Self insurance	922,602	34,804
Police services	1,858,021	61,117
Core development	970,325	38,504
Recycling	1,618,549	58,355
Community development	1,134	42
Building inspections	968,034	36,207
Gravel extraction	496,450	19,061
Neighbourhood improvements	56,571	2,117
Facility maintenance	89,519	3,998
Snow removal	350,000	-
Youth Centre & Arts Centre	8,535	-
Cemetery maintenance	103,224	-
Infrastructure sustainability (Town centre buildings)	200,000	-
Infrastructure sustainability (Road network)	-	-
Critical infrastructure reserve	501,023	17,577
Infrastructure grants contribution	<u>-</u>	<u>-</u>
Total General Revenue Fund Reserve Accounts	15,998,618	271,782
Other Reserve Accounts:		
Sewer revenue fund - self insurance	89,684	-
Sewer revenue fund - specific projects	1,308,040	-
Water revenue fund - self insurance	86,528	-
Water revenue fund - specific projects	<u>887,834</u>	<u>-</u>
Total Other Reserve Accounts	<u>2,372,086</u>	<u>-</u>
Total Reserves	\$ <u>46,248,885</u>	\$ <u>1,289,904</u>

Consolidated Financial Statements

<u>Transfers</u> <u>Revenue Funds</u>	<u>Transfers</u> <u>Capital Funds</u>	<u>Balance</u> <u>Dec 31, 2008</u>
\$ 54,425	\$ -	\$ 2,077,103
1,729,903	(2,736,487)	7,329,490
1,084,274	(1,808,168)	8,686,373
833,014	(2,173,682)	6,062,996
-	(252)	1,442,312
<u>125,000</u>	<u>-</u>	<u>406,056</u>
3,826,616	(6,718,589)	26,004,330
1,577,910	(1,491,134)	4,239,744
(576,916)	-	3,124,747
(19,057)	-	938,349
551,448	(210,882)	2,259,704
120,710	(34)	1,129,505
140,292	(341,829)	1,475,367
-	-	1,176
700,281	-	1,704,522
33,873	-	549,384
-	-	58,688
275,361	(8,370)	360,508
350,000	-	700,000
-	-	8,535
14,248	(8,015)	109,457
95,385	-	295,385
419,417	-	419,417
-	(149,975)	368,625
<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>
4,882,952	(2,210,239)	18,943,113
(53,500)	-	36,184
741,555	(311,538)	1,738,057
6,500	-	93,028
<u>615,003</u>	<u>(414,771)</u>	<u>1,088,066</u>
<u>1,309,558</u>	<u>(726,309)</u>	<u>2,955,335</u>
<u>\$ 10,019,126</u>	<u>\$ (9,655,137)</u>	<u>\$ 47,902,778</u>

General Comparative Statistics

	2008	2007	2006	2005	2004	1998
Municipal Government:						
Mayor and 6 Council Members						
Incorporated September 12, 1874						
Population ¹	73,957	73,248	72,283	70,857	68,848	61,200
Registered Voters ²	48,034	46,748	46,748	46,748	34,809	29,863
Area (Ha) ¹	26,710	26,710	26,710	26,710	26,710	26,710
No. of Properties (Folios) ³	26,362	24,945	24,938	24,318	24,199	21,489
Designated Land Use (in Ha) ^{1*}						
Residential	5,661	5,656	5,657	5,711	5,149	5,203
Agricultural ^a	3,594	3,594	3,594	3,711	3,711	3,555
Employment ^b	710	801	802	508	507	691
Mixed Use	76	—	—	—	—	—
Park/Conservation ^c	1,941	1,923	2,031	1,921	2,186	2,152
Institutional/Civic ^c	336	339	230	236	236	215
Forest ^d	2,443	245	82	—	—	—
Transportation/Utilities ^e	—	—	—	272	272	215
Crown Land ^f	14,760	14,108	14,108	14,108	14,108	14,679
Roads (in Km) ⁴						
Paved	464	455	450	443	436	409
Unpaved	7	7	7	7	7	9
Sewer Lines (in Km) ⁴						
Sanitary	261	256	255	248	238	211
Storm ^g	159	273	277	271	259	253
Water Lines (in Km) ⁴						
	373	367	360	353	345	314
Parks Area (in Ha) ⁵						
<i>(Number of Parks in Brackets)</i>						
Municipal	(54) 246	(53) 218	(49) 213	(49) 213	(47) 211	(44) 200
Regional	(2) 414	(2) 414	(2) 414	(2) 414	(2) 414	(1) 405
Provincial	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,554
<i>(11,700 ha are within Municipal boundary)</i>						
Number of Schools ¹⁰						
Elementary Schools	18	18	18	18	18	22
Secondary Schools	5	5	5	5	5	4
Alternate/Special Education Schools	2	2	2	2	2	1
Continuing Education Facilities	4	2	1	1	1	3
Private Schools	3	3	3	3	3	4
Preschools	23	21	22	20	22	18
Day Care Centres	114	106	105	88	92	85
Municipal Full-Time Employees ⁶						
	317	293	269	260	250	249
Total Part Time Hours						
	139,575	133,522	133,083	153,481	159,655	n/a

** Total includes full-time equivalent employees*

* With Revision of the OCP

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

^b Land use category has changed

^c Land use category has changed – Schools are now included in the Institutional figure

^d Reporting method has changed

^e Designation no longer exists. Most land captured under Forest

^f Crown land is not a land use

^g A few storm pipes have been redrawn and recalculated in the system.

General Comparative Statistics

	2008	2007	2006	2005	2004	1998
Building Permits ⁷						
Total Issued	861	921	1,034	899	900	810
Value	\$136,278,600	\$189,128,000	\$255,589,000	\$108,453,000	\$103,658,000	\$103,068,635
Business Licences Issued ⁷	4,185	4,087	4,004	3,855	3,688	3,070
Dog Licences Issued ³	8,455	6,697	8,244	8,104	7,912	6,831
Police ⁸						
Police Officers	82	86	81	79	76	69
Integrated Teams	10	5	5	3	3	--
Community Safety Officers	3	--	--	--	--	--
Auxiliary Police Officers	25	35	39	39	29	15
Fire Personnel: ⁹						
Fire Chiefs/Directors	2	2	2	2	2	2
Assistant Fire Chiefs	4	4	4	4	4	3
Fire Captains	4	4	4	4	2	--
Full-Time Firefighters	25	22	18	12	6	--
Paid-on-call: - Hall #1	51	51	52	53	49	50
- Hall #2	22	23	24	20	21	30
- Hall #3	25	24	24	28	23	30
Summary of Fund Balances ³						
Funded Reserves	\$47,902,778	\$46,248,885	\$42,062,019	\$39,385,306	\$37,618,959	\$30,807,066
Capital Fund	(15,424)	(72,817)	393,746	(1,638,163)	(1,033,061)	(6,377,648)
Operating Surplus **	10,845,179	9,863,164	9,197,891	11,071,554	10,918,247	10,619,380
Total Surplus and Reserves	\$58,732,533	\$56,039,232	\$51,653,659	\$48,818,697	\$47,504,145	\$35,048,798
Long Term Debt ³						
Parks & Recreation	\$25,284,744	\$26,280,481	\$27,249,027	\$28,724,376	\$28,957,148	\$ 1,364,145
Public Works	52,729	117,338	287,312	446,129	595,927	2,401,510
General Government	18,680,767	19,386,846	20,078,572	20,169,576	20,997,568	--
Total General Fund	\$44,018,240	\$45,784,665	\$47,614,911	\$49,340,081	\$50,550,643	\$ 3,705,655
Waterworks Utility	\$ --	\$ 13,226	\$ 24,995	\$ 35,468	\$ 223,781	\$ 3,789,629
Sanitary Sewer Utility	--	46,138	97,506	402,295	985,644	5,951,504
Total Gross Debt	\$44,018,240	\$45,844,029	\$47,737,412	\$49,777,844	\$51,760,068	\$13,446,788
Debt Per Capita ³	\$ 595	\$ 626	\$ 630	\$ 679	\$ 735	\$ 220
Debt Payment as a Percentage of Non-Capital Expenditures-Gross ³	6.5%	7.4%	7.8%	9.0%	8.1%	11.5%
Remaining Debt Servicing Capacity ³	\$11,399,477	\$13,575,243	\$10,976,567	\$ 8,646,383	\$ 8,995,905	n/a^h

¹ Maple Ridge Planning Department

² Maple Ridge Clerk's Department

³ Maple Ridge Finance Department

⁴ Maple Ridge Engineering Department

⁵ Maple Ridge Parks & Facilities Department

⁶ Maple Ridge Human Resources Department

⁷ Maple Ridge Licences, Permits and Bylaws Department

⁸ Ridge-Meadows RCMP

⁹ Maple Ridge Fire Department

¹⁰ School District No 42 and Maple Ridge Licences, Permits and Bylaws Department

^h The calculation method changed with the adoption of the Community Charter and has not been calculated for the years shown prior to 2004.

Major Property Tax Payers – 2008

<u>Registered Owner</u>	<u>Primary Property</u>	<u>Taxes Levied</u>
1. B.C. Hydro & Power Authority	Distribution Lines	\$973,614
2. International Forest Products Ltd.	Lumber Mills	885,194
3. Sun Life Assurance Company of Canada	Westgate Shopping Centre	780,671
4. Bucci Investment Corporation Inc	Valley Fair Mall	750,894
5. Amarsham Holdings Ltd.	Haney Place Mall	437,468
6. B.C. Gas Utility Ltd.	Gas Lines	381,548
7. M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	344,080
8. E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	313,090
9. Canadian Pacific Railway Co.	Railway Tracks	262,847
10. 22475 Dewdney Trunk Road Inc.	Maple Ridge Square	244,351
11. District of Maple Ridge	Tower & other leased properties	242,024
12. BC Telephone Company	Poles, Lines, Towers	238,118
13. Canadian Property Holdings	Retail	233,871
14. Ridge Meadows U-Lok	Storage/Warehousing	230,403
15. Telus Communications (BC) Inc.	Poles, Lines/Thornhill Tower	226,186
16. Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	203,480
17. Individual	Shopping/Auto Dealership/Pub	190,093
18. Viam Holdings Ltd.	Strata Rental Units	173,885
19. Loon Properties Inc.	Warehousing/Lumber Remanufacturing	152,312
20. Individual	Automobile Dealership	150,929
21. Great Pacific Industries Inc.	Shopping Centre	144,351
22. 27222 Developments Ltd.	Storage/Warehousing	141,539
23. RPM Holdings Ltd	Automobile Dealership	118,705
24. Runnel Holdings Ltd.	Shopping Centre	116,398
25. 0766349 BC Ltd.	Sawmill	113,711

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 bylaw 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 2008 taxation year are exempted under **Bylaw #6513-2007**, adopted on **October 23, 2007**.

2008 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Albion Community Club	10017 - 240 Street	\$ 2,480.33
Cam Neely Arena (90% exemption)	23448 - 105 Avenue	48,464.17
Elderly Citizens Recreation Association	12148 - 224 Street	25,275.32
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 - 132 Avenue	4,548.67
Girl Guides of Canada	26521 Ferguson Avenue	4,389.28
Golden Ears Winter Club (95% exemption)	23588 - 105 Avenue	40,857.81
Maple Ridge Golf Course Limited	20818 Golf Lane	26,242.65
Maple Ridge Search and Rescue Society	23598 - 105 Avenue	3,895.62
Ridge Meadows Recycling Society	10092 - 236 Street	9,494.75
Ruskin Community Hall	28395 - 96 Avenue	2,986.46
Scout Properties (B.C./Yukon) Ltd.	27660 Dewdney Trunk Road	10,868.34
Society for the Prevention of Cruelty to Animals	10235 Industrial Avenue	2,074.58

Permissive Tax Exemptions

Property	Address	Taxes Foregone
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House	22520 - 116 Avenue	6,840.45
Haney House	11612 - 224 Street	1,641.27
Masonic Lodge	22272 - 116 Avenue	3,873.17
Old Japanese School House	11739 - 223 Street	3,199.69
St. Andrews United Church	22279 - 116 Avenue	2,033.65
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 - 96 Avenue	2,013.35
B.C. Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	13,897.67
Burnett Fellowship Baptist Church	20639 - 123 Avenue	2,359.16
Christian & Missionary Alliance - Canadian Pacific District	20399 Dewdney Trunk Road	3,554.11
Christian Reformed Church of Maple Ridge B.C.	20245 Dewdney Trunk Road	4,065.84
Church of the Nazarene	21467 Dewdney Trunk Road	3,104.40
First Church Christ Scientist	11916 - 222 Street	474.44
Generations Christian Fellowship	11601 Laity Street	5,937.50
High Way Church	21746 Lougheed Highway	3,300.58
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	4,398.60
Maple Ridge Baptist Church	22155 Lougheed Highway	19,944.24
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	6,629.16
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	2,760.89
Pentecostal Assemblies of Canada	11756 - 232 Street	7,363.62
Port Hammond United Church	11391 Dartford Street	1,028.11
President of the Lethbridge Stake (Mormon Church)	11750 - 207 Street	3,099.25
Roman Catholic Archbishop of Vancouver	22561 - 121 Street	2,029.19
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	6,925.53
Ruskin Gospel Church	28304 - 96 Avenue	2,298.57
St. John the Divine Anglican Church	21299 River Road	3,709.78
St. Paul's Evangelical Lutheran Church of Haney B.C.	12145 Laity Street	2,833.60
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	3,672.49
Trustees of the Congregation of the Haney Presbyterian Church	11858 - 216 Street	3,670.63
Trustees of the Congregation of Whonnock United Church	272 Street	590.02
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	2,424.40
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	1,599.49
United Church of Canada	27079 River Road	943.29
Whonnock United Church	27091 River Road	1,910.81
Wildwood Fellowship Church	10810 - 272 Street	1,646.10
<u>Schools</u>		
Haney - Pitt Meadows Christian School Association	12140 - 203 Street	5,604.41
Meadowridge School Society	12224 - 240 Street	13,905.39
Roman Catholic Archbishop of Vancouver	22561 - 121 Avenue	2,839.18

2008 Property Taxes Forgone through Permissive Tax Exemptions

\$339,700.01

Assessment/Taxation Comparative Statistics

	2008	2007	2006	2005	2004	1998
Assessment for General Taxation ⁽¹⁾						
Land	\$ 7,302,261,702	\$ 6,384,128,468	\$ 5,199,820,987	\$ 4,833,879,324	\$ 3,816,782,967	\$ 2,837,743,878
Less: Exempt Land	<u>757,669,032</u>	<u>674,337,510</u>	<u>519,995,004</u>	<u>469,209,864</u>	<u>370,583,656</u>	<u>292,764,589</u>
Net Land Assessment	\$ 6,544,592,670	\$ 5,709,790,958	\$ 4,679,825,983	\$ 4,364,669,460	\$ 3,446,199,311	\$ 2,544,979,289
Improvements	\$ 5,368,299,210	\$ 4,468,558,154	\$ 3,731,350,701	\$ 3,346,076,595	\$ 2,964,271,091	\$ 2,218,181,412
Less: Exempt Imp & Utilities	<u>525,653,258</u>	<u>422,435,588</u>	<u>392,502,471</u>	<u>413,194,210</u>	<u>345,286,474</u>	<u>283,844,280</u>
Net Improvement Assessment	\$ 4,842,645,952	\$ 4,046,122,566	\$ 3,338,848,230	\$ 2,932,882,385	\$ 2,618,984,617	\$ 1,934,337,132
Total Taxable Assessment	\$11,387,238,622	\$9,755,913,524	\$8,018,674,213	\$7,297,551,845	\$6,065,183,928	\$4,479,316,421
Assessment for School Taxation ⁽¹⁾	\$11,241,242,669	\$9,596,150,005	\$7,890,012,754	\$7,223,372,588	\$6,024,123,753	\$4,428,136,252
General & Debt Tax Rates (per \$1,000) ⁽²⁾						
Residential	\$ 3.1902	\$ 3.4721	\$ 3.9038	\$ 3.9761	\$ 4.5388	\$ 4.1611
Utilities	37.7449	38.2199	38.7399	39.3299	40.0000	25.3826
Industrial	35.9613	54.0384	56.9788	56.1162	55.7501	39.3777
Business/Other	10.4955	11.9566	14.1723	14.2180	14.0547	10.9800
Seasonal/Recreational	8.2311	8.4395	11.5950	11.4987	11.3809	8.0954
Farm	20.5314	19.5351	18.6476	16.7997	16.1870	12.8132
School Tax Rate (per \$1,000) ⁽¹⁾						
Residential	\$ 2.0018	\$ 2.2311	\$ 2.6828	\$ 2.8888	\$ 3.3732	\$ 3.7465
Utilities	14.2000	14.7000	14.9000	14.9000	15.0000	15.0000
Industrial	9.3000	12.5000	12.5000	12.5000	12.5000	12.5000
Business/Other	6.8000	7.9000	9.2000	9.6000	9.9000	9.9000
Seasonal/Recreational	3.6000	3.9000	4.2000	4.5000	4.5000	4.5000
Farm	6.8000	6.8000	6.8000	6.8000	6.8000	6.8000
Residential Tax Rate (per \$1,000) ⁽²⁾						
General (incl. Reg. Library)	\$ 3.1902	\$ 3.4721	\$ 3.9038	\$ 3.9761	\$ 4.4899	\$ 4.0659
Debt after 2004 incl. above 2005=Fire	.1906	.1617	.1270	.0677	.0489	.0952
Transit Authority (GVTA)	.3381	.3687	.4688	.4738	.2725	—
Local School Levy	2.0018	2.2311	2.6828	2.8888	3.3732	3.7465
Regional Hospital	-	—	—	—	—	.2206
Regional District	.0655	.0746	.0857	.0925	.1041	.0435
Regional Parks/911	-	—	—	—	—	.0687
Municipal Finance Authority	.0002	.0003	.0003	.0003	.0003	.0003
B.C. Assessment Authority	<u>.0615</u>	<u>.0677</u>	<u>.0816</u>	<u>.0920</u>	<u>.1057</u>	<u>.1202</u>
	\$ 5.8479	\$ 6.3762	\$ 7.3500	\$ 7.5912	\$ 8.3973	\$ 8.3609
Utilities & Penalties						
Current Years Levy	\$95,221,709	\$87,384,748	\$83,504,420	\$78,592,514	\$73,408,051	\$54,052,635
Per Capita	\$ 1,288	\$ 1,150	\$ 1,102	\$ 1,073	\$ 1,043	\$ 883
Collections	\$92,190,446	\$84,941,805	\$81,092,881	\$75,871,676	\$71,248,685	\$52,934,182
Percent of Levy	96.82%	97.20%	97.11%	96.54%	97.06%	97.93%
Gross Tax Collections	\$94,716,144	\$87,260,989	\$83,838,990	\$78,242,273	\$74,276,472	\$53,859,804
Percent of Current Levy	99.50%	100%	100%	99.55%	101.18%	99.64%
Taxes Outstanding	\$ 4,075,978	\$ 3,570,413	\$ 3,084,325	\$ 3,418,895	\$ 2,951,152	\$ 2,024,518

Note:

- ¹ 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.
- ² Variable tax rates were established in 1983 for different classes of property pursuant to the policy of the Province of British Columbia for Municipal Government services and 1984 for all other Government Levies.

Property Assessments & Tax Rates

By Property Class

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
Analysis of 2008 Taxable Values							
For General Purposes (\$ in 1,000's)	10,508,969	9,679	16,923	130,965	723,308	2,378	5,214
Percentage of Taxable Values	92.20%	.09%	.15%	1.15%	6.34%	.02%	.05%
Percentage of General Taxation	76.89%	.83%	1.40%	3.16%	17.43%	.05%	.24%
Analysis of 2008 Rates (Per \$1,000)							
General and Debt	3.1902	37.7449	35.9613	10.4955	10.4955	8.2311	20.5314
Fire	.1906	2.2551	2.1486	.6271	.6271	.4918	1.2267
School	2.0018	14.2000	9.3000	6.8000	6.8000	3.6000	6.8000
B.C. Assessment Authority	.0615	.4787	.4787	.1944	.1944	.0615	.0615
Municipal Finance Authority	.0002	.0005	.0005	.0005	.0001	.0002	.0002
Regional District and 911 Emergency	.0655	.2293	.2227	.2227	.1605	.0655	.0655
Transit Authority	.3381	2.7153	2.3410	2.1964	1.6770	.3381	.3381

Note:

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

Revenue & Expenditures

Last Five Fiscal Years Comparison

Revenue

	2008	2007	2006	2005	2004
Property Taxes	\$50,028,475	\$46,096,676	\$42,221,337	\$38,946,352	\$36,240,565
Fees	29,739,791	26,139,978	24,568,587	22,337,116	19,530,683
Investment Income	4,373,379	3,176,526	2,455,874	2,271,515	1,817,278
Developer Contributions	8,834,445	10,046,811	15,913,931	30,952,622	17,246,981
Other Government Transfers	2,976,171	4,914,817	2,487,939	2,291,237	4,097,801
Other Proceeds	<u>708,277</u>	<u>929,590</u>	<u>525,221</u>	<u>725,244</u>	<u>6,937,442</u>
	<u>\$96,660,538</u>	<u>\$91,304,398</u>	<u>\$88,172,889</u>	<u>\$97,524,086</u>	<u>\$85,870,750</u>

Expenditures

	2008	2007	2006	2005	2004
<u>Analysis by Function</u>					
Protective Services	\$25,472,488	\$22,997,397	\$19,173,524	\$16,387,421	\$15,934,006
Transportation Services	15,408,957	15,621,956	16,659,206	10,023,304	15,215,400
Recreation and Cultural	18,366,691	17,525,321	17,872,291	15,419,618	16,369,202
Sewer and Water Utilities	15,018,834	15,769,743	17,262,470	13,221,160	13,304,971
General Government Services	11,931,551	10,483,182	9,722,836	10,597,951	28,331,512
Other Services	5,942,927	2,627,843	2,607,170	2,293,164	2,373,210
Internal Cost Reallocations *	—	—	—	—	(1,720,420)
Contributed Subdivision Infrastructure**	—	—	—	<u>26,284,692</u>	<u>9,533,012</u>
	<u>\$92,141,448</u>	<u>\$85,025,442</u>	<u>\$83,297,497</u>	<u>\$94,227,310</u>	<u>\$99,340,893</u>

Analysis by Object

Goods and Services	\$59,573,705	\$55,121,158	\$45,715,933	\$43,783,867	\$67,385,502
Wages and Salaries	28,997,849	25,732,751	23,789,492	21,172,807	19,666,718
Interest and Financing Fees	2,625,780	2,681,210	2,943,822	2,985,944	2,755,660
Contributed Subdivision Infrastructure	<u>944,114</u>	<u>1,490,323</u>	<u>10,848,250</u>	<u>26,284,692</u>	<u>9,533,012</u>
	<u>\$92,141,448</u>	<u>\$85,025,442</u>	<u>\$83,297,497</u>	<u>\$94,227,310</u>	<u>\$99,340,893</u>

* Reporting was changed in 2005

** Reporting was changed in 2006

Capital Assets Acquired

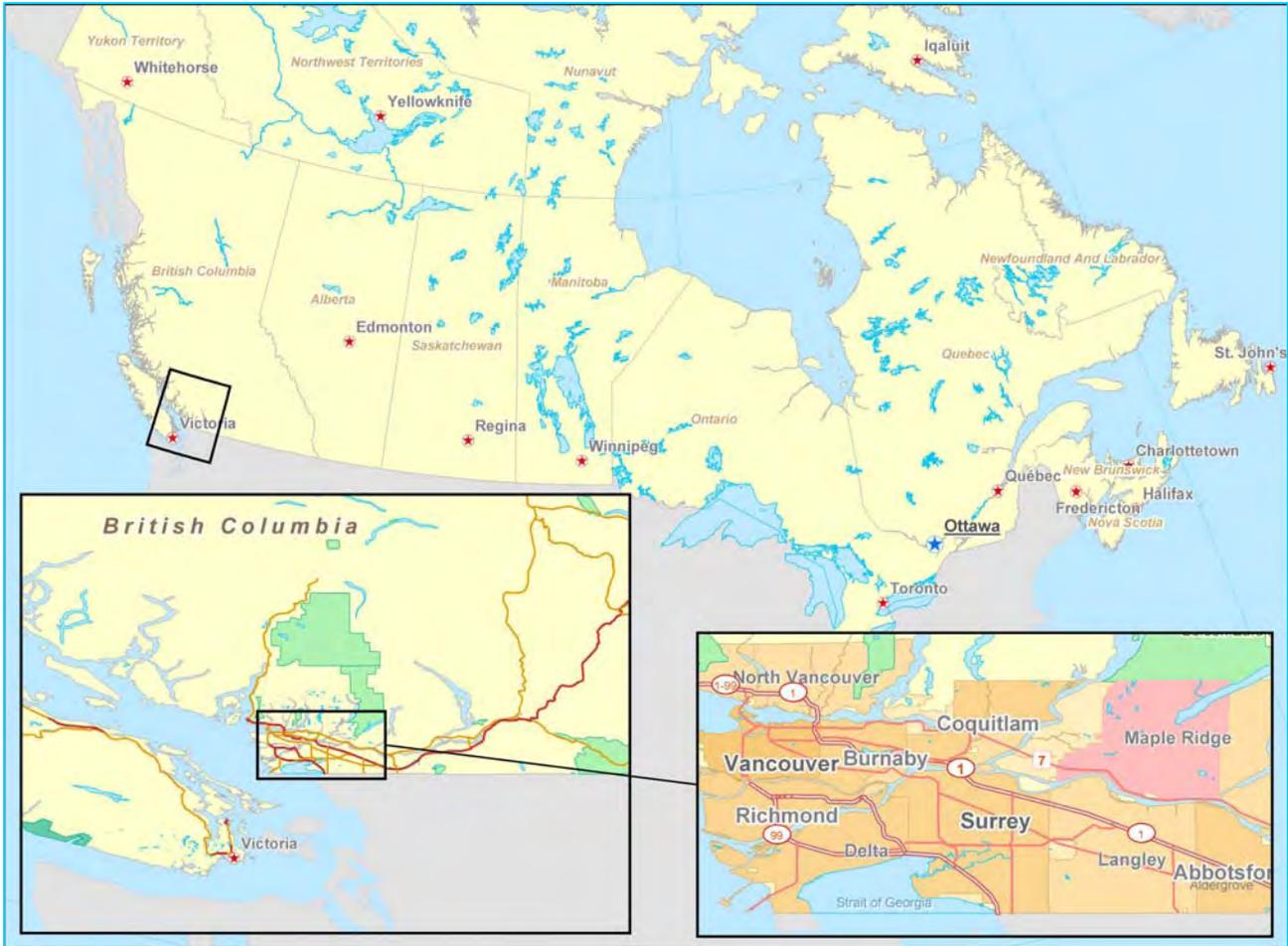
Last Five Fiscal Years Comparison

	2008	2007	2006	2005	2004
<u>Capital Acquisitions</u>					
General Government	\$ 1,109,269	\$ 614,709	\$ 313,239	\$ 1,553,791	\$13,242,946
Transportation	8,466,017	9,211,318	10,934,142	4,540,443	9,326,645
Parks and Recreation	2,389,039	3,992,556	4,327,840	2,316,218	3,106,567
Protective Services	3,762,320	4,015,469	1,533,621	544,937	1,371,699
Public Health and Other	3,098,358	—	246,284	152,779	5,375
Sanitary Sewer & Waterworks	2,199,212	2,549,499	6,164,641	2,907,987	3,093,844
Subdivision Infrastructure*	—	—	—	<u>26,284,692</u>	<u>9,533,012</u>
Total Capital Acquisitions	<u>\$21,024,215</u>	<u>\$20,383,551</u>	<u>\$23,519,767</u>	<u>\$38,300,847</u>	<u>\$39,680,088</u>
<u>Source of Funding</u>					
Revenue Funds	\$ 5,468,693	\$ 5,199,633	\$ 716,723	\$ 2,887,107	\$ 812,881
Reserve Funds	6,718,590	4,460,662	6,376,082	4,897,440	8,593,056
Contributed Assets	944,114	1,490,323	12,001,519	27,472,235	10,677,566
Long Term Debt	15,426	—	357,676	—	11,877,554
Grants	584,736	2,587,441	456,507	266,657	1,551,330
Development Fees & Other	<u>7,292,656</u>	<u>6,645,492</u>	<u>3,611,260</u>	<u>2,777,408</u>	<u>6,167,701</u>
Total Financing	<u>\$21,024,215</u>	<u>\$20,383,551</u>	<u>\$23,519,767</u>	<u>\$38,300,847</u>	<u>\$39,680,088</u>

* Reporting was changed in 2006

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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