



District of Maple Ridge
British Columbia

GFOA Award Recipient
for Excellence in
Financial Reporting

2009
Annual Report
For Fiscal Year Ending
December 31, 2009



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



2009 Annual Report

District of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2009

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Cover Photo:
Municipal Courtyard in Fall – Colin Andre

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

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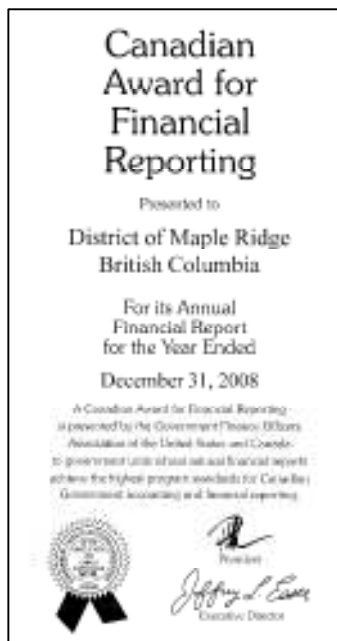
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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2008. The program 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 19th consecutive year.

Message from the Mayor

On behalf of Council, I am pleased to present our 2009 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.

Through its first year of a three-year mandate, Council maintained its strong focus and commitment to concentrate on efforts which support three pillars of priorities – economic, social and environment. Equally, these pillars support the high level of livability in our community. To achieve a delicate balance between these interlocking priorities, this Council believes a key to our success has been and will continue to be our ability to establish and maintain positive working relationships between ourselves and other levels of government, regional agencies and community organizations. This philosophy resulted in many of the accomplishments achieved during our first year and fuels our commitment to the priorities for 2010. An example of the results from this focus on establishing and maintaining positive working relationships is the multi-million dollar improvement project on 224 Street and Lougheed Highway which is being funded by the District of Maple Ridge, the Province of British Columbia and the Government of Canada.

Our citizens elected this Council with expectations of addressing 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.

Building upon this Council's achievements in 2009 and dealing with these important priorities with our partners in a respectful, collaborative, cooperative manner, our citizens will continue to see benefits and enhancements that define livability in Maple Ridge.

Some of the significant goals for 2010 include:

- Seven new West Coast Express cars into service
- Construction of sewer to 256 Street correctional facilities, and continued focus on bringing businesses focused on high tech, post secondary opportunities and advanced manufacturing to our community



- RCMP contract negotiations, 24/7 staffing at Fire Hall 3, implementation of Wildlife Protection Plan, construction of a new animal shelter in partnership with the BC SPCA
- Improvements on 224 Street and Lougheed Highway from 222 Street to 224 Street, and review of incentives for densification and redevelopment
- Plan for use of Environmentally Sensitive Areas data assembled over the past few years and prioritizing the implementation of the Agricultural Plan
- Significant progress on the Albion Flats Concept Plan, which will include public input and consultation through a community charette and public open house
- Implementation plan for the Parks & Recreation Master Plan, policy discussion regarding acquisition of strategic lands, sequencing policy for future area plans, Zoning bylaw review, final comments regarding the Regional Growth Strategy, potential for a drainage utility and Affordable Housing Strategy

Supporting Council's vision to enhance the many livability factors which define our community is District staff, an experienced and dedicated team of highly qualified professionals. Council welcomes your comments. You can reach us by phone at 604-463-5221 or by email at mayorandcouncil@mapleridge.ca. We encourage your participation and contribution to ensure Maple Ridge continues to be an exceptional community in which to live, work and play – today and for generations to come.

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

Ernie Daykin
Mayor

Message from the CAO

Maple Ridge is a community filled with experiences to satisfy every passion. Opportunities exist to try a new outdoor adventure; savour the natural beauty which surrounds our community; experience arts and culture; explore Maple Ridge's heritage; and participate in organized, structured indoor recreational and leisure activities. As well, Maple Ridge is becoming renowned for its quality festivals and fairs organized and led by a community of dedicated, hospitable, friendly volunteers.



This array of activity combined with our commitment to achieving a balance between social, economic and environmental priorities makes Maple Ridge one of the most livable communities in Canada. The investment community has recognized what we have to offer. In 2009, the Real Estate Investment Network ranked Maple Ridge as the number two top investment town in British Columbia. Through thoughtful, long term, comprehensive community development and business planning process, Maple Ridge is poised to take advantage of its heightened profile and to welcome the world by way of the newly opened Golden Ears and Pitt River Bridges.

Highlights of the many accomplishments in 2009 were:

- Improved Accessibility – the opening of the Golden Ears and Pitt River Bridges
 - Economy and Jobs – hosting a successful summit in November to hear from industry, government and institutions regarding best practices in attracting high tech investment to our community
 - Community Safety – Youth Diversion funding, success of the Community Safety Officer pilot program and supportive housing funding of \$9.2 million
 - Downtown – the official opening of Spirit Square as an extension of Memorial Peace Park and the launch of a new program called Our Spirit...Our Town addressing Town Centre improvements
 - Natural Environment – 75,000 of an anticipated 300,000 trees planted, expanded number of school and neighbourhood gardens, \$1.5 million is donated park land, Energy Manager grant from BC Hydro and sustainable construction practices at Fire Hall 1, the Leisure Centre Retrofit and the Randy Herman Centre
- Festivals and Community Involvement – hosting many first-class festivals and high profile special events including the BC Disability Games, Mainstage 2009 and the triathlon for the 2009 World Police and Fire Games

Some of the significant goals for 2010 include:

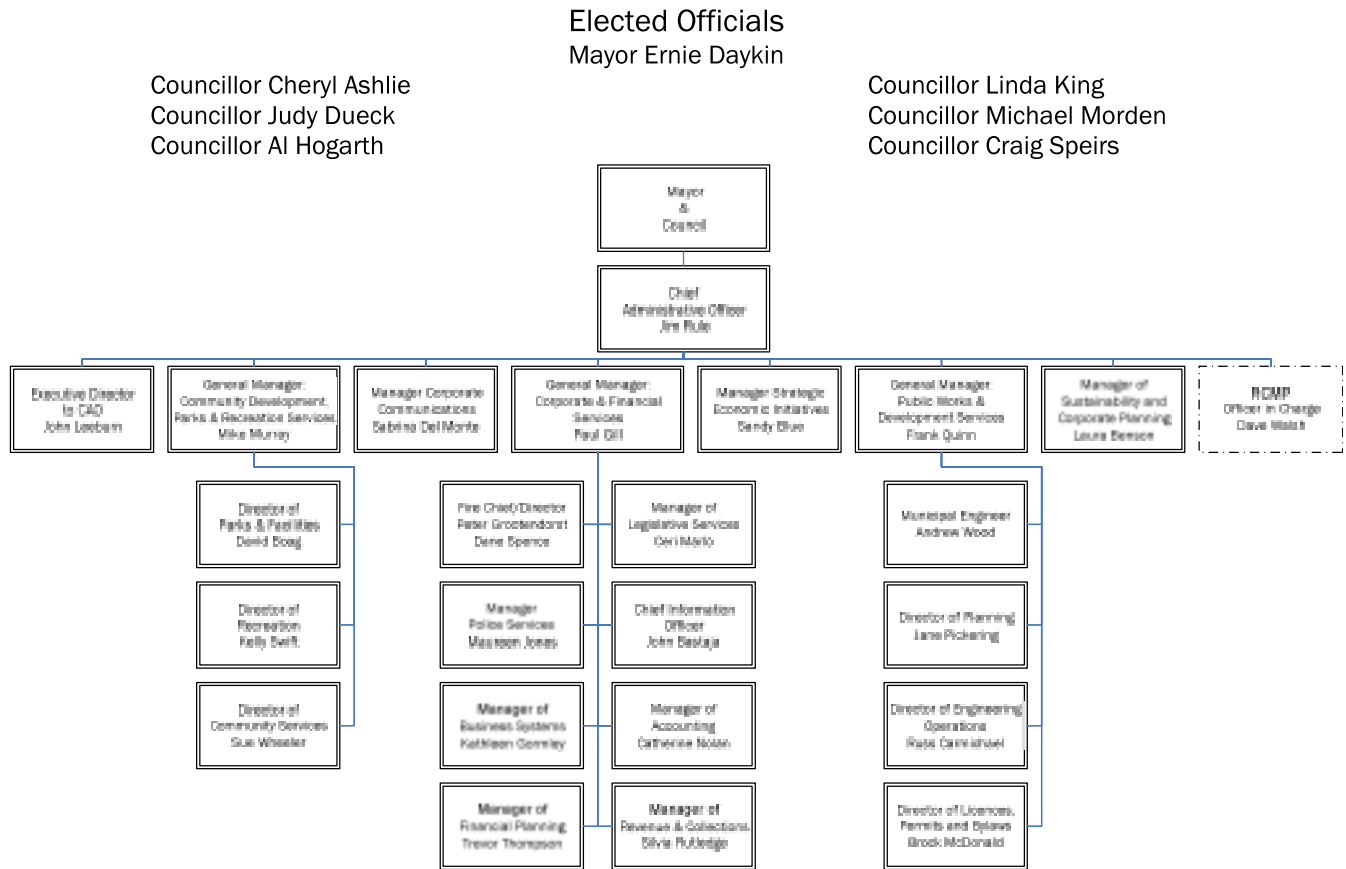
- Economy and Jobs – marketing of Maple Ridge through Metro Vancouver Olympic Program, continuing to develop and implement our strategic plan for economic development and progressing on the Albion Flats Concept Plan
- Downtown – improvements on 224 Street and Lougheed Highway from 222 Street to 224 Street, and partnering with the Downtown Business Improvement Association and the Maple Ridge Pitt Meadows Chamber of Commerce to continue to build upon the success of the program Our Spirit...Our Town
- Festivals and Community Involvement – early in 2010, welcomed the Vancouver 2010 Olympic Torch Relay to our community, which was also selected as one of 14 communities across the country to host a community celebration for the Vancouver 2010 Paralympic Torch Relay
- Improved Transportation and Transit – construction of Abernethy Way at 224 Street, traffic lights at Abernethy Way at 216 Street and road improvements on 232 Street between 124 Avenue and 128 Avenue

Thank you to Council, our employees and the many dedicated 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

Organization Chart



Appointed Officials (Department Heads)

Chief Administrative Officer	Jim Rule, MA, B.ES (Hon.), P.Mgr., MCIP
General Manager: Community Development, Parks & Recreation Services	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, MBA, BLS
Manager of Accounting	Catherine Nolan, CGA
Manager of Business Systems.....	Kathleen Gormley
Manager Corporate Communications	Sabrina Del Monte
Manager of Financial Planning.....	Trevor Thompson, BBA, CGA
Manager of Legislative Services	Ceri Marlo
Manager of Revenue & Collections	Silvia Rutledge
Manager Strategic Economic Initiatives.....	Sandy Blue, ABC
Manager of Sustainability and Corporate Planning.....	Laura Benson, CMA
Municipal Engineer.....	Andrew Wood, PhD., PEng.
RCMP 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

Strategic Plan

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

MISSION

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

VALUE STATEMENTS

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



Strategic Plan

Transportation

Vision 2025

Maple Ridge has been able to accommodate tremendous population and economic growth by planning growth around multi-modal transportation routes. The District works very closely with the regional transportation authority to ensure that employment centres as well as neighbourhoods accepting increased density or new medium density neighbourhoods would be well served by public transit and a rapid transit metro line. In addition, a third east-west route through the community was added to assist with commercial and private vehicle traffic and all-day, two-way commuter rail service is now a reality. The downtown area is an excellent example of creating a pedestrian friendly environment that enables citizens and visitors to easily explore the uptown shops and services before taking a casual stroll down to the riverfront promenade.

Key Strategies

- Maintain and enhance a multi-modal transportation system within Maple Ridge to provide citizens with safe, efficient alternatives for the movement of individuals and goods
- Promote alternative modes (pedestrian, bike, public transit) of travel to reduce reliance on the automobile
- Continue to improve the walk-ability of the downtown, ensuring it is pedestrian friendly and accessible, particularly for those with impaired mobility
- In cooperation with other regional stakeholders, identify improvements to the inter-municipal transportation system within the Lower Mainland and the Fraser Valley



Smart Managed Growth

Vision 2025

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

Key Strategies

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



Strategic Plan

Safe and Livable Community

Vision 2025

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

Key Strategies

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



Financial Management

Vision 2025

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

Key Strategies

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

Governance

Vision 2025

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

Strategic Plan

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 Union of British Columbia Municipalities, the Federation of Canadian Municipalities and the Lower Mainland Local Government Association
- Identify and promote the use of partnerships and networks with public agencies; crown corporations; busi-

ness; not-for-profit; community groups; and, volunteers to provide local government and community services in a cost-efficient, effective and timely manner

Economic Development

Vision 2025

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

Key Strategies

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



Progress Report

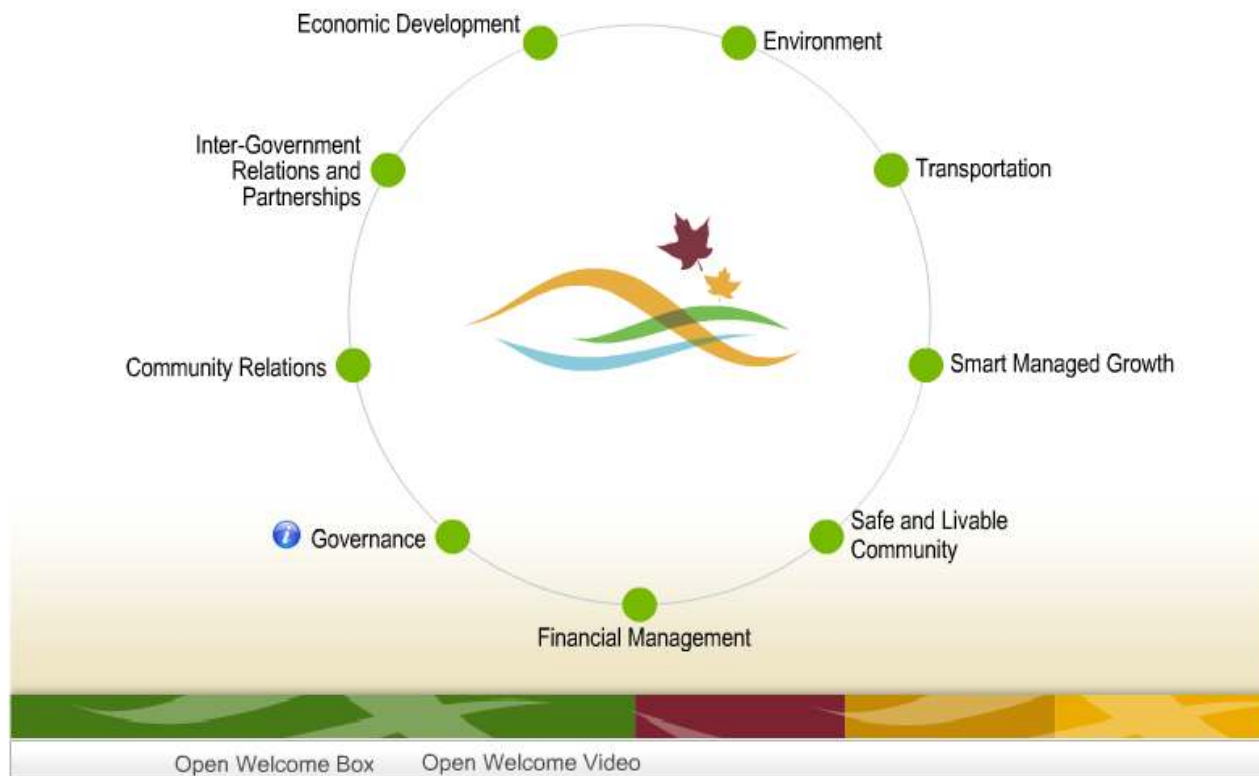
The Strategic Plan is an important tool in the success of our community. It sets the vision for the future, and key strategies that will help to achieve that vision. Regular reporting on achievement toward the plan is another important tool to keep things on track. This section of the Annual Report is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

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

As a result, this year's progress report differs from prior progress reports. The information provided here is a subset of "scorecards" available on SEE-IT. These scorecards represent progress related to high-level community goals in the Strategic Plan.

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

Plan for Tomorrow. Live for Today.



SEE-IT™ site © 2010 powered by: visible strategies

Progress Report

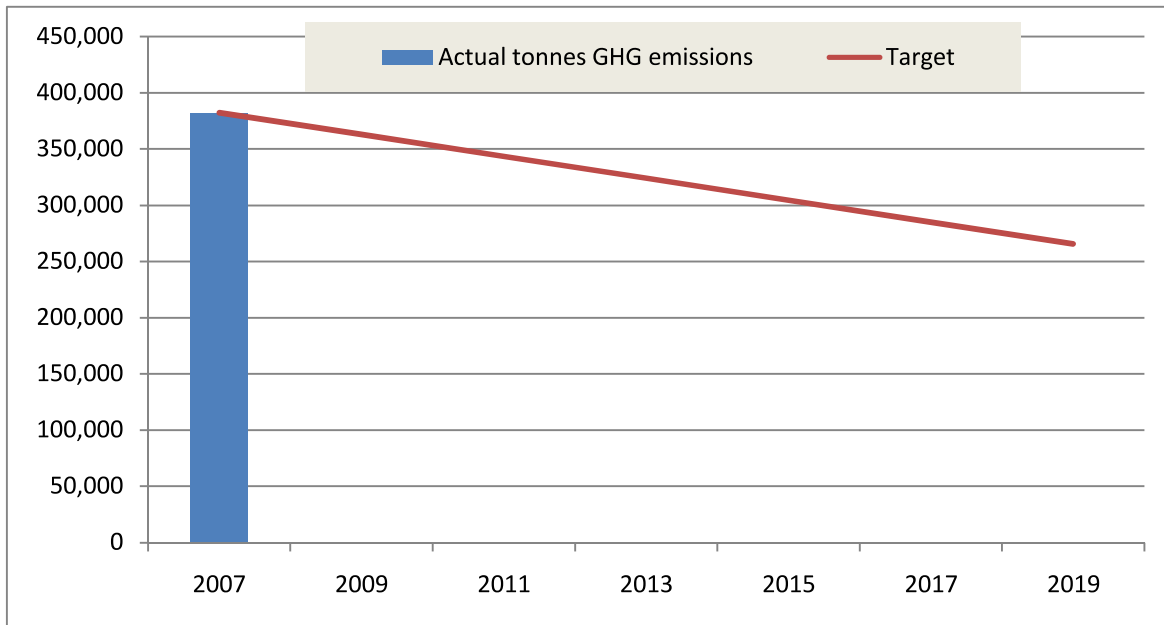
Reduce Community Greenhouse Gas Emissions

Target Statement

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

Overview

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



Source

Draft Community Energy & Greenhouse Gas Emissions Inventory: 2007 Report dated March 11, 2009, from BC's Ministry of Environment.

Note:

Community greenhouse gas emissions for 2009 were not available when this document was published in May 2010. See the Ministry of Environment website for current information: www.env.gov.bc.ca/cas/mitigation/ceei/reports.html

Progress Report

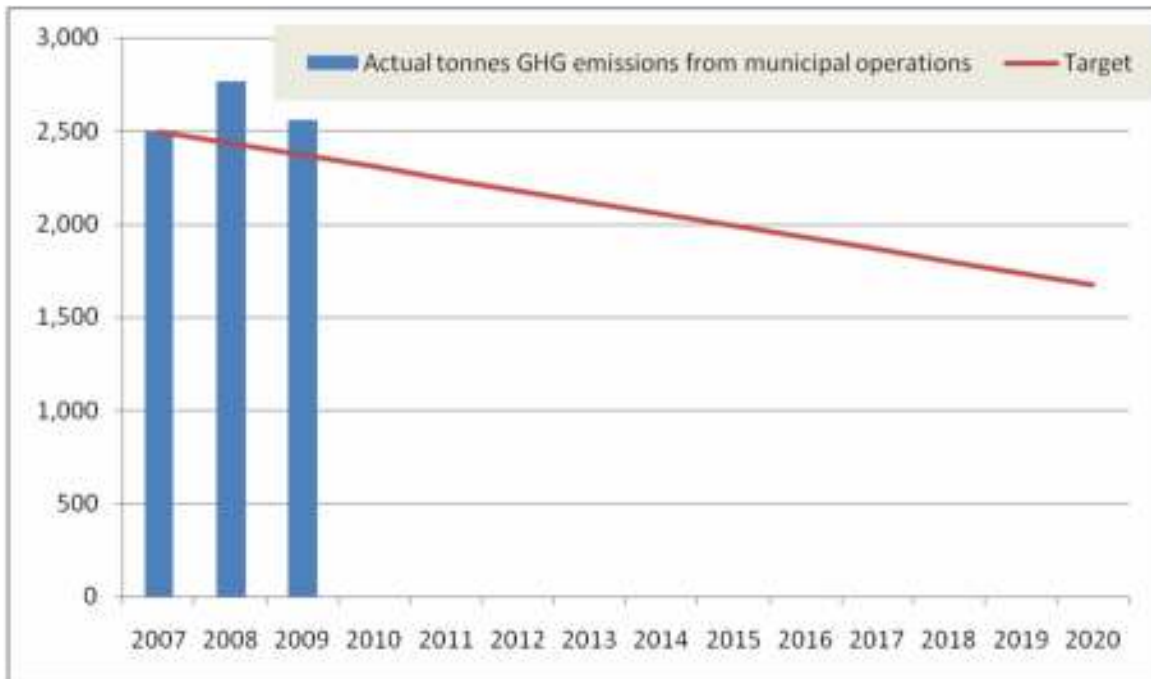
Carbon Neutral Municipal Operations

Target Statement

By 2020, the BC Government has committed to reduce its greenhouse gas emissions by 33 per cent from 2007 levels. This target will be used until a Maple Ridge municipal operations target has been selected.

Overview

This graph shows the amount of greenhouse gas (GHG) emissions created from the provision of municipal services each year. GHG emissions are produced when we operate municipal cars, fire trucks, street sweepers and lawn mowers; use electricity to light up sports fields, municipal hall and streetlights; burn natural gas to heat municipal swimming pools; throw away garbage that sits in a landfill emitting gases. Measuring our progress is an important part of ensuring reductions continue to happen, as we work towards becoming “carbon neutral.”



Status Report

2009 results are preliminary.

In 2008, the District's total greenhouse gas emissions measured 2,766 tonnes. The increase in overall corporate greenhouse gas emissions is due, in large part, to the fact that our community is still growing. The addition of streetlights in new subdivisions, new vehicles to the District's fleet (diesel recycling trucks), among other things mean that despite the District's efforts to implement energy saving technology, our emissions may continue to go up before we experience significant reductions.

Weather also plays a role. Colder weather in 2008 resulted in an increase in natural gas consumption. Natural gas is used to heat many municipal facilities, and when it's cold outside, the thermostat gets turned up to create a more comfortable working environment.

With renovations and retrofits incorporating green technologies completed in Fall 2009 at the Leisure Centre and continuing into 2010 at Fire Hall 1, it is expected that corporate greenhouse gas emissions will begin to lessen in 2010.

Notes

Emissions were calculated using 2007 ICLEI coefficients. 2008 coefficients are expected to be released in July 2010. Prior years' numbers may change slightly as we refine our methodology to align with governing bodies.

Progress Report

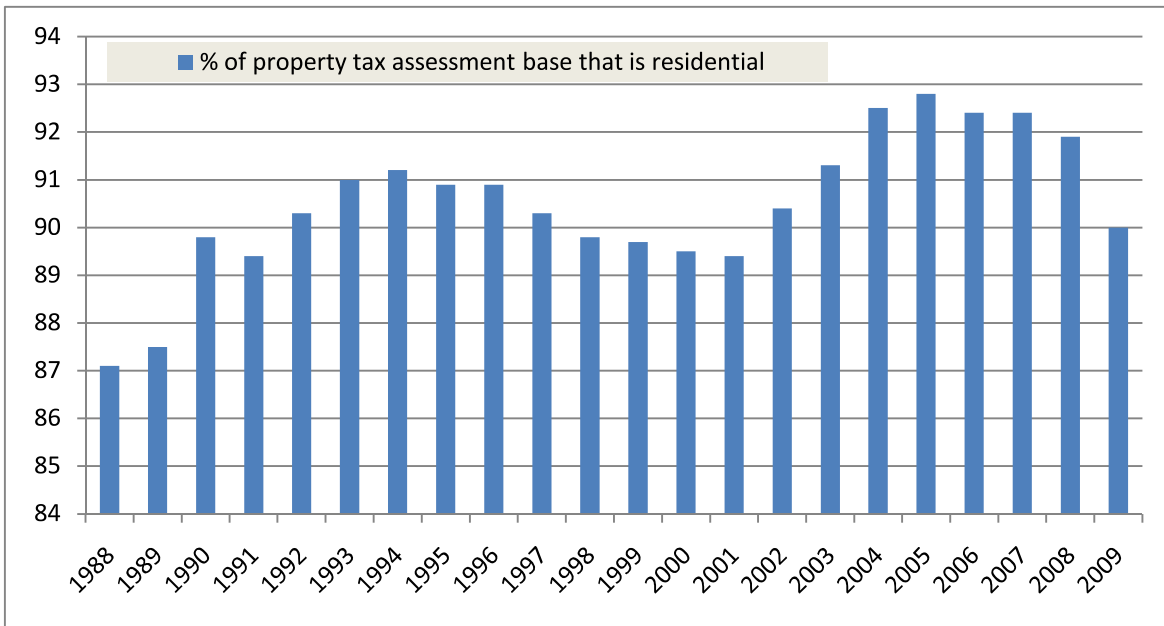
Diversify the Tax Base

Target Statement

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

Overview

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



Status Report

In 2009 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

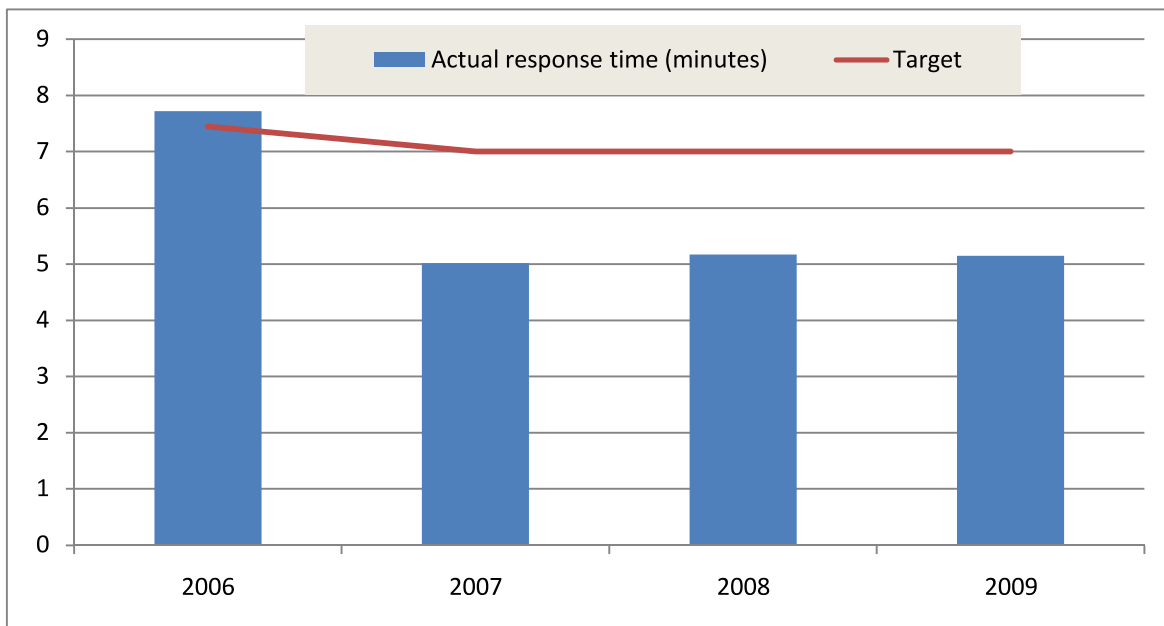
Reduce Fire Hall 1 Response Time

Target Statement

To reduce Fire Hall 1 response times to 7 minutes, 90% of the time.

Overview

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



Status

With implementation of the Fire Master Plan, response time has been reduced dramatically.

Progress Report

Provide High Quality Drinking Water

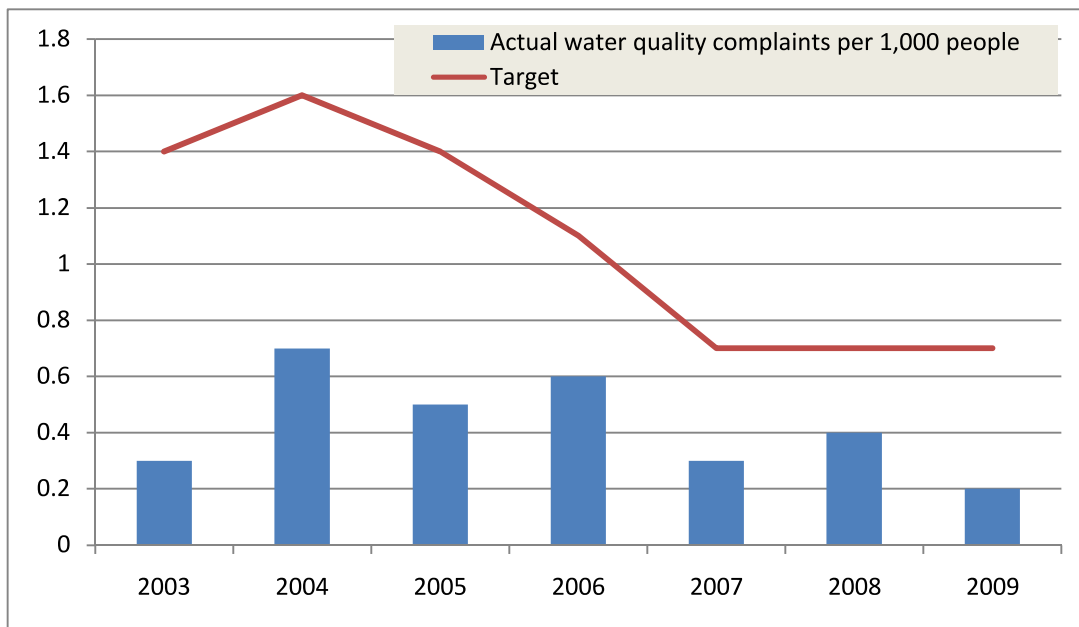
Target Statement

Provide high quality drinking water to homes and businesses.

Overview

The District's Operations Department maintains 373 kilometres of watermains. 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.

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% 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.



Status Report

The goal is to have a LOWER number of complaints than the target, which represents the national average of participating communities in the benchmarking exercise. For 2009, the number of water quality complaints per 1,000 people was lower than the prior year, and lower than the target, which is the average from the national benchmarking initiative.

Progress Report

Maintain a Dependable Sewage System

Target Statement

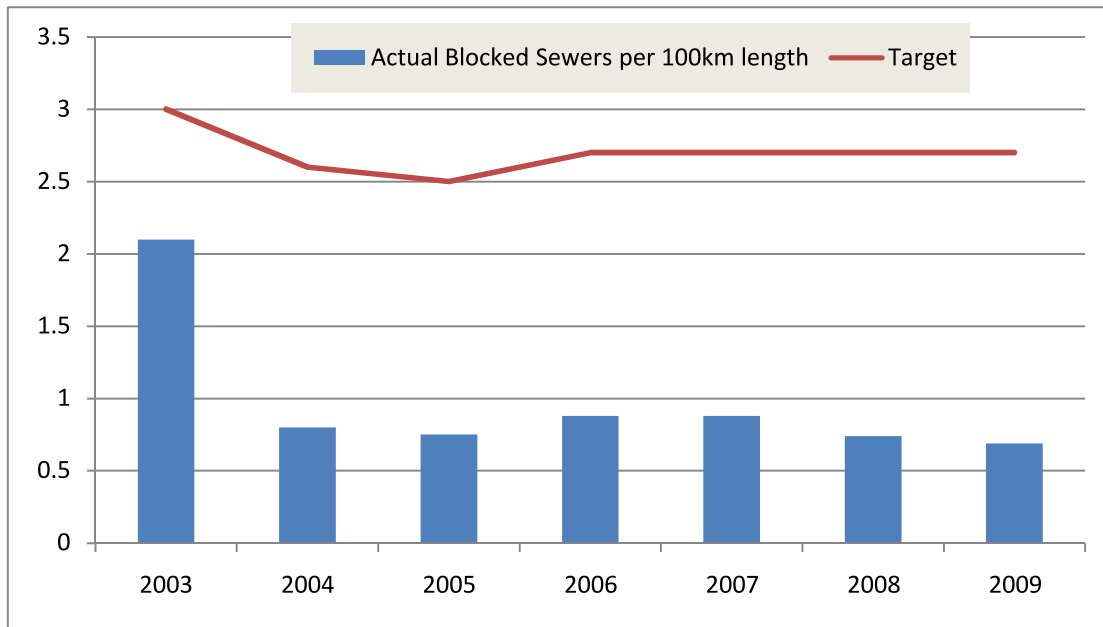
Maintain an effective and reliable sanitary sewage collection system.

Overview

The District's Operations department maintains 265 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.

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% 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.

The District's goal is to minimize the number of blocked sewers per 100 kilometre length, and in doing so, to exceed the national water and wastewater benchmarking initiative average. For this measure, a lower number is better, and we are striving to experience less than the national average of blocked sewers per 100 kilometre length.



Status Report

The goal is to have a LOWER number of blockages than the base line and the target, which represents the national average of participating communities in the benchmarking exercise.

There is a time lag until the target (national average) is known, so last year's target has been used temporarily.

Progress Report

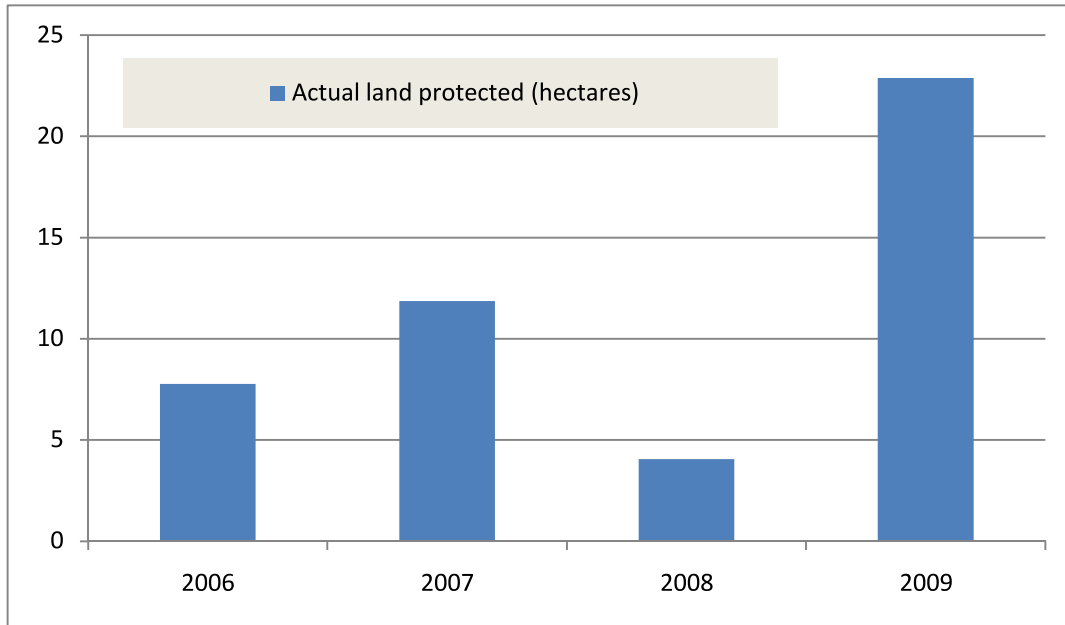
Protect Lands Adjacent to Watercourses

Target Statement

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

Overview

Minimizing the encroachment of development into watersheds provides habitat protection for risk management, recreational corridors, and protection of highly sensitive fish and wildlife habitat. For watercourse setback areas and steep hillside areas with slopes greater than 25%, protection through dedication of park land or through conservation covenant, is required with each development application.



Progress Report

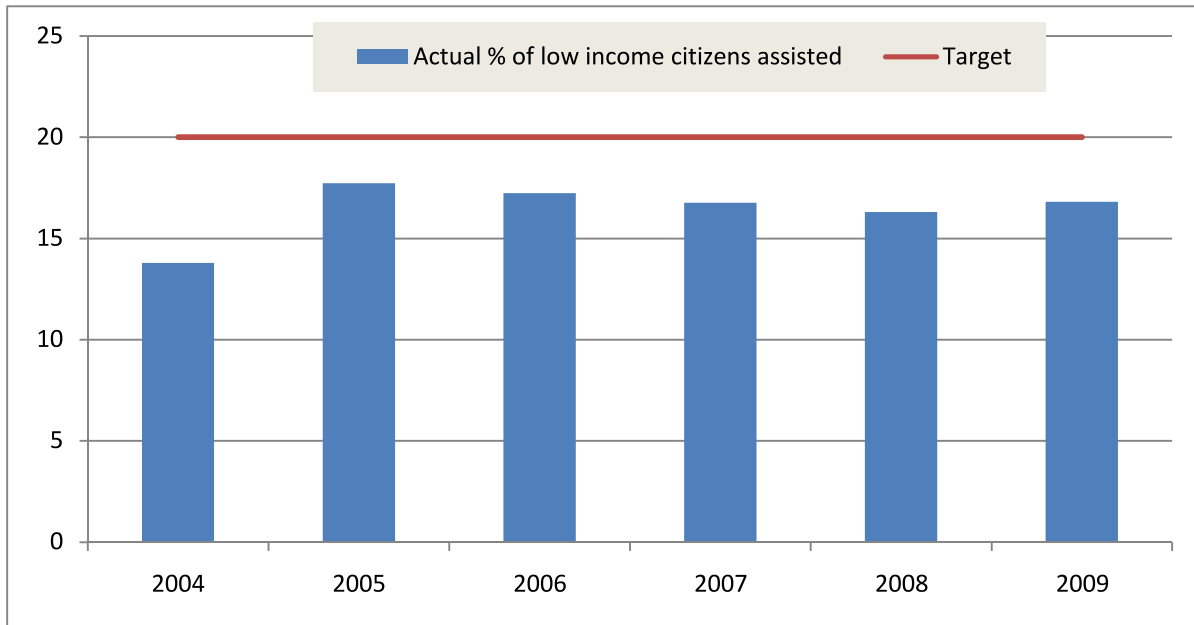
Low Income Citizens Accessing Recreation Services

Target Statement

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

Overview

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



Status

In 2009, 1,926 subsidy memberships were provided to low-income citizens, representing 16.8% of the low-income population.

Progress Report

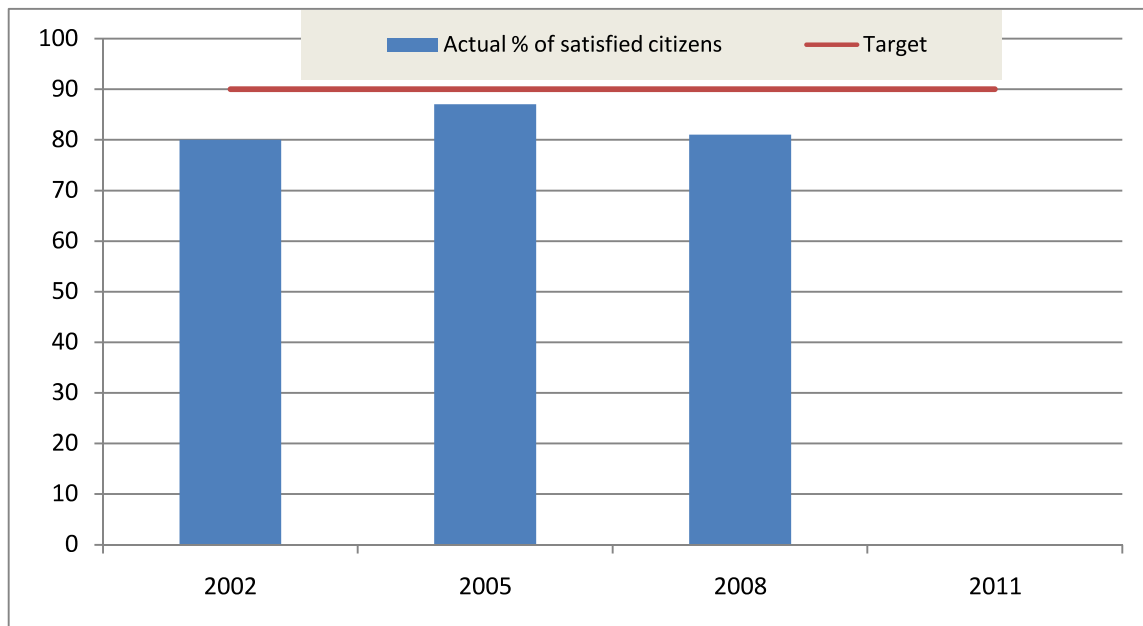
Citizens Who are Satisfied with Parks & Leisure Services

Target Statement

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

Overview

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



Status Report

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

Source: Parks and Recreation Survey conducted by Points West Consulting Inc in 2008.

Progress Report

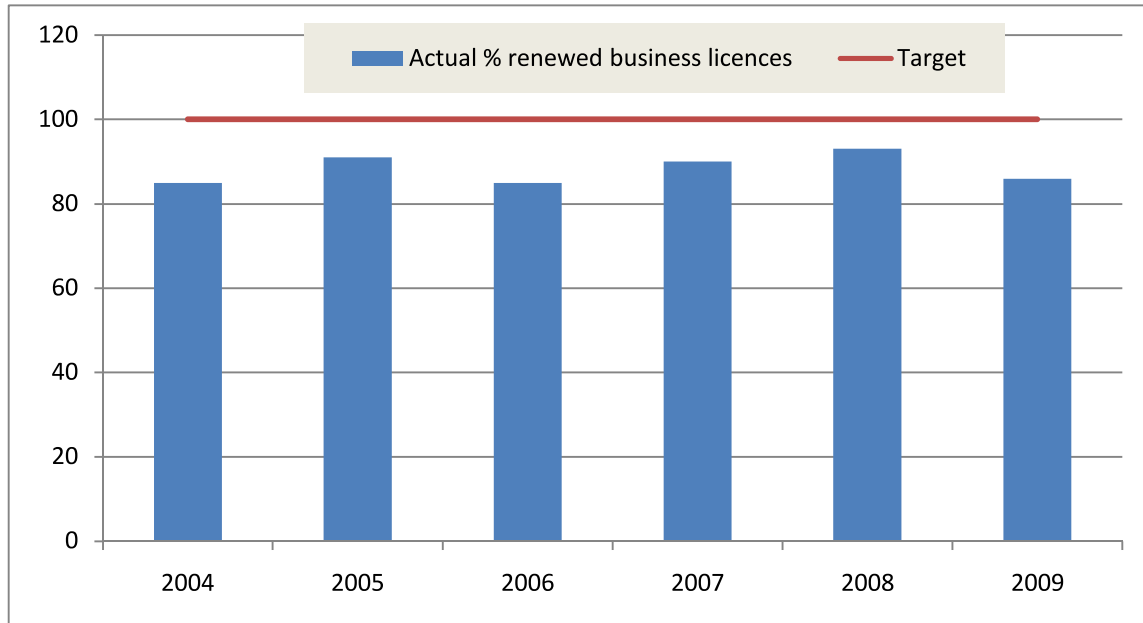
Support Existing Local Business

Target Statement

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

Overview

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



Status Report

Number of business licences issued in 2009:

Commercial: 1,440

Homebased: 1,553

Non-Residential: 1,107

Total Revenue \$580,000

Of the businesses licensed in 2008, 91% of commercial licences and 82% of home based licences were renewed in 2009.

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

Progress Report

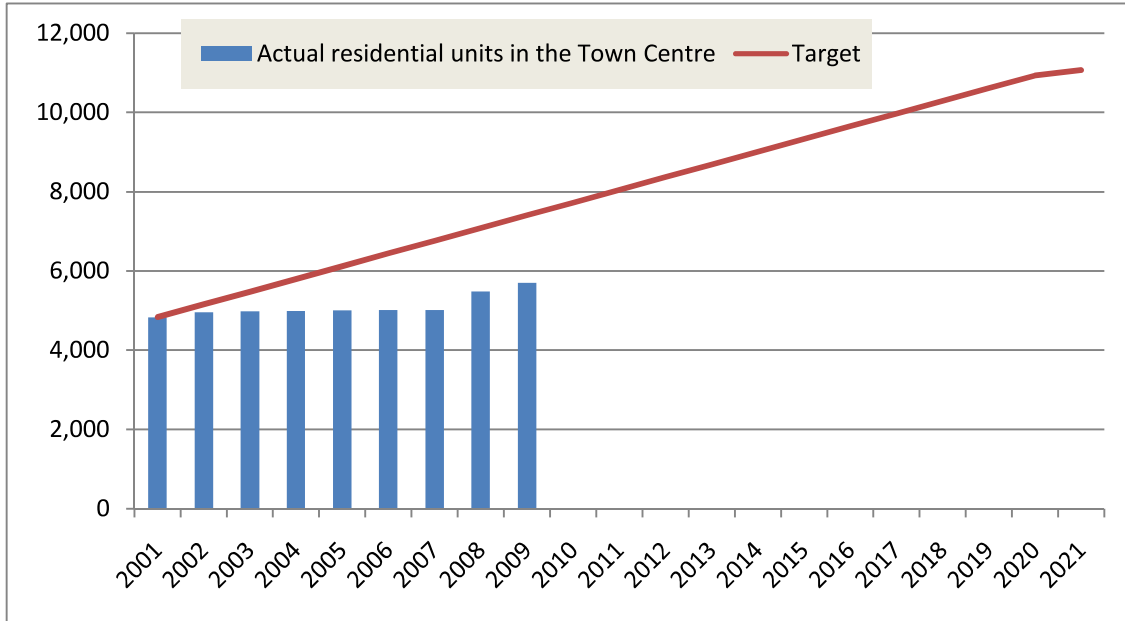
Increase Residential Density in the Town Centre

Target Statement

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

Overview

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



Status Report

During 2009, 215 residential units were added in the Town Centre, all apartments. These units signify growth in Town Centre residential units of 3.9%. Of all residential units in Maple Ridge during this year, 44.8% were located in the Town Centre, representing a significant accomplishment in the drive towards increased densification of the centre, and a more sustainable community.

Progress Report

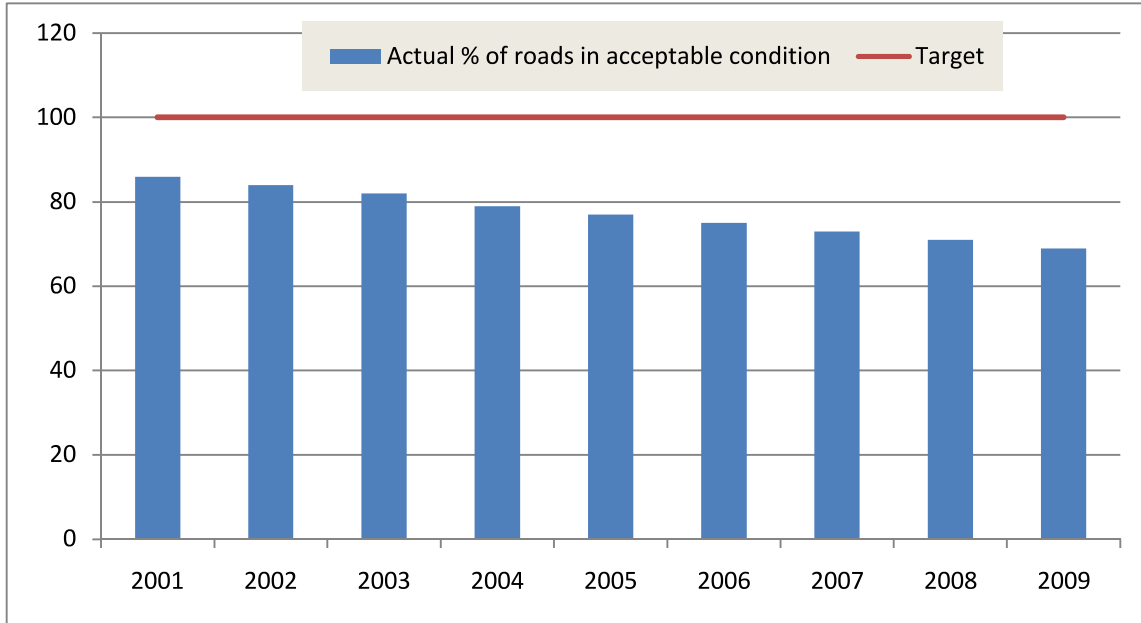
Provide Safe, Serviceable Roads

Target Statement

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

Overview

The District’s Operations department maintains a road network of over 470 kilometres. Keeping the roads in good shape involves inspections, shouldering and grading, sweeping, ice control, curb repair, roadside mowing, asphalt patching, crack sealing, and road marking for traffic lanes, crosswalks, arrows, etc. Enhancing the safety of motorists, pedestrians, cyclists, and equestrians is a priority.



Note

The declining percentage of roads rated acceptable demonstrates the challenges of maintaining infrastructure in a growing community. The pace of system growth has outpaced increases to maintenance funding, leading to the picture presented in the above graph. As part of the 2009 year-end process Council set aside \$1 million for road maintenance in an effort to begin to reverse the current trend.

Progress Report

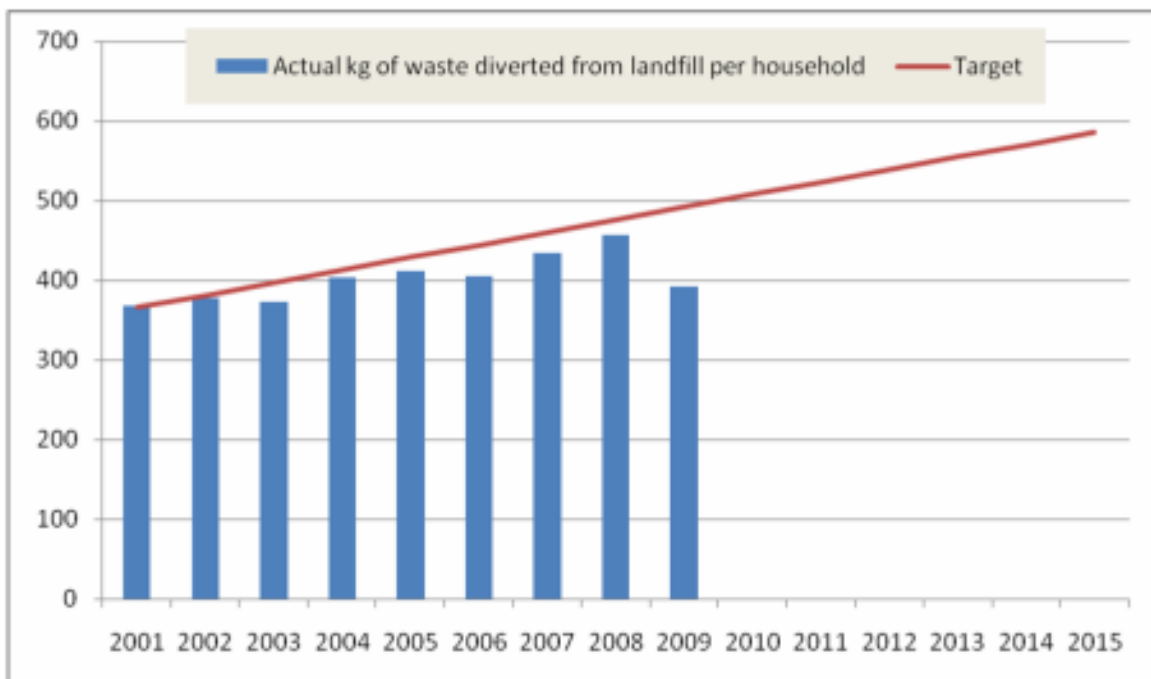
Work Toward Zero Waste

Target Statement

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

Overview

This graph represents the kilograms of waste that are recycled, diverted from landfills, shown as kilograms per Maple Ridge household. Households include single family homes and apartment units. Priority must be given to the first two R's (reduce and reuse) as the best long-term method to achieve our goal. Together with recycling efforts, a reduction in tonnage will reflect a change in behaviour as residents make choices that are better for the environment. In 2007 Maple Ridge completed a waste composition study that indicated 36% of the waste stream is organics (yard and garden waste, wood and food waste). Aggressively targeting the organics portion of the waste stream will achieve our target of 70% diversion.



Status Report

The 2009 amount of waste diverted from landfill to recycling programs was 392 kilograms per household. This is calculated by taking the total waste diverted to recycling of 9,455,510 kilograms and dividing by 24,141 properties. Although the graph shows a decline, the waste diverted to recycling is a component of the total waste stream, and for 2009, the total waste stream also declined. THIS IS A GOOD THING! Less waste ended up going to landfill, and this is the desired outcome – it's just more difficult to measure.

Progress Report

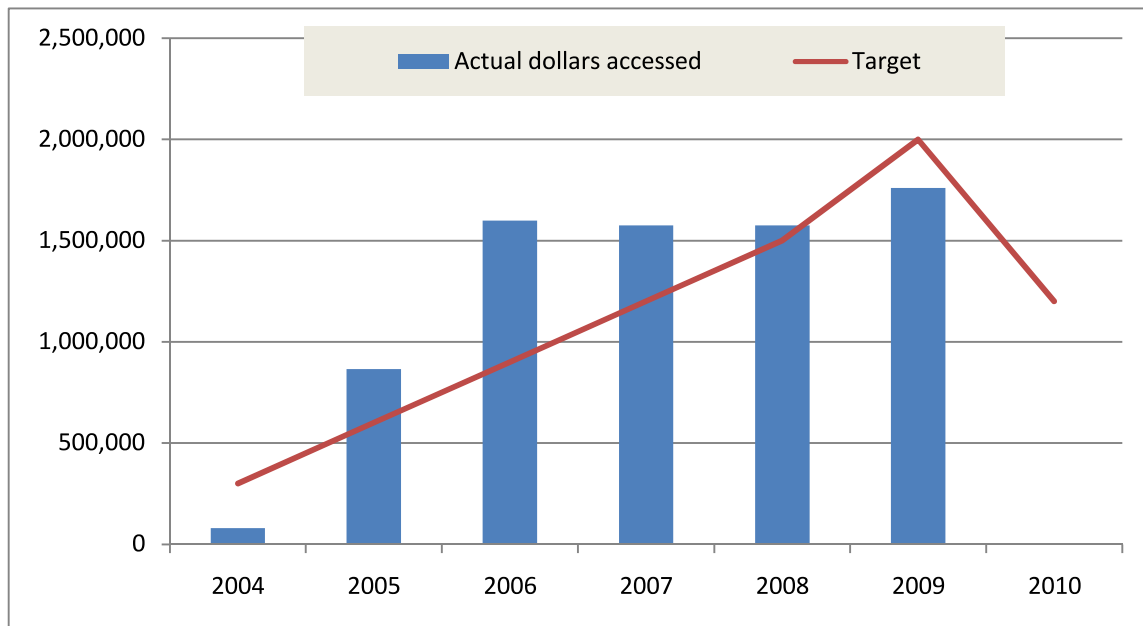
Support the Community Social Service Network

Target Statement

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

Overview

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



Status Report

Due to multiple funding reductions and cuts by senior governments and other agencies, the amount of dollars that the Community Network was able to achieve was reduced in 2009 and the expectation is that there will be a considerable reduction in the number of dollars accessed in 2010, with further decreases in 2011.

Progress Report

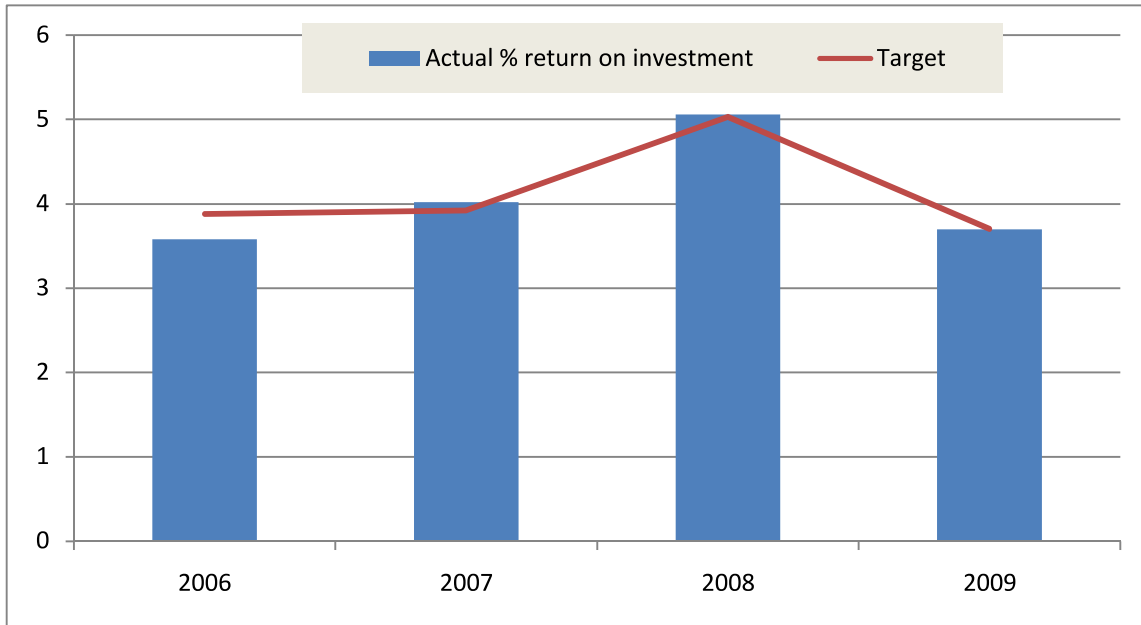
Maximize Return on Investment

Target Statement

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

Overview

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



Status Report

The 2009 return on investment figure is an estimate only. The reduced return on investments and benchmark is due to interest rates being at or near historic lows.

Progress Report

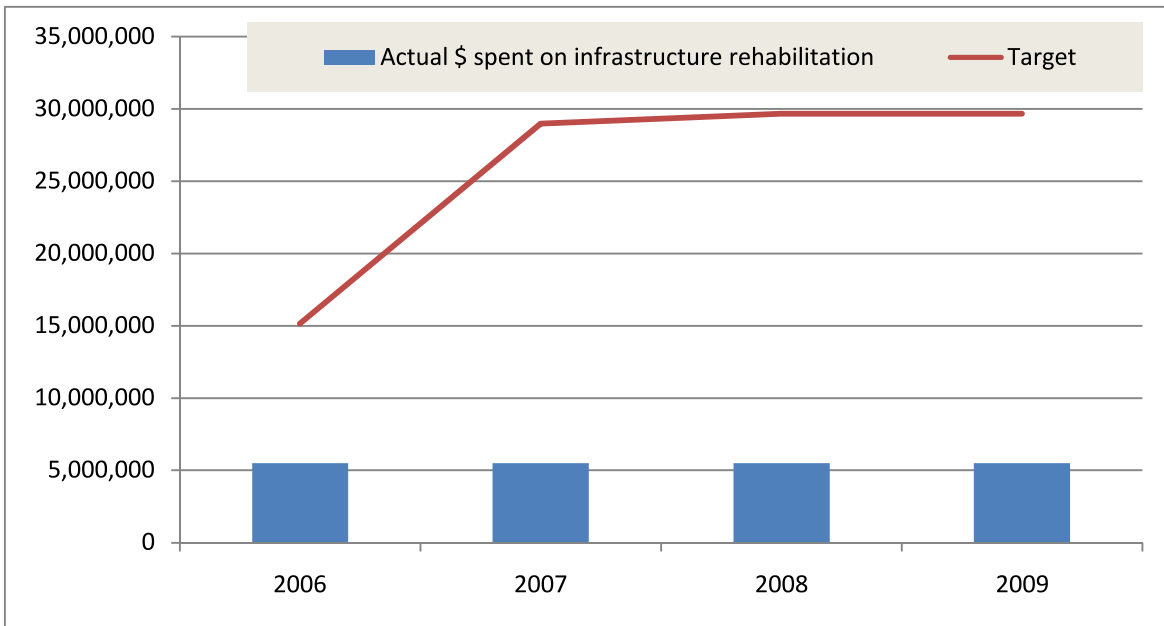
Best Practices in Infrastructure Management

Target Statement

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

Overview

The District has an investment in infrastructure and other assets with an estimated replacement cost of \$1.04 billion, all of which are aging at different rates and will eventually have to be replaced. To properly fund rehabilitation and replacement, estimates show that the District should be spending on average over \$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.



Progress Report

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

Complete List of Scorecards Available on the Website

Community Relations

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

Economic Development

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

Environment

- Preserve and Enhance Natural Assets
 - Tree planting initiative
- Reduce Energy Consumption
 - Municipal Hall electricity use
 - Municipal Office Tower electricity use
 - Operations Centre electricity use
 - RCMP Building electricity use
- Reduce Greenhouse Gas (GHG) Emissions
 - Carbon neutral municipal operations
 - Community GHG emissions
 - Fire Hall 1 GHG emissions
 - Leisure Centre GHG emissions
 - Vehicle fleet efficiency
- Stewardship of Natural Resources
 - Protect lands adjacent to watercourses
- Zero Waste
 - Encourage residents and business owners to reduce, reuse, and recycle

Financial Management

- Extend Useful Life of Facilities
 - Lifecycle studies completed and planned
- Key Indicators - Costs
 - GVRD sewer costs
 - GVRD water purchases
- Key Indicators - Revenues
 - Building permit revenue
 - Business licence revenue
 - Dog licence revenue
 - Financial sustainability plan
 - Gravel sales revenue
 - Property tax revenue
- Provide High Quality Municipal Services
 - Best practices in infrastructure management
 - Capital works program
 - Process permit applications efficiently and effectively

Progress Report

- Financial Management – cont'd
 - Reduce Reliance on Property Taxes
 - Maximize return on investment
 - Use a Formal Business Planning Framework
 - Business planning process
- Governance
 - Open Government
 - Citizen dissatisfaction with District information
 - Website visits
 - Uphold and Enhance Public Trust
 - Access to information and decision-making processes
- Inter-Government Relations and Partnerships
 - Partnerships and Networks with Public Agencies
 - Support the community social service network
- Safe and Livable Community
 - Community Development
 - Healthy neighbourhood development
 - Emergency Planning
 - Emergency Operations Centre/Emergency Social Services activities
 - Emerging Social Issues
 - Bylaw complaints concluded
 - Number of youths in diversion
 - Property crime offences
 - Rate of youth diversion recidivism
 - Substance misuse prevention
 - Fire Department
 - Fire inspections of multifamily residential structures
 - Reduce Fire Hall 1 response time
 - Reduce fire incidents
 - Reduce fire losses
 - Students attending fire safety education sessions
 - Police Services
 - Efficient and responsive police services
 - Recreational, Educational, and Social Activities
 - Adults who are vigorously active
 - Children who are vigorously active
 - Citizens who are satisfied with Parks & Leisure Services
 - Citizens who use Parks & Leisure Services
 - Low income citizens accessing recreation services
 - Social Sustainability
 - Develop social sustainability master plan
 - Water & Sewer
 - Maintain a dependable sewage system
 - Provide high quality drinking water
- Smart Managed Growth
 - Growth Based on Sustainability Principles and Master Plans
 - Increase residential density in the Town Centre
 - Provide new park areas
 - Innovative Infrastructure and Technology
 - GHG Emissions
- Transportation
 - Promote Alternative Modes
 - Transportation to work
 - Safe, Efficient Transportation Network
 - Improve traffic safety
 - Provide safe, serviceable roads

Development Cost Charges Report

Maple Ridge, like many municipalities, has seen a brisk pace of development over the past number of years, and with each new subdivision comes a need to expand our infrastructure network. New development typically needs new roads; our sewer, drainage and water systems need to be expanded to provide those services, and as the population in an area increases, so does the need for additional parkland. The level of investment needed to support new development is significant and one of the mechanisms available to municipalities to help finance this investment is Development Cost Charges (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 2009 for each of the infrastructure types:

	Roads	Drainage	Sewer
Opening Balances	\$17,781,809	\$ 2,761,455	\$ 1,534,009
Collections*	2,002,591	159,646	34,251
Interest	443,824	105,182	55,633
Expenditures	<u>-6,291,175</u>	<u>-</u>	<u>-</u>
Closing Balances	<u>\$13,937,049</u>	<u>\$ 3,026,283</u>	<u>\$ 1,623,893</u>
Waivers & Reductions**	\$ -	\$ 14,700	\$ -

	Water	Parks	Total
Opening Balances	\$ 2,171,377	\$10,081,659	\$34,330,309
Collections*	112,603	652,871	2,961,962
Interest	80,874	364,795	1,050,308
Expenditures	<u>-27,524</u>	<u>-378,952</u>	<u>-6,697,651</u>
Closing Balances	<u>\$ 2,337,330</u>	<u>\$10,720,373</u>	<u>\$31,644,928</u>
Waivers & Reductions**	\$ -	\$ -	\$ 14,700

* 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 2009 are reported as Waivers & Reductions.

Commissions of Council

Community Heritage Commission

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

Chair and Maple Ridge Historical Society Liaison
Vice-Chair
Community at Large

Lynne Probyn
Jacqueline Mulcahy
Sarah Hossack
Helmi Braches
Nicole Read
Irena Mohr
Michael Cook
Brenda Smith
Councillor Craig Speirs
Councillor Judy Dueck (alternate)
Lisa Zosiak
Tracy Camire

Maple Ridge Historical Society Liaison
Maple Ridge Council Liaison

Municipal Staff Liaison

Economic Advisory Commission

The Economic Advisory Commission (EAC) advises Council on matters relating to the economic well being of Maple Ridge and makes recommendations to Council relating to the economic development of the District.

Community at Large

Nicole Breuls
Mike Shardlow
Bruce West
Steve Pelton
Racine Barbour
Roger Welch
Oliver Perez
Pat Kramer
Mayor Ernie Daykin
Councillor Al Hogarth
Councillor Michael Morden
Jim Rule
Sandy Blue
Darrell Denton
Erin Mark

Community at Large and Agricultural Advisory Commission
Downtown Maple Ridge Business Improvement Association
Maple Ridge Arts Council
Maple Ridge Pitt Meadows Chamber of Commerce
Maple Ridge Pitt Meadows Tourism
Maple Ridge Council Liaison

Municipal Staff Liaison

Maple Ridge and Pitt Meadows Parks & Leisure Services Commission

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

School District No. 42

Trustee Ken Clarkson, Chair
Trustee Eleanor Palis
Trustee Mike Huber
Trustee Kathie Ward (alternate)
Trustee Dave Rempel (alternate)
Mayor Ernie Daykin
Councillor Judy Dueck
Councillor Craig Speirs
Councillor Cheryl Ashlie (alternate)
Ian Brown
Mandeep Bhuller
Geordie Craig
Angie Rowell
Mayor Don MacLean
Councillor Gwen O'Connell
Councillor Doug Bing
Christine Smith
Mike Murray
David Boag
Kelly Swift
Sue Wheeler
Ingrid Kraus

Maple Ridge Council Liaison

Maple Ridge Citizens at Large

Pitt Meadows Council Liaison

Pitt Meadows Citizens at Large
Municipal Staff Liaison

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 2009 – 2010 are as follows:

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

Audit and Finance Committee
Committee of the Whole

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

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

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

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

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

Alouette River Management Society
Chamber of Commerce
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

Services Provided by Municipal Departments

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

Administration:

Chief Administrative Officer – Jim Rule

The Administration Division 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. The Division consists of four departments: Communications, Human Resources, Strategic Economic Initiatives, and Sustainability and Corporate Planning.

Communications

Manager Corporate Communications – Sabrina Del Monte

The Communications Department provides advice and assistance to Council and staff in the organization. The department's activities include disseminating timely and accurate information, ensuring customers and employees have ample opportunities for input/participation, and developing communications strategies for specific issues. The department is also responsible for assisting with the advertising and promotion of District programs and events and creating and supporting a consistent identity for communications.

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 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 training needs of the organization are identified and coordinates this 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 these agreements (including grievance and classification administration) is another 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.

Strategic Economic Initiatives

Manager Strategic Economic Initiatives – Sandy Blue

The Department of Strategic Economic Initiatives is responsible for marketing and awareness-building activities designed to attract commercial and industrial business investment, which may lead to the creation of more high value local jobs in Maple Ridge. Through an array of services including investment attraction, business retention and expansion, and the coordination of film production, 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.

Sustainability and Corporate Planning

Manager of Sustainability and Corporate Planning – Laura Benson

The Sustainability and Corporate Planning Department helps guide the organization and the community to a more sustainable future by ensuring strategic alignment throughout the organization. The department's responsibilities include providing Council and the Corporate Management Team with information for strategic planning purposes, and ensuring a framework is followed to align District policies and activities with this direction. Within this framework are activities such as corporate-wide business planning and performance measurement and reporting. Projects, research and policy development of a corporate-wide nature are also undertaken.

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

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 (currently being updated) provides a comprehensive framework for the provision of services in both communities. Wherever possible 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 play-time programs are also provided, as are outdoor recrea-

tion 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: Clerks, Finance, and Information Services. 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 computers 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 licences, and the Geographic

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

Computers are utilized for business system and database access, word processing, spreadsheet development, desktop publishing, mail, internet access, drafting, and map production. Department staff support the Microsoft Office 2007 suite of applications on the Windows Vista operating system.

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 99 dedicated paid-on-call firefighters, 35 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 include alarm response, fire suppression, rescue, hazardous material spills, and response for medical aid. A great range of service is provided under these general categories. 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

Services Provided by Municipal Departments

emergencies can be greatly reduced. The Fire Prevention Office conducts fire safety inspections of public buildings, high occupancy dwellings, day care, and adult care facilities to ensure a basic level of life safety, and is also involved in business licence approvals and consulting on design and development. The Fire & Life Safety Educator coordinates the public education program which uses the Provincial "Getting to Know Fire" 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 firefighters are very proud of their community involvement through charity work and the very popular "Hot Summer Nights" program during the summer. The department Honour Guard stands out as a highly respected group and participates in numerous events in the community and the Province.

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 RCMP

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".*

Hot Summer Nights



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
 - Forensic Identification
 - Police Dog Service
 - Youth Resource Officers
 - Records Management
 - 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.

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, approximately 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.

Services Provided by Municipal Departments

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 Ridge Meadows Recycling Society 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 Water, Sewer, Soil, Subdivision, and Highway and Traffic bylaws. Services are managed with an emphasis on improved service quality, technology utilization, risk management, and environmental performance. This is important because the infrastructure assets of the District in water distribution, roads, sewage, and drainage collection systems are estimated at approximately \$525 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 in-

vestment 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 road repairs, asphalt patching, sidewalk maintenance, road and shoulder grading, snow/ice control, bridge maintenance, street sweeping, traffic sign repair and replacement, and pick up of illegal dumping and litter.



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 Metro Vancouver.

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

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

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

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

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

Services Provided by Municipal Departments

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. 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, area plans, the review of bylaws related to development and participate in Metro Vancouver 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.



Awards

The District was the recipient of the Canadian Association of Municipal Administrators' **"Education Award."** The Business and Financial Planning methods used by the District won for its highly participative model that involves input from citizens, employees, and Council, ensuring that priorities are carefully mapped and planned out. It was noted at the conference that the award-winning practices of Maple Ridge could make a difference in communities right across the country.

Maple Ridge was named one of the **"Top Five Most Renovator-Friendly Cities"** in Canada according to *Canadian Contractor* magazine. The District's growing downtown and the tax incentives it has to encourage development in the downtown are two reasons it made the list. The new Pitt River and Golden Ears bridges, strong local economy, and innovative stormwater management in parts of the Silver Valley subdivision were the other reasons.

The District was the recipient of the Canadian Association of Municipal Administrators' **"Workplace Literacy and Learning Award."** The award, in the "Organizational Commitment to Creating a Positive Learning Culture for all Employees" category, honours towns and cities that have shown leadership by promoting lifelong learning in the workplace. The District has used a winning combination of partnership, relevance, and accessibility to create a positive learning culture for its 400 employees. The nature of Maple Ridge's learning culture means that there's something for everyone; from lunch-and-learn workshops led by employees to on-site certificate and diploma courses in administration and leadership. In 2008, a survey of staff ranked training and learning opportunities as the number one motivational factor among municipal employees.

The District received an Honourable Mention from the Canadian Institute of Planners, **2009 Award for Planning Excellence** in the category of City Planning for the Maple Ridge Town Centre Area Plan.

The District was the recipient of the Government Finance Officer's Association (GFOA) **"Distinguished Budget Presentation Award."** In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The District was the recipient of the 13th consecutive Government Finance Officer's Association **"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 19th 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 pro-

gram 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 was the recipient of the Hermes **"Platinum Award"** in the Publications/Annual Report category for the 2008 Citizens Report. 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. Platinum awards are presented to those entries judged by the Association of Marketing and Communication Professionals to be among the most outstanding entries in the competition. There were approximately 3,700 entries from a number of countries.

Maple Ridge and Pitt Meadows Parks & Leisure Services received a **Heritage Commission award** for Heritage Landscape – Maple Ridge Golf Course at 20818 Golf Lane.

The District was the recipient of the MarCom **"Platinum Award"** in both the Design/Annual Report and Annual Report/Government categories for the 2008 Citizens Report. Platinum Awards are presented to those entries judged to be among the most outstanding entries in the competition. MarCom Awards is an international competition for marketing and communication professionals involved in the concept, writing, and design of marketing and communication programs and print, visual, and audio materials. The competition has grown to perhaps the largest of its kind in the world. There were almost 5,000 entries from several countries around the world.

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 sixth 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.



For more information on District awards visit www.mapleridge.ca/EN/main/municipal/award.html

Summary of Services and Regional Relationships

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

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Domestic Animal Control
- Drainage
- Economic Development
- Emergency Preparedness
- Filming Permits
- Heritage
- Land Use Planning
- Library Facilities
- Parks & Leisure services shared with the District of Pitt Meadows
- Parks, except for Golden Ears Park, which is a Provincial Government responsibility, Kanaka Creek and Blaney Bog Regional Parks which are a Metro Vancouver responsibility
- Police and Fire Protection
- Recreation & Cultural Facilities and Programs
- Residential Recycling Services
- Sanitary Sewer Collection System
- Transportation network (roads, bridges, street cleaning, sidewalks, street lighting, etc. – except portions of the Lougheed Highway [Highway #7] and the Haney Bypass (which fall under Provincial Government responsibility), and the Abernethy Connector (which falls under the responsibility of the South Coast British Columbia Transportation Authority)
- Waterworks Distribution System

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

- Dyking Maintenance and Flood Control – Dyking Districts Partnership with the City of Pitt Meadows and the Provincial Government
- Garbage Collection (private operation)
- Hospital Care Systems (Provincial Government)
- Library Collection and Distribution System (Fraser Valley Regional Library)
- Real Property Assessments (Provincial Government)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- School System (Provincial Government and local school board)
- Sewage Treatment (Greater Vancouver Sewerage and Drainage District)
- Social and Health Programs (Provincial Government)
- Water Collection and Purification (Greater Vancouver Water District)

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

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



Summary of Services and Regional Relationships

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

- **BC Assessment**
The mandate of BC Assessment is to establish and maintain an independent, uniform, and efficient real-property assessment system throughout British Columbia in accordance with the *Assessment Act*. The Act requires that BC Assessment produce annual rolls with assessments at market value.
- **BC Society for the Prevention of Cruelty to Animals (BCSPCA)**
Contract to provide domestic animal pound and shelter and to enforce the Animal Control bylaws.
- **Ministry of Education – 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
- **South Coast British Columbia Transportation Authority (SCBCTA)**
Responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges in MetroVancouver. Transit services are provided through the Authority’s contractors and subsidiaries like Coast Mountain Bus Company, Handy Dart, and West Coast Express Ltd. The Municipality shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by the municipality where it is cost effective. The Authority also shares responsibility and provides annual operation, maintenance, and rehabilitation funding for roads in Maple Ridge that are part of the Major Road Network. Improvements of those roads may also be eligible for minor capital contributions from the Authority. As well, the municipality shares responsibility with regional cycling.

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

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



Message from the Corporate Finance Officer

I am pleased to present, on behalf of the Finance Department, the 2009 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, 2009.



- Secured \$5.5M in infrastructure grants for downtown improvements
- Acquired additional parkland
- Hosted the BC Disability Games
- Reached a partnership agreement with the SPCA for a new animal shelter
- Implemented several website enhancements
- Invested over \$10M in infrastructure such as roads, drainage, water and sewer

Our 2008 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 19th 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, 2009. 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 2009 Progress Report, on page 9, communicates performance towards the achievement of these goals and objectives during 2009. We will continue to measure our performance in these areas and communicate results each year.

2009 in Review

2009 was the first full year of Council's three-year mandate and efforts were focused on supporting three pillars of priorities: economic, social and environment, with a goal of enhancing the livability of Maple Ridge. The following highlights just a few of the accomplishments realized during 2009:

- Introduced the Our Spirit...Our Town initiative, enhancing the downtown area

Economic Climate

The global economic downturn that started in 2008 continued throughout 2009 with many countries experiencing economic contraction, job losses and instability in the financial sectors. The first quarter of 2010 has seen some return to modest growth, but continued crises, particularly the debt crisis in Greece are contributing to concerns that any global recovery may be tenuous at best.

Canada did not escape the economic turbulence, but it fared better than many other countries, actually seeing modest signs of growth return in the fourth quarter of 2009. Our banking industry has become the envy of the world and economists are predicting that Canada will be one of the countries leading the economic recovery.

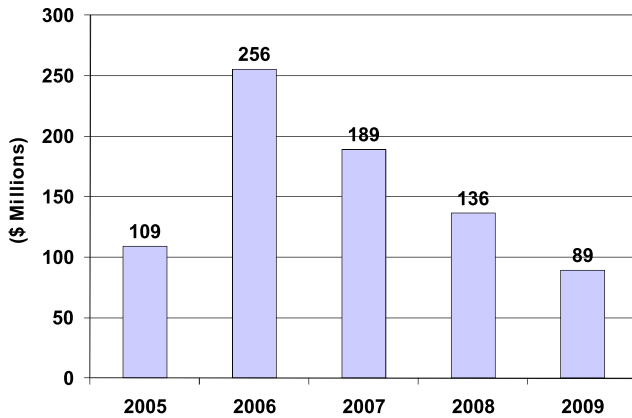
British Columbia's experience was similar to the rest of the country, with an estimated contraction in real GDP of 2.4%. Unemployment rates increased to 8.4% by the end of the year, but have shown slight improvements into the first quarter of 2010, reducing to 7.7%. Current predictions are that we will see a return to economic growth in 2010.

Locally, construction on both the Golden Ears and Pitt Meadows bridges was completed in 2009, opening transportation options in the area, leading to the identification of Maple Ridge as a prime area for investment opportunities in the future.

In 2009, overall development related revenues were comparable with 2008, although this was driven by an increase in development activity in the last quarter of the year; 3,500 building permits were issued with an estimated construction value of \$89 million (M). While the number of building permits issued in 2009 was only slightly less than 2008, the value of construction has fallen by \$47M as a result of the slow pace of construction in the first nine months of the year. Building activity picked up somewhat in the last three months of the year and the pace has continued into the first quarter of 2010.

Message from the Corporate Finance Officer

Maple Ridge Construction Values



Maple Ridge issued 4,100 business licences in 2009, down slightly from those issued in 2008. Licences are issued for commercial, home-based and non-residential businesses. Of the commercial and home based licences issued in 2008, 91% and 82% were renewed respectively. The proportion of licences for each category has remained reasonably constant over the past five years with approximately 35% commercial, 38% home-based and 27% non-residential, indicating that the economic base in Maple Ridge has remained relatively stable over the past number of years.

Risk Management

Risks to Municipal operations are assessed on an ongoing basis and risk management strategies are revised or developed in response to experience, changes in operations or relevant legislation. Each year, Council approves an inspection standard that sets the frequency and methodology for inspection of Municipal assets during the year within financial plan provisions. Maple Ridge insures its operations through a combination of risk transfer through purchased insurance, membership in the Municipal Insurance Association (MIA) and risk retention through the use of self insurance reserves.

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

Interest Rate Risk

The District has a large holding of 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 affect the user fees charged to Maple Ridge taxpayers. Wherever possible, Maple Ridge attempts to smooth the potential impacts of cost increases from the regional district by using a rate stabilization policy. This policy factors the effects of long-range regional plans into 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 2010-2014 Financial Plan was developed using the following key assumptions, all of which were discussed at Council meetings open to the public:

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

Message from the Corporate Finance Officer

- Property tax revenues would increase by 4.0% in 2010 through 2014 with 3% for general purposes and 1% for infrastructure sustainability
- The fire improvement levy would continue to increase through 2013, with no additional levy in 2014
- Sewer Utility rates would increase by 5% and Water Utility rates by 9% each year

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

- Provision to mitigate the impact to tax revenue if projected real growth was not realized because of the continued impact of the economic downturn.
- Provision for inflationary costs.

The 2010-2014 Financial Plan continues to reflect Council's commitment to maintaining our infrastructure into the future, directing 1% of the approved annual tax increase toward infrastructure sustainability. In addition, Council was able to direct \$1M of the 2009 General Revenue Surplus towards maintenance of the road network. 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 2009 Audited Consolidated Financial Statements and is intended to enhance understanding of the economic resources, obligations and accumulated surplus of the District. It is supplementary to the financial statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supplemental information. For information on the terminology used in the discussion, please refer to the glossary on page 87

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. In 2009 the District adopted the provisions of PSAB Accounting Handbook Section 3150 and new reporting model. This change necessitated the

restatement of 2008 results to conform to the new reporting model. The Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds, and the District's wholly-owned subsidiaries CDMR Developments Ltd. and Maple Ridge Municipal Holdings Ltd (MRMH Ltd).

Financial statements in the public sector serve as a central feature of local government financial reporting. They report a local government's actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace a variety of other financial reports used in planning, analysis and decision-making, nor are they intended to be the sole measure of government performance in the period. Rather, they present financial information that is useful in evaluating the local government's financial condition at the end of the accounting period and its financial performance during the accounting period.

The External Audit

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

The Audit and Finance Committee is a committee selected by Council to oversee the financial and business affairs of the District. The Committee operates under adopted Terms of Reference. In accordance with the Terms of Reference, Council appoints three Councillors; the Mayor is a member ex-officio. Meetings are open to the public except for those items deemed to be "in camera" and Council must, by resolution, receive the minutes from the committee meetings. The Committee is responsible for appointing/dismissing the external auditor, reviewing the terms of engagement, fees, and scope of the audit and any non-audit services contracted, and evaluating the performance of the auditor. The Committee 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 presented to the Audit and Finance Committee. The second and third quarter consolidated financial results are also made available to the committee. In addition, the committee

Message from the Corporate Finance Officer

meets periodically with the external auditor and management to discuss the auditor's Management Letter, the scope and timing of the annual audit and, to determine whether specific findings or other related matters need further investigation or audit.

Financial Statement Composition

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

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

The Consolidated Statement of Financial Position: provides information on the financial position of the District including Financial Assets, Liabilities, Net Financial Assets (Debt), Non-Financial Assets and Accumulated Surplus

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

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

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

Generally Accepted Accounting Principles require that the actual financial results be compared to the budget that is adopted annually before setting the tax rates. Council adopted that budget in May of 2009.

The following sections provide an analysis of the 2009 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 remained stable, with a slight increase to \$15.2M
- Municipal long-term debt decreased by \$1.8M to a total of \$42.2M
- Unused annual debt servicing capacity based on our current financial condition is \$12.8M

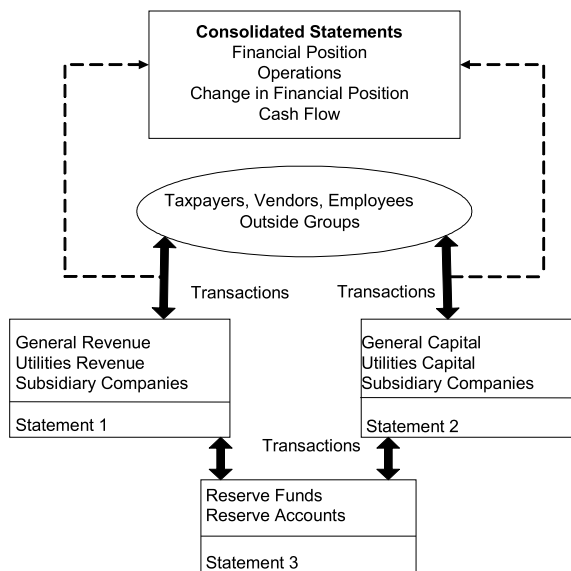
- 1 Consolidated Statement of Financial Position: Page 54
This statement reports the District's assets, both financial and non-financial, and its liabilities. The difference between financial assets and total liabilities is *Net Financial Assets* if positive and *Net Debt* if negative. This figure provides the District with an indicator of financial flexibility and of future revenue requirements to finance activities and meet existing financial obligations. The difference between total assets, both financial and non-financial, and total liabilities is *Accumulated Surplus* and provides an indication of the net economic resources available for service delivery. The majority of this number is comprised of the physical assets used in service delivery and does not represent a source of funding available to support ongoing operations.

The District has a Net Financial Position of \$15.2M at the end of 2009, reflecting a slight increase of \$34K over 2008. The change in Net Financial Assets is discussed in more detail in the Consolidated Statement of change in Net Financial Assets. Accumulated Surplus at the end of 2009 is \$776M.

Financial Assets:

Overall, financial assets decreased by \$2.49M over 2008.

- Cash and investments decreased by \$4.8M as a result of a decrease in liabilities of \$2.5M and an increase in amounts receivable of \$2.3M
- Accounts receivables increased by \$1M, due to an increase in receivables from other governments for capital contributions, offset by a reduction in Development Cost Charges receivable
- Recoverable local improvements increased by \$1.3M due to the completion of local area service projects to be paid for by the benefitting property owners.



2009 Consolidated Financial Statements

From a financial perspective, the results for 2009 are positive. The year ended without the Net Debt projected in the financial plan. Revenues exceeded expenses by \$24.6M compared with to a projected excess of \$57.7M; reserve balances decreased by \$1.9M to a total of \$46M.

Message from the Corporate Finance Officer

Liabilities:

Total liabilities decreased by \$2.5M over 2008.

- The actuarially determined liability for future employee benefits is \$4.4M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- Restricted revenues decreased by \$2.4M as a result of capital expenditures exceeding collections in the year.

Non-Financial Assets:

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

Non-financial assets increased by \$24.6M over 2008, primarily due to investment in tangible capital assets of \$42M, offset by amortization of \$16M and disposals of \$1.5M.

- 2 Consolidated Statement of Operations: Page 55
This statement reports the District's changes in economic resources and accumulated surplus for 2009, compared with budget and with 2008 results. Since annual revenues exceeded expenses, the District increased its accumulated surplus during the year. Included in this statement, is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

Consolidated Revenue

Compared to previous year (2008)

- Revenue from general taxation increased \$3.7M through a combination of higher tax levies and growth of the assessment roll.
- User fees and other revenue increased by \$565 K. This is comprised of a \$1M increase in Recreation related user fees, offset by a shortfall from building permit revenues.
- Development revenues and senior government transfers, often linked to capital projects, are up by \$2.7M from 2008. Typically, year-over-year changes in these revenues are related to changes in capital expenditures, reported on the Statement of Change in Net Financial Assets.
- Loss on disposal of capital assets increased by \$1M as a result of assets being replaced before the end of their estimated useful life.

Consolidated Revenue

Compared to budget (2009)

As in previous years, there were variances between budget and actual (\$37.7M) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCC's) and senior government transfers were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized. This condition contributed to an unfavourable variance of about \$41M. This was offset by higher than expected revenues from investment earnings and user fees, such as recreation fees.

Consolidated Expenses

Compared to previous year (2008)

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Expenses increased by \$5.5M through a combination of increased amortization expense, \$600K, increases in labour costs, \$2.3M and increased costs for goods and services \$2.3M.

Consolidated Expenses

Compared to budget (2009)

The consolidated expenses for 2009 reflect a positive variance of \$4.6M compared to budget. Contributors to this positive variance include savings on financing costs from planned debt financing, \$1.9M, RCMP contract savings, \$1M and savings from labour and succession planning \$1M.

- 3 Consolidated Statement of Change in Net Financial Assets: Page 56

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

The District's net financial assets increased slightly to \$15.2M at the end of 2009 from \$15.185M at the end of 2008. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$48.5M, resulting in Net Debt of \$33M. Timing differences between planned and actual capital expenditures are the reason for this variance.

Message from the Corporate Finance Officer

- 4 Consolidated Statement of Cash Flow: Page 57
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 change in financial position, which is explained by the excess of revenues over expenditures. For example, when cash is received for a refundable deposit, cash is increased, but revenue is not.

Overall, the District's cash position at the end of 2009 increased to \$29.3M from \$17.8M in 2008.

- 5 Statement 1 – Page 68
Statement of Change in Operating Accumulated Surplus
This statement provides supplementary information about operating activities of the District in isolation and explains the change in both the Consolidated and Accumulated Surplus amounts attributable to operating activities. The variances discussed in section 2 apply to this statement as well.

Operating Expenses

Compared to previous year (2008)

Overall operating expenses increased by approximately \$4.9M from 2008. Factors contributing to this increase include increased Recreation costs, offset by increased Recreation user fees, continued implementation of the Fire Department Master Plan, increased RCMP contract costs and increased costs from the Regional District for water purchases.

Operating Expenses

Compared to budget (2009)

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 early 2009.

- 6 Statement 2 – Page 69
Statement of Changes in Equity in Capital Assets
This statement provides supplementary information about the revenues and expenses associated with the District's capital activities and the impact of those activities on both the District's Consolidated Annual and Accumulated Surplus amounts.

Capital activities, and the related revenues, can vary significantly from year to year. Planned capital revenues indicate the level of expected external investment in the District's capital program through sources such as senior government transfers or

development revenues. Revenue is recognized as it is earned, so delays in the related capital projects results in delays in revenue recognition, and a variance to budget, as is the case in most years.

- 7 Other
2009 Accumulated Surplus Distribution
- i) Operating Accumulated Surplus (Statement 1) – Page 68
The Operating Accumulated Surplus of \$11.4M (as shown on Statement 1) is itemized between General Revenue and the Utilities in Note 15 to the financial statements. These funds represent financial assets available to the District that Council has not earmarked for specific future use.
 - ii) Equity in Capital Assets (Statement 2) – Page 69
The District has equity in capital assets of \$718.9M. This amount does not represent financial resources available to fund day-to-day operations, but rather equity in the physical assets used to provide services to the citizens of Maple Ridge.
 - iii) Reserve Accounts and Funds (Statement 3) – Page 70
Reserve Accounts are appropriations of surplus, established informally and generally associated with the operating program. These totalled \$23.3M at December 31, 2009.

Reserve Funds are established by Council bylaw and are usually restricted for capital purposes. Financial assets within a reserve fund can only be used for the purpose for which it was established. These totalled \$22.7M as at December 31, 2009.

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 \$46M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2009. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$20.5M and Net Debt increased similarly.

Message from the Corporate Finance Officer

Assessment of Trends

The District has Net Financial Assets of \$15.2M at the end of 2009. 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 assume that capital expenditures will occur as planned. Although experience indicates that this does not typically occur it is important to keep in mind the impact of the financial plan on our financial position.

Outlook

In December of 2009, Council adopted a financial plan for 2010-2014. The plan includes \$127M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$72M of expenditures approved for 2009 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

Some items planned for 2010 are:

- Improvements to 224th St & Lougheed Highway
- Completion of the renovations to Firehall #1
- Expansion of the sewer system to 256th St correctional facilities
- Construction of a new animal shelter in partnership with SPCA

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 19th consecutive year.

Finally, I would like to take this opportunity to thank members of Council, the Corporate Management Team and all municipal employees for their support in achieving the 2009 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, 2010

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, 2009.

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 2009 Consolidated Financial Statements for the District include:

District Financial Statements:

- Management's Responsibility for Financial Reporting
- Auditors' Report
- Significant Accounting Policies
- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Cash Flow
- Notes to the Consolidated Financial Statements
- Consolidated Report of Segmented Revenue and Expenses
- Statement of Change in Operating Accumulated Surplus
- Statement of Change in Equity in Capital Assets
- Statement of Change in Reserved Accumulated Surplus
- Continuity Schedule of Long Term Debt
- Continuity Schedule of Reserves
- Schedule of Tangible Capital Assets

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

Council carries out its responsibility for the consolidated financial statements principally through its Audit Committee. The Committee meets with management on a scheduled basis and at least semi-annually with BDO Canada LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters. BDO Canada LLP has unrestricted access to the Municipality, the Audit Committee, and Council. 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



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BDO Canada LLP
600 Cathedral Place
925 West Georgia Street
Vancouver BC V6C 3L2 Canada

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, 2009 and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flow 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, 2009 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 through 3 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 19, 2010

Consolidated Financial Statements

Significant Accounting Policies For the year ended December 31, 2009

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

(a) Reporting Entity and Basis of Consolidation

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

They consolidate the activities of all the funds of the District and the District's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd.

(b) Basis of Accounting

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

(c) Tangible Capital Assets – Change in accounting policy (Note 12)

Effective January 1, 2008 the District adopted the provisions of PSAB Accounting Handbook Section 3150 which required that tangible capital assets be recorded at cost and amortized over their useful lives. This is changed from the policy of previous years where tangible capital assets were not amortized.

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

Estimated useful lives of tangible capital assets are as follows:

Buildings (including building components)	7 to 50 years
Transportation network	15 to 75 years
Storm sewer system	10 to 75 years
Fleet and equipment	8 to 20 years
Technology	3 to 25 years
Water system	10 to 60 years
Sanitary sewer system	30 to 75 years
Furniture and fixtures	3 to 20 years
Structures	15 to 75 years

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

(d) Revenue Recognition

Taxation

Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal purposes in the year they are levied. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

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

Consolidated Financial Statements

User fees and other revenue

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

Senior government transfers

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

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

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

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

Contributed tangible capital assets

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage, etc. Upon completion, these assets are turned over to the District. The District 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 on the financial statements are equal to the value of infrastructure turned over to the District during the year.

(e) *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 useful lives of tangible capital assets, determination of employee future benefits, the outcome of litigation and claims and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(f) *Budget figures*

The budget figures used are based on the five-year financial plan adopted May 12, 2009. Financial plan amounts have been adjusted for amortization expense and contributed subdivision infrastructure. These amounts have been added to the adopted financial plan to better demonstrate comparability to actual results. (Note 14)

(g) *Financial instruments*

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

Consolidated Financial Statements

- (h) **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.

- (i) **Cost share agreement**
The District participates in a cost share agreement with the City of Pitt Meadows to provide all of the recreation and cultural services and maintain all of the parks in both municipalities. The District recognizes expenditures at their gross value and records the City of Pitt Meadows' contribution as revenue.

- (j) **Basis of segmentation / Segment Report**
Municipal services have been segmented by grouping services that have similar objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

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

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

Consolidated Financial Statements

Consolidated Statement of Financial Position

As at December 31, 2009

	2009	Restated 2008
Financial Assets		
Cash and temporary investments (note 1)	\$ 29,296,767	\$ 17,796,049
Portfolio investments (note 1)	83,669,160	100,002,153
Accounts receivable (note 2)	13,154,599	12,170,400
Recoverable local improvements (note 3)	2,425,921	1,086,382
Other assets (note 7)	579,020	562,982
Inventory available for resale	471,658	471,658
	129,597,125	132,089,624
Liabilities		
Accounts payable and accrued liabilities (note 5)	12,145,365	13,861,354
Deferred revenue	13,013,971	10,420,100
Restricted revenue (note 11)	36,157,206	38,599,279
Refundable performance deposits and other	6,362,066	5,820,400
Employee future benefits (note 8)	4,468,700	4,184,300
Long term debt (note 6, schedule 1)	42,229,302	44,018,240
	114,376,610	116,903,673
Net Financial Assets	15,220,515	15,185,951
Non Financial Assets		
Tangible capital assets (note 13, schedule 3)	749,292,423	724,835,346
Undeveloped landbank properties (note 17)	11,071,587	11,071,587
Supplies inventory	377,341	400,909
Prepaid expenses	376,828	188,437
	761,118,179	736,496,279
Accumulated Surplus (note 15)	\$ 776,338,694	\$ 751,682,230



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) Budget (Note 14)

Consolidated Financial Statements

Consolidated Statement of Operations

For the year ended ended December 31, 2009

	Actual 2009	Budget 2009	Restated Actual 2008
Revenue (segment report)			
Taxes for municipal purposes (note 9)	\$ 53,744,200	\$ 53,531,683	\$ 50,028,475
User fees and other revenue	30,299,883	28,348,170	29,734,827
Senior government transfers	4,960,467	20,778,244	2,976,171
Development revenue	8,445,374	34,279,915	7,696,086
Interest and investment income			
Investment income	794,763		
Interest income	4,945,311		
Less: Deferred amount	(1,064,338)		
Interest and investment income	4,675,736	1,830,000	4,373,379
Refinancing and other gains	171,926	-	634,318
Gain (loss) on disposal of capital asset	(1,226,799)	-	(149,212)
Contributed tangible capital assets (note 13)	15,825,357	15,825,357	26,439,664
	116,896,144	154,593,369	121,733,708
Expenses (segment report)			
Protective services	25,008,681	25,966,914	22,310,829
Transportation services	15,510,621	15,345,225	15,092,926
Recreation and cultural	18,945,052	17,299,114	17,371,422
Water utility	9,098,258	10,333,254	8,181,060
Sewer utility	8,005,891	8,603,922	8,185,694
General government	12,497,369	15,741,271	12,558,434
Planning, public health and other	3,173,808	3,624,689	3,057,413
	92,239,680	96,914,389	86,757,778
Annual surplus	24,656,464	57,678,980	34,975,930
Accumulated surplus - beginning of the year	751,682,230	751,682,230	716,706,300
Accumulated surplus - end of the year (note 15)	\$ 776,338,694	\$809,361,210	\$751,682,230

Consolidated Financial Statements

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2009

	Actual 2009	Budget 2009	Restated Actual 2008
Annual Surplus	\$ 24,656,464	\$ 57,678,980	\$34,975,930
Add (less):			
Change in capital assets			
Acquisition of capital assets	(41,985,542)	(122,170,082)	(46,053,857)
Amortization	16,004,762	16,004,762	15,443,192
Proceeds from disposal of capital assets	296,903	-	78,921
Loss (gain) on disposal of capital assets	1,226,799	-	149,212
	(24,457,078)	(106,165,320)	(30,382,532)
Change in other non-financial assets			
Decrease (increase) in supplies inventory	23,568	-	(50,307)
Reclassification of undeveloped land bank	-	-	-
Acquisition of land bank properties	-	-	-
Decrease (Increase) in prepaid expenses	(188,390)	-	(24,001)
	(164,822)	-	(74,308)
Increase (decrease) in financial assets	34,564	(48,486,340)	4,519,090
Financial Assets (Net Debt) beginning of the year	15,185,951	15,185,951	10,666,861
Financial Assets (Net Debt) end of the year	\$ 15,220,515	\$(33,300,389)	\$15,185,951

Consolidated Financial Statements

Consolidated Statement of Cash Flow

For the year ended December 31, 2009

	Actual 2009	Restated Actual 2008
Operating transactions		
Annual surplus	\$ 24,656,464	\$ 34,975,930
Amortization	16,004,762	15,443,192
Loss on disposal of tangible capital assets	1,226,799	149,212
Contributed tangible capital assets	(15,825,357)	(26,439,664)
Restricted revenues drawn in	(6,730,080)	(5,953,418)
Increase in prepaid expenses	(188,390)	(24,001)
Decrease (increase) in supplies inventory	23,568	(50,307)
Decrease (increase) in accounts receivable	(984,199)	4,865,710
Decrease (increase) in recoverable local improvements	(1,339,539)	(210,172)
Decrease (increase) in other assets	(16,039)	37,084
Increase (decrease) in accounts payable	(1,715,989)	1,647,903
Increase (decrease) in deferred revenue	2,593,871	2,159,177
Increase (decrease) in refundable performance deposits	541,666	(1,670,586)
Increase (decrease) in employee future benefits	284,400	61,500
Cash provided by operating transactions	18,531,937	24,991,560
Capital transactions		
Proceeds on sale of tangible capital assets	296,903	78,921
Cash used to acquire tangible capital assets	(26,160,185)	(19,614,193)
Cash applied to capital transactions	(25,863,282)	(19,535,272)
Investing transactions		
Decrease (increase) in portfolio investments	16,332,993	(7,842,523)
	16,332,993	(7,842,523)
Financing transactions		
Proceeds from debt issues	-	-
Debt repayment	(1,788,937)	(1,825,789)
Collection of restricted revenues	4,288,007	3,686,982
Cash applied to financing transactions	2,499,070	1,861,193
Increase in cash and cash equivalents	11,500,718	(525,042)
Cash and temporary investments - beginning of year	17,796,049	18,321,091
Cash and temporary investments - end of year	\$ 29,296,767	\$ 17,796,049

Consolidated Financial Statements

Notes to the Consolidated Financial Statements For the Year Ended December 31, 2009

1. Cash and Investments

Cash and Temporary Investments:

Cash and temporary investments as at December 31, 2009 were comprised as follows:

	<u>2009</u>	<u>2008</u>
Cash	\$ 4,327,645	\$ 5,795,999
Temporary Investments	<u>24,969,122</u>	<u>12,000,050</u>
	<u>\$ 29,296,767</u>	<u>\$ 17,796,049</u>

Temporary investments are bank term deposits, Guaranteed Investment Certificates and Federal Government Backed Notes with effective interest rates of 0.80% - 5.45%. Additionally, the Municipality holds temporary investments of \$1,460,400 (\$1,482,738 for 2008) and agreements receivable of \$94,940 (\$316,574 for 2008) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2008	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2009
Latecomer Fees	\$ 19,277	\$ -	\$ 107,648	\$ 63,993	\$ 62,932
Cemetery Perpetual Care	662,798	76,026	47,753	76,026	710,551
Greater Vancouver Sewer & Drainage District	922,632	-	334,825	781,512	475,945
Albion Dyking District	<u>194,605</u>	<u>105</u>	<u>116,533</u>	<u>5,331</u>	<u>305,912</u>
	<u>\$ 1,799,312</u>	<u>\$ 76,131</u>	<u>\$ 606,759</u>	<u>\$ 926,862</u>	<u>\$ 1,555,340</u>

Portfolio Investments

Portfolio investments include Federal Government Backed Bonds and Bank Notes with effective interest rates of 3.08% - 6.23%. They also include equity linked Bank Notes which do not have a stated rate of return. For these investments, income is recognized as it is received; in 2009 returns were positive and ranged to 7.24%. 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 \$ Nil (\$169,283 for 2008), at December 31, 2009 was \$83,669,160 (\$100,002,153 for 2008). The market value at December 31, 2009 was \$88,659,599 (\$98,402,500 for 2008), included in this amount is \$992,590 (\$1,268,213 for 2008) for securities shown at cost for investments for which there is no active market.

2. Accounts Receivable

	<u>2009</u>	<u>2008</u>
Property Taxes	\$ 5,018,519	\$ 4,303,637
Other Governments	3,646,262	1,143,072
General and Accrued Interest	2,403,077	2,921,274
Development Cost Charges	<u>2,255,090</u>	<u>3,827,956</u>
	13,322,948	12,195,939
Less: Allowance for Doubtful Accounts	<u>(168,349)</u>	<u>(25,539)</u>
	<u>\$ 13,154,599</u>	<u>\$ 12,170,400</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. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over 15 years. As at December 31, 2009 the recoverable balance was comprised as follows:

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	<u>2009</u>	<u>2008</u>
Recoverable from property owners		
Local improvement fund projects	\$ <u>2,301,734</u>	\$ <u>962,195</u>
	2,301,734	962,195
Recoverable from Province		
Sewerage projects	<u>124,187</u>	<u>124,187</u>
	<u>\$ 2,425,921</u>	<u>\$ 1,086,382</u>

4. Pension Plan

The Municipality and its employees contribute to the Municipal Pension Plan (the plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the 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 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 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 2009 were \$1,860,751 (\$1,637,589 for 2008) they are included in consolidated operating expenditures. Employee contributions for 2009 were \$1,570,922 (\$1,404,462 for 2008).

5. Accounts Payable and Accrued Liabilities:

	<u>2009</u>	<u>2008</u>
Accounts Payable:		
General	\$ 5,566,175	\$ 6,864,721
Other Governments	5,460,844	4,894,831
Salaries and Wages	<u>460,826</u>	<u>1,439,886</u>
	11,487,845	13,199,438
Accrued Liabilities:		
Vacation Pay	308,370	330,595
Other Vested Benefits	<u>349,150</u>	<u>331,321</u>
	<u>657,520</u>	<u>661,916</u>
	<u>\$ 12,145,365</u>	<u>\$ 13,861,354</u>

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, 2009 was \$42,229,302 (\$44,018,240 for 2008). The following debenture debt amounts plus related interest are payable over the next five years.

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 1,760,031	\$ 1,779,974	\$ 1,814,777	\$ 1,850,562	\$ 1,887,357

Consolidated Financial Statements

6. Long Term Debt (Schedule 1) – cont'd

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>
# 6558	\$ 6,000,000	July 2013
# 6559	1,520,000	July 2013
# 6560	900,000	July 2013
# 6561	10,671,185	July 2013
# 6562	2,675,000	July 2013
# 6679	1,800,000	September 2014
# 6680	4,680,000	September 2014
	<u>\$ 28,246,185</u>	

7. Other Assets

Debt Reserve Fund:

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

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the 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 \$579,020 (\$562,982 for 2008).

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, 2009. The valuation resulted in an unamortized actuarial loss of \$177,700, (\$275,200 gain for 2008) at December 31, 2009. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2009 was \$4,468,700, (\$4,184,300 for 2008) comprised as follows:

	<u>2009</u>	<u>2008</u>
Benefit Liability - Beginning of the year	\$ 4,184,300	\$ 4,122,800
Add: Current service costs	254,500	266,000
Interest on accrued benefit obligation	211,000	184,400
Less: Amortization of actuarial gain	(28,000)	(13,400)
Benefits paid during the year	<u>(153,100)</u>	<u>(375,500)</u>
Benefit Liability - End of the year	4,468,700	4,184,300
Less: Unamortized actuarial loss (gain)	<u>177,700</u>	<u>(275,200)</u>
Accrued benefit obligation - End of the year	<u>\$ 4,646,400</u>	<u>\$ 3,909,100</u>

Consolidated Financial Statements

8. Employee Future Benefits – cont'd

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

	<u>2009</u>	<u>2008</u>
Discount rate (long-term borrowing rate)	4.75%	5.25%
Expected future inflation rate	2.50%	2.50%
Merit and inflationary wage and salary increases averaging	4.55%	4.55%

9. Property Tax Levies

In addition to its own tax levies, the Municipality is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the Municipality, and organizations providing regional services in which the Municipality has become a member. Total tax levies for 2009 of \$90,363,968, (\$85,348,964 for 2008) were comprised as follows.

	<u>2009</u>	<u>2008</u>
Municipal Tax Levies	\$ 53,744,200	\$ 50,028,475
Levies for other authorities		
School taxes	28,931,662	28,174,263
Greater Vancouver Transit Authority	5,582,993	5,133,958
British Columbia Assessment	879,923	827,126
Greater Vancouver Regional District Parks	857,936	831,308
Dyking Districts	364,648	351,614
Municipal Finance Authority	<u>2,607</u>	<u>2,220</u>
Total Collections for Others	<u>36,619,768</u>	<u>35,320,489</u>
Total Tax Levies	<u>\$ 90,363,968</u>	<u>\$ 85,348,964</u>

10. Contingencies, Commitments and Unrecognized Liabilities:

(a) *Third Party Claims*

Where losses related to litigation are possible and can be reasonably estimated management accrues its best estimate of loss. For 2009 this estimate is \$514,845 (\$413,362 for 2008).

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 totalling \$238,011 plus related interest for facilities in the Maple Ridge/Pitt Meadows sub-area. The current annual payment is \$210,765 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 \$8,700,000 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 August of 2008, the Municipality renewed the agreement for an additional five-year period. The minimum annual payment due for the provision of ice time is \$609,225. These payments are recorded as expenditures when the ice time is provided.

(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.

Consolidated Financial Statements

11. Restricted revenues held by the Municipality as at December 31, 2009 of \$36,157,206, (\$38,599,279 for 2008) were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	Actual 2009	Actual 2008	Actual 2009	Actual 2008
Beginning Balance	\$ 34,330,309	\$ 36,704,662	\$ -	\$ -
Collections and interest	4,012,270	3,506,027	-	55,115
Disbursements - operating	(220,406)	(140,528)	-	-
Disbursements - capital	(6,477,245)	(5,739,852)	-	(55,115)
Ending Balance	<u>\$ 31,644,928</u>	<u>\$ 34,330,309</u>	<u>\$ -</u>	<u>\$ -</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual 2009	Actual 2008	Actual 2009	Actual 2008
Beginning Balance	\$ 4,268,970	\$ 4,161,053	\$ 38,599,279	\$ 40,865,715
Collections and interest	275,737	125,840	4,288,007	3,686,982
Disbursements - operating	(32,429)	(17,923)	(252,835)	(158,451)
Disbursements - capital	-	-	(6,477,245)	(5,794,967)
Ending Balance	<u>\$ 4,512,278</u>	<u>\$ 4,268,970</u>	<u>\$ 36,157,206</u>	<u>\$ 38,599,279</u>

12. Prior Period Adjustments

The District has adopted the provisions of Section 3150 of the PSAB Handbook and has applied these on a retroactive basis. This resulted in the restatement of the 2008 comparative figures presented in these financial statements which differ from those pre-adoption. The adoption of Section 3150 resulted in the following changes to accounting methods and presentation:

- Tangible capital assets recorded only when such expenditures represent a new asset or extend the life or service capacity or improve the quality of an existing asset
- Tangible capital assets amortized over their estimated useful lives
- Prepaid expenses and inventories of supplies recorded and treated as non-financial assets
- Operating surpluses, reserve funds and equity in tangible capital assets now grouped together and presented as “accumulated surplus”

The impact of these changes was to:

- Increase net financial position by \$471,658 to \$15,185,951 as follows:

	2008 (restated)	2008 (previously reported)
Financial Assets (other than inventory for resale)	\$ 131,617,966	\$ 131,617,966
Inventory available for resale	471,658	-
Liabilities	<u>116,903,673</u>	<u>116,903,673</u>
Net Financial Position	<u>\$ 15,185,951</u>	<u>\$ 14,714,293</u>

Consolidated Financial Statements

12. Prior Period Adjustments – cont'd

- Report accumulated surplus of \$751,682,230 as follows:

	2008 (restated)	2008 (previously reported)
Net Financial Position	\$ 15,185,951	\$ 14,714,293
Tangible capital assets (book value)	724,835,346	-
Undeveloped land bank	11,071,587	-
Other non-financial assets	<u>589,346</u>	-
Accumulated surplus (net financial position)	<u>\$751,682,230</u>	<u>\$ 14,714,293</u>

- Report annual surplus of \$34,975,930 instead of change in fund balance of \$2,693,301 as follows:

	2008 (restated)	2008 (previously reported)
Revenues	\$121,733,708	\$ 96,660,538
Expenses (expenditures) other than capital and amortization	71,314,586	71,117,233
Capital expenditures	-	21,024,215
Amortization expense	<u>15,443,192</u>	-
	34,975,930	4,519,090
Principal payments	-	<u>1,825,789</u>
Annual surplus (change in fund balance)	<u>\$ 34,975,930</u>	<u>\$ 2,693,301</u>

13. Tangible Capital Assets

	Net book value	
	2009	2008
Land	\$140,839,029	\$138,098,621
Buildings	55,638,639	51,163,447
Transportation network	179,268,861	172,962,247
Storm system	152,092,844	150,443,433
Fleet and equipment	12,823,004	11,269,047
Technology	3,093,503	2,625,343
Water system	91,624,394	88,709,662
Sanitary system	103,214,600	99,782,806
Other	<u>10,697,549</u>	<u>9,780,740</u>
	<u>\$749,292,423</u>	<u>\$724,835,346</u>

For additional information, see the Schedule of Tangible Capital Assets (Schedule 3)

During the year there were no write-downs of assets (2008 - \$nil) and no interest was capitalized (2008 - \$nil). In addition, roads and related infrastructure, underground networks and technology assets contributed to the District totalled \$15,825,357 (\$26,439,664 for 2008) and were capitalized at their fair value at the time of receipt.

Consolidated Financial Statements

14. Budget

Budget amounts represent the Financial Plan Bylaw adopted by council on May 12, 2009 adjusted for amortization expense and infrastructure contributions from developers.

The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues. In addition, the Financial Plan anticipated capital expenditures rather than amortization expense.

The following shows how these amounts were combined:

	<u>Financial Plan</u> <u>Bylaw</u>	<u>Amortization and</u> <u>related adjustments</u>	<u>Budget</u>
Revenue			
Taxation	\$ 53,531,683	\$ -	\$ 53,531,683
Sale of Service	28,348,170	-	28,348,170
Other	56,888,159	-	56,888,159
Contributed Subdivision Infrastructure	-	15,825,357	15,825,357
Total revenue	138,768,012	15,825,357	154,593,369
Expenses			
Protective services	25,153,838	813,076	25,966,914
Transportation services	7,295,883	8,049,342	15,345,225
Recreational and cultural	15,252,980	2,046,134	17,299,114
Water utility	8,809,116	1,524,138	10,333,254
Sewer utility	6,771,287	1,832,635	8,603,922
General government	14,177,479	1,563,792	15,741,271
Planning public health and other	3,449,044	175,645	3,624,689
Total Expenses	80,909,627	16,004,762	96,914,389
Annual surplus		\$(179,405)	\$ 57,678,980
Less:			
Capital expenditures	106,344,725		
Debt repayment	4,484,075		
Add:			
Interfund transfers	22,914,054		
Borrowing Proceeds	30,056,361		
	\$ -		

Consolidated Financial Statements

15. Accumulated Surplus

Accumulated surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2009 is \$776,338,694 (\$751,682,230 for 2008) and is distributed as follows:

		<u>2009</u>	<u>2008</u>
Operating Surplus (Statement 1)	General	\$ 4,985,070	\$ 4,448,718
	Sewer	3,059,571	2,963,911
	Water	3,383,195	3,712,928
		<u>11,427,836</u>	<u>11,125,557</u>
Equity in tangible capital assets (Statement 2)	General	521,845,642	501,963,035
	Sewer	104,620,660	101,240,933
	Water	92,426,753	89,449,927
		<u>718,893,055</u>	<u>692,653,895</u>
Reserves (Statement 3)	Funds	22,739,966	26,004,330
	Accounts	23,277,837	21,898,448
		<u>46,017,803</u>	<u>47,902,778</u>
Accumulated Surplus		<u><u>\$ 776,338,694</u></u>	<u><u>\$ 751,682,230</u></u>

16. Expenditures and Expenses by Object

	2009		2009 Total	2009 Budget	2008 Total
	Operations	Capital Acquisitions			
Goods and services	\$ 42,621,706	\$ 25,506,794	\$ 68,128,500	\$151,798,641	\$ 59,305,150
Wages and salaries	31,066,979	653,391	31,720,370	31,221,107	28,997,849
Interest	2,546,233	-	2,546,233	4,234,604	2,625,780
Contributed tangible capital assets	-	<u>15,825,357</u>	<u>15,825,357</u>	<u>15,825,357</u>	<u>26,439,664</u>
Total Expenditures	<u>76,234,918</u>	<u>41,985,542</u>	<u>118,220,460</u>	<u>203,079,709</u>	<u>117,368,443</u>
Amortization expense	<u>16,004,762</u>	<u>-</u>	<u>16,004,762</u>	<u>16,004,762</u>	<u>15,443,192</u>
Total Expenditures & Expenses	<u><u>\$ 92,239,680</u></u>	<u><u>\$ 41,985,542</u></u>	<u><u>\$134,225,222</u></u>	<u><u>\$219,084,471</u></u>	<u><u>\$132,811,635</u></u>

17. Undeveloped Land Bank

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

Consolidated Financial Statements

Segment Report

Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2009

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenues	\$ -	\$ -	\$ -	\$ 87,326	\$ 777,980
Other revenue	3,446,914	1,239,098	5,977,322	9,464,638	5,878,384
Senior government grants	61,017	3,036,648	303,267	2,474	434,008
Development revenue	21,997	6,351,144	353,131	27,524	1,332,006
Interest and investment income	-	-	-	-	-
Refinancing and other gains	-	-	-	-	-
Gain (loss) on disposal of capital assets	77,881	(1,256,193)	(4,791)	(43,264)	(34)
Contributed infrastructures	17,848	9,338,076	17,049	2,696,450	3,555,835
Total Revenue	3,625,657	18,708,773	6,645,978	12,235,148	11,978,179
Expenses					
Operating					
Goods and services	13,993,268	2,837,222	8,397,772	6,497,303	5,691,576
Labour	10,202,337	4,624,478	7,115,998	1,076,817	481,680
Debt servicing	-	(421)	1,385,148	-	-
	24,195,605	7,461,279	16,898,918	7,574,120	6,173,256
Amortization	813,076	8,049,342	2,046,134	1,524,138	1,832,635
Total Expenses	25,008,681	15,510,621	18,945,052	9,098,258	8,005,891
Excess (deficiency) in revenue over expenses	\$(21,383,024)	\$ 3,198,152	\$(12,299,074)	\$3,136,890	\$3,972,288

Consolidated Financial Statements

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2009 Actual	Total Budget	Restated Total 2008 Actual
\$ -	\$ -	\$ -	\$52,878,894	\$ 53,744,200	\$53,531,683	\$50,028,475
1,901,818	1,636,279	755,430	-	30,299,883	28,348,170	29,734,827
1,113,972	-	9,081	-	4,960,467	20,778,244	2,976,171
359,572	-	-	-	8,445,374	34,279,915	7,696,086
-	-	-	4,675,736	4,675,736	1,830,000	4,373,379
-	-	-	171,926	171,926	-	634,318
(398)	-	-	-	(1,226,799)	-	(149,212)
199,149	-	950	-	15,825,357	15,825,357	26,439,664
3,574,113	1,636,279	765,461	57,726,556	116,896,144	154,593,369	121,733,708
3,398,982	549,395	1,256,188	-	42,621,706	45,453,916	40,279,499
5,823,694	-	1,741,975	-	31,066,979	31,221,107	28,409,307
403,076	758,430	-	-	2,546,233	4,234,604	2,625,780
9,625,752	1,307,825	2,998,163	-	76,234,918	80,909,627	71,314,586
1,563,792	-	175,645	-	16,004,762	16,004,762	15,443,192
11,189,544	1,307,825	3,173,808	-	92,239,680	96,914,389	86,757,778
\$(7,615,431)	\$ 328,454	\$(2,408,347)	\$57,726,556	\$ 24,656,464	\$57,678,980	\$34,975,930

Consolidated Financial Statements

Statement 1

Statement of Change in Operating Accumulated Surplus

For the year ended ended December 31, 2009

	Actual 2009	Budget 2009	Restated Actual 2008
Revenue			
Taxes for municipal purposes	\$ 53,744,200	\$ 53,531,683	\$50,028,475
User fees and other revenue	30,299,883	28,348,170	29,734,827
Senior government transfers	2,921,917	2,175,082	2,326,954
Development revenue	397,644	3,146,726	335,263
Interest and investment income	3,609,750	1,260,000	3,083,475
Refinancing and other gains	468,829	-	713,239
	91,442,223	88,461,661	86,222,233
Expenses			
Protective services	24,195,605	25,153,838	21,549,181
Transportation services	7,461,279	7,295,883	7,333,828
Recreation and cultural	16,898,918	15,252,980	15,427,055
Water utility	7,574,120	8,809,116	6,730,487
Sewer utility	6,173,256	6,771,287	6,389,095
General government	10,933,577	14,177,479	10,984,084
Planning, public health and other	2,998,163	3,449,044	2,900,856
	76,234,918	80,909,627	71,314,586
Annual surplus	15,207,305	7,552,034	14,907,647
Internal Transfers			
Transfers to capital fund	(5,281,549)	(9,391,606)	(4,474,049)
Transfers to reserve funds	(9,623,477)	(507,386)	(9,335,640)
Increase (decrease) in operating accumulated surplus	302,279	(2,346,958)	1,097,958
Operating Accumulated surplus - beginning of the year	11,125,557	11,125,557	10,027,599
Operating Accumulated surplus - end of the year (note 15)	\$ 11,427,836	\$ 8,778,599.00	\$11,125,557

Consolidated Financial Statements

Statement 2

Statement of Change in Equity in Capital Assets

For the year ended ended December 31, 2009

	Actual 2009	Budget 2009	Restated Actual 2008
Revenue			
Subdivision infrastructure contributions	\$ 15,825,357	\$ 15,825,357	\$ 26,439,664
Senior government transfers	2,038,550	18,603,162	649,217
Development fees	6,477,245	27,297,178	5,789,717
Other capital contributions	1,570,485	3,836,011	1,571,106
Disposal of tangible capital assets	(1,523,702)	-	(228,133)
Total Revenue	24,387,935	65,561,708	34,221,571
Expenses			
Amortization of tangible capital assets	16,004,762	16,004,762	15,443,192
Total expenses	16,004,762	16,004,762	15,443,192
Annual Surplus	8,383,173	49,556,946	18,778,379
Internal Transfers			
Transfers and principal payments from revenue funds	5,281,549	9,391,606	4,474,049
Transfers from reserves	12,574,438	21,629,056	8,971,651
Increase (decrease) in capital accumulated surplus	26,239,160	80,577,608	32,224,079
Equity in capital assets - beginning of the year	692,653,895	692,653,895	660,429,816
Equity in capital assets - end of the year	\$ 718,893,055	\$773,231,503	\$692,653,895

Consolidated Financial Statements

Statement 3

Statement of Change in Reserved Accumulated Surplus

For the year ended ended December 31, 2009

	Actual 2009	Budget 2009	Restated Actual 2008
Revenues and Transfers			
Revenue			
Interest and investment income	\$ 1,065,986	570,000	1,289,904
Add (less)			
Internal transfers			
Transfers from revenue funds	9,623,477	507,386	9,335,640
Transfers to capital funds	<u>(12,574,438)</u>	<u>(21,629,056)</u>	<u>(8,971,651)</u>
Increase (decrease) in Reserved Accumulated Surplus	(1,884,975)	(20,551,670)	1,653,893
Reserved Accumulated Surplus - Beginning of the Year	<u>47,902,778</u>	<u>47,902,778</u>	<u>46,248,885</u>
Reserved Accumulated Surplus - End of the Year (note 15)	<u><u>\$ 46,017,803</u></u>	<u><u>\$27,351,108</u></u>	<u><u>\$47,902,778</u></u>

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Consolidated Financial Statements

Schedule 1

Continuity Schedule of Long Term Debt

For the Year Ended December 31, 2009

	Date of Issue / Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
Long Term Debts				
	Apr 2005/2027	6246/93	Recreation/Downtown Civic Properties	5.7%
	Apr 2005/2027	6246/93	General Government/Downtown Office Complex	5.7%
	Dec 2006/2027	6246/99	General Government/Downtown Office Complex	5.0%
	Dec 1995/2010	5291/61	Transportation/Downtown Parking	9.6%
			Sub total	
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%
			Sub total	
Net Amount				

Consolidated Financial Statements

Dec 31, 2008 Balance Outstanding	New Debt Issued During the year	Principal Sinking Fund Payments	Sinking Fund Earnings	2009 Balance Outstanding	Interest Paid Earned For the year
\$ 25,284,744	\$ -	\$ 1,023,852	\$ -	\$ 24,260,892	\$ 1,385,148
3,506,360	-	141,976	-	3,364,384	192,076
16,300,000	-	-	-	16,300,000	807,833
300,000	-	-	-	300,000	12,000
<u>45,391,104</u>	<u>-</u>	<u>1,165,828</u>	<u>-</u>	<u>44,225,276</u>	<u>2,397,057</u>
1,125,593	-	547,383	49,403	1,722,379	49,403
247,271	-	13,903	12,421	273,595	12,421
<u>1,372,864</u>	<u>-</u>	<u>561,286</u>	<u>61,824</u>	<u>1,995,974</u>	<u>61,824</u>
<u><u>\$ 44,018,240</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,727,114</u></u>	<u><u>\$ 61,824</u></u>	<u><u>\$ 42,229,302</u></u>	<u><u>\$ 2,335,233</u></u>

Consolidated Financial Statements

Schedule 2

Continuity Schedule of Reserves

For the Year Ended December 31, 2009

	Balance Dec 31, 2008	Interest Allocated
Reserve Funds		
Local Improvements	\$ 2,077,103	\$ 7,305
Equipment Replacement	7,329,490	243,713
Capital Works	8,686,373	301,614
Fire Department Capital Acquisition	6,062,996	142,176
Sanitary Sewer	1,442,312	49,227
Land	406,056	13,890
Total Reserve Funds	26,004,330	757,925
Reserve Accounts		
Specific projects - capital	4,239,744	-
Specific projects - operating	3,124,747	-
Self insurance	938,349	31,990
Police services	2,259,704	73,087
Core development	1,129,505	39,545
Recycling	1,475,367	57,802
Community development	1,176	42
Building inspections	1,704,522	57,182
Gravel extraction	549,384	17,220
Neighbourhood improvements	58,688	2,009
Facility maintenance	360,508	14,774
Snow removal	700,000	-
Youth and arts centre	8,535	-
Cemetery maintenance	109,457	-
Infrastructure sustainability (Town centre buildings)	295,385	-
Infrastructure sustainability (Road network)	419,417	-
Infrastructure sustainability (Drainage)		-
Critical infrastructure reserve	368,625	14,410
Infrastructure grants contribution	1,200,000	-
Self insurance (sewer utility)	36,184	-
Self insurance (water utility)	93,028	-
Specific projects (sewer utility)	1,738,057	-
Specific projects (water utility)	1,088,066	-
Total Reserve Accounts	21,898,448	308,061
Total Reserves	\$ 47,902,778	\$ 1,065,986

Consolidated Financial Statements

Transfers Revenue Funds	Transfers Capital Funds	Balance Dec 31, 2009
\$ 70,306	\$(8,960)	\$ 2,145,754
1,798,835	(2,434,561)	6,937,477
854,549	(1,437,903)	8,404,633
1,005,684	(5,403,671)	1,807,185
-	33,432	1,524,971
1,500,000	-	1,919,946
<u>5,229,374</u>	<u>(9,251,663)</u>	<u>22,739,966</u>
1,815,684	(1,646,797)	4,408,631
(871,139)	-	2,253,608
(55,637)	-	914,702
363,422	(77,298)	2,618,915
115,699	(167,942)	1,116,807
173,523	(72,421)	1,634,271
-	-	1,218
-	-	1,761,704
(147,187)	-	419,417
-	-	60,697
140,126	-	515,408
-	-	700,000
-	(4,827)	3,708
42,523	-	151,980
(109,733)	(185,652)	-
1,297,627	(491,156)	1,225,888
100,000	(59,718)	40,282
109,835	(320,798)	172,072
-	-	1,200,000
59,689	-	95,873
6,500	-	99,528
477,570	(55,135)	2,160,492
875,601	(241,031)	1,722,636
<u>4,394,103</u>	<u>(3,322,775)</u>	<u>23,277,837</u>
<u>\$ 9,623,477</u>	<u>\$(12,574,438)</u>	<u>\$ 46,017,803</u>

Consolidated Financial Statements

Schedule 3

Schedule of Tangible Capital Assets

For the Year Ended December 31, 2009

	Land	Buildings	Transportation Network	Storm System
Historical Cost ¹				
Opening Cost	\$ 138,098,621	\$ 78,263,444	\$ 248,396,684	\$ 189,444,951
Additions	2,745,614	6,908,639	12,448,529	4,421,656
Disposals and valuation adjustments	(5,206)	(415,341)	(2,322,023)	(240,361)
	<u>140,839,029</u>	<u>84,756,742</u>	<u>258,523,190</u>	<u>193,626,246</u>
Accumulated Amortization				
Opening Balance	-	27,099,997	75,434,437	39,001,518
Amortization Expense	-	2,432,137	4,988,132	2,577,451
Effect of disposals and valuation adjustments	-	(414,031)	(1,168,240)	(45,567)
	<u>-</u>	<u>29,118,103</u>	<u>79,254,329</u>	<u>41,533,402</u>
Net book value as at December 31, 2009	<u><u>\$ 140,839,029</u></u>	<u><u>\$ 55,638,639</u></u>	<u><u>\$ 179,268,861</u></u>	<u><u>\$ 152,092,844</u></u>
Net book value as at December 31, 2008	\$ 138,098,621	\$ 51,163,447	\$ 172,962,247	\$ 150,443,433

¹ Historical cost includes work in progress at December 31, 2009 of **\$13,171,678** (\$7,708,890 for 2008) comprised of: Land \$89,663 (\$30,652 for 2008); Buildings \$7,761,158 (\$2,377,897 for 2008); Transportation network \$4,200,631 (\$3,503,170 for 2008); Storm system \$130,222 (\$92,509 for 2008); Fleet and equipment \$239,057 (\$762,296 for 2008); Technology \$45,196 (\$339,328 for 2008); Water system \$64,138 (\$62,055 for 2008); Sanitary System \$396,910 (\$374,584 for 2008) and Other \$244,703 (\$166,399 for 2008). Work in progress is not amortized.

² "Other" at net book value includes Furniture and Fixtures at \$1,344,836 (\$1,486,305 for 2008) and structures at \$9,352,712 (\$8,294,434 for 2008)

Consolidated Financial Statements

Fleet and Equipment	Technology	Water System	Sanitary System	Other ²	Total
\$ 20,284,882	\$ 6,051,488	\$ 109,496,767	\$ 128,593,107	\$ 18,455,656	\$ 937,085,600
3,041,892	1,013,567	4,427,990	5,220,919	1,756,736	41,985,542
(1,101,024)	(68,351)	(80,037)	-	(160,827)	(4,393,170)
<u>22,225,750</u>	<u>6,996,704</u>	<u>113,844,720</u>	<u>133,814,026</u>	<u>20,051,565</u>	<u>974,677,972</u>
9,015,835	3,426,145	20,787,105	28,810,301	8,674,916	212,250,254
1,374,058	543,666	1,469,611	1,789,125	830,582	16,004,762
(987,147)	(66,610)	(36,390)	-	(151,482)	(2,869,467)
<u>9,402,746</u>	<u>3,903,201</u>	<u>22,220,326</u>	<u>30,599,426</u>	<u>9,354,016</u>	<u>225,385,549</u>
<u>\$ 12,823,004</u>	<u>\$ 3,093,503</u>	<u>\$ 91,624,394</u>	<u>\$ 103,214,600</u>	<u>\$ 10,697,549</u>	<u>\$ 749,292,423</u>
\$ 11,269,047	\$ 2,625,343	\$ 88,709,662	\$ 99,782,806	\$ 9,780,740	\$ 724,835,346

General Comparative Statistics

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>1999</u>
Municipal Government:						
Mayor and 6 Council Members Incorporated September 12, 1874						
Population ¹	75,051	73,957	73,248	72,283	70,857	62,544
Registered Voters ^{2 a}	48,034	48,034	46,748	46,748	46,748	30,000
No. of Properties (Folios) ³	27,030	26,362	24,945	24,938	24,318	22,205
Land Area (in Ha) ^{1 *}						
<i>Designated Land Use</i>						
Residential	5,658	5,661	5,656	5,657	5,711	5,256
Agricultural ^b	3,594	3,594	3,594	3,594	3,711	3,713
Employment ^c	710	710	801	802	508	758
Mixed Use	76	76	—	—	—	—
Park/Conservation ^c	1,944	1,941	1,923	2,031	1,921	1,786
Institutional/Civic ^d	336	336	339	230	236	236
Forest ^e	2,443	2,443	245	82	—	—
Transportation/Utilities ^f	—	—	—	—	272	273
<i>Total Designated Land</i>	<u>14,760</u>	<u>14,760</u>	<u>12,558</u>	<u>12,396</u>	<u>12,359</u>	<u>12,022</u>
<i>Non-Designated Land</i>	<u>11,950</u>	<u>11,950</u>	<u>14,152</u>	<u>14,314</u>	<u>14,351</u>	<u>14,688</u>
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710
<i>* Revised as a result of OCP</i>						
Roads (in Km) ⁴						
Paved	466	464	455	450	443	411
Unpaved	7	7	7	7	7	8
Sewer Lines (in Km) ⁴						
Sanitary	265	261	256	255	248	221
Storm [§]	286	273	277	271	259	164
Water Lines (in Km) ⁴						
	373	373	367	360	353	322
Parks Area (in Ha) ⁵						
<i>(Number of Parks in Brackets)</i>						
Municipal	(55) 247	(54) 246	(53) 218	(49) 213	(49) 213	(45) 205
Regional	(2) 416	(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	21
Secondary Schools	5	5	5	5	5	4
Alternate/Special Education Schools	2	2	2	2	2	1
Continuing Education Facilities	2	4	2	1	1	3
Private Schools	3	3	3	3	3	4
Preschools	23	23	21	22	20	22
Day Care Centres	113	114	106	105	88	93
Municipal Full-Time Employees ⁶						
	330	317	293	269	260	248
Total Part Time Hours	163,350	139,575	133,522	133,083	153,481	n/a
<i>* Total includes full-time equivalent employees</i>						

^a Voters are registered every three years at the time of the election

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

^c Land use category has changed

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

^e Reporting method has changed

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

[§] A few storm pipes have been redrawn and recalculated in the system.

General Comparative Statistics

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>1999</u>
Building Permits ⁷						
Total Issued	771	861	921	1,034	899	875
Value	\$ 89,283,000	\$ 136,278,600	\$ 189,128,000	\$ 255,589,000	\$ 108,453,000	\$ 84,271,013
Business Licences Issued ⁷	4,032	4,185	4,087	4,004	3,855	3,028
Dog Licences Issued ³	8,437	8,455	6,697	8,244	8,104	7,248
Police ⁸						
Police Officers	82	82	86	81	79	66
Integrated Teams	10	10	5	5	3	--
Community Safety Officers	3	3	--	--	--	--
Auxiliary Police Officers	21	25	35	39	39	14
Fire Personnel: ⁹						
Fire Chiefs/Directors	2	2	2	2	2	2
Assistant Fire Chiefs	4	4	4	4	4	3
Fire Captains	6	4	4	4	4	--
Full-Time Firefighters	29	25	22	18	12	--
Paid-on-call:						
- Hall #1	54	51	51	52	53	53
- Hall #2	21	22	23	24	20	29
- Hall #3	24	25	24	24	28	30
Accumulated Surplus ³						
Funded Reserves	\$ 46,017,803	\$ 47,902,778	\$ 46,248,885	\$ 42,062,019	\$ 39,385,306	\$ 34,063,241
Capital Fund	--	--	(72,817)	393,746	(1,638,163)	(7,735,355)
Equity in Capital Assets	718,893,055	692,653,895	--	--	--	--
Operating Surplus	11,427,836	11,125,557	10,027,599	9,197,891	11,071,554	11,000,872
Total Surplus and Reserves ^h	\$ 776,338,694	\$ 751,682,230	\$ 56,039,232	\$ 51,653,659	\$ 48,818,697	\$ 37,328,758
Long Term Debt ³						
Parks & Recreation	\$ 24,260,892	\$ 25,284,744	\$ 26,280,481	\$ 27,249,027	\$ 28,724,376	\$ 1,868,827
Public Works	26,405	52,729	117,338	287,312	446,129	1,907,141
General Government	17,942,005	18,680,767	19,386,846	20,078,572	20,169,576	--
Total General Fund	\$ 42,229,302	\$ 44,018,240	\$ 45,784,665	\$ 47,614,911	\$ 49,340,081	\$ 3,307,006
Waterworks Utility	\$ --	\$ --	\$ 13,226	\$ 24,995	\$ 35,468	\$ 3,325,537
Sanitary Sewer Utility	--	--	46,138	97,506	402,295	5,136,965
Total Gross Debt	\$ 42,229,302	\$ 44,018,240	\$ 45,844,029	\$ 47,737,412	\$ 49,777,844	\$ 11,776,508
Debt Per Capita ³	\$ 563	\$ 595	\$ 626	\$ 630	\$ 679	\$ 188
Debt Payment as a Percentage of Expenses ^{3 i}	4.4%	4.9%	7.4%	7.8%	9.0%	10.4%
Remaining Debt Servicing Capacity ³	\$ 12,753,410	\$ 11,399,477	\$ 13,575,243	\$ 10,976,567	\$ 8,646,383	n/a ^j

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 New accounting standards were adopted effective January 1, 2008. These new standards required the District to record tangible capital assets at cost and include them in the accumulated surplus total. This information is not available for years prior to 2008.

ⁱ As a result of the new accounting standards debt payment is now calculated as a percentage of expenses. Prior to 2008 it was calculated as a percentage of non-capital expenditures.

^j 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

	<u>Registered Owner</u>	<u>Primary Property</u>	<u>Taxes Levied</u>
1.	BC Hydro & Power Authority	Distribution Lines	\$1,003,417
2.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	814,689
3.	Bucci Investment Corporation Inc	Valley Fair Mall	756,291
4.	International Forest Products Ltd.	Lumber Mills	755,820
5.	Telus (BC Telephone Company)	Poles, Lines, Towers	460,737
6.	BC Gas Utility Ltd.	Gas Lines	397,369
7.	Amarsham Holdings Ltd.	Haney Place Mall	393,722
8.	M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	359,487
9.	District of Maple Ridge	Tower & other leased properties	290,330
10.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	272,854
11.	Canadian Pacific Railway Co.	Railway Tracks	262,096
12.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	255,223
13.	Canadian Property Holdings	Retail	244,321
14.	Individual	Shopping/Auto Dealership/Pub	217,182
15.	Ridge Meadows U-Lok	Storage/Warehousing	215,406
16.	Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	212,591
17.	Viam Holdings Ltd.	Strata Rental Units	173,466
18.	Great Pacific Industries Inc.	Shopping Centre	150,815
19.	Loon Properties Inc.	Warehousing/Lumber Remanufacturing	126,740
20.	27222 Developments Ltd.	Storage/Warehousing	124,159
21.	RPM Holdings Ltd	Automobile Dealership	124,011
22.	Individual	Shopping Centre	121,651
23.	Runnel Holdings Ltd.	Shopping Centre	121,609
24.	0766349 BC Ltd.	Sawmill	118,456

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 2009 taxation year are exempted under Bylaw #6618-2008, adopted on October 28, 2008.

2009 Permissive Tax Exemptions - Taxes Forgone

<u>Property</u>	<u>Address</u>	<u>Taxes Foregone</u>
Albion Community Club	10017 - 240 Street	\$ 2,647.42
Cam Neely Arena (90% exemption)	23448 - 105 Avenue	44,311.59
Elderly Citizens Recreation Association	12148 - 224 Street	35,641.17
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 - 132 Avenue	4,928.69
Girl Guides of Canada	26521 Ferguson Avenue	5,478.37
Golden Ears Winter Club (95% exemption)	23588 - 105 Avenue	36,319.83
Katie's Place	Unit 2 - 10235 Jackson Road	1,585.48
Maple Ridge Golf Course Limited	20818 Golf Lane	24,961.91
Maple Ridge Search and Rescue Society	23598 - 105 Avenue	3,791.12
Ridge Meadows Recycling Society	10092 - 236 Street	10,390.47
Ruskin Community Hall	28395 - 96 Avenue	3,218.20
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	11,727.56
Society for the Prevention of Cruelty to Animals	10235 Industrial Avenue	2,998.96

Permissive Tax Exemptions

<u>Property</u>	<u>Address</u>	<u>Taxes Foregone</u>
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House	22520 – 116 Avenue	\$ 7,441.82
Haney House	11612 – 224 Street	1,767.63
Masonic Lodge	22272 – 116 Avenue	3,677.62
Old Japanese School House	11739 – 223 Street	3,070.34
St. Andrews United Church	22279 – 116 Avenue	1,930.66
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 – 96 Avenue	\$ 2,193.18
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	16,462.62
Burnett Fellowship Baptist Church	20639 – 123 Avenue	2,562.08
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	3,845.87
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	3,741.26
Church of the Nazarene	21467 Dewdney Trunk Road	3,083.83
First Church Christ Scientist	11916 – 222 Street	1,742.62
Generations Christian Fellowship	11601 Laity Street	6,772.25
High Way Church	21746 Lougheed Highway	3,757.77
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	4,712.13
Maple Ridge Baptist Church	22155 Lougheed Highway	27,567.10
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	5,102.13
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	2,830.95
Pentecostal Assemblies of Canada	11756 - 232 Street	8,020.25
Port Hammond United Church	11391 Dartford Street	1,090.17
President of the Lethbridge Stake (Mormon Church)	11750 – 207 Street	3,350.34
Roman Catholic Archbishop of Vancouver	22561 – 121 Street	2,294.12
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	6,625.43
Ruskin Gospel Church	28304 – 96 Avenue	2,476.73
St. John the Divine Anglican Church	21299 River Road	3,964.24
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	3,065.87
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	3,597.18
Trustees of the Congregation of the Haney Presbyterian Church	11858 – 216 Street	4,181.73
Trustees of the Congregation of Whonnock United Church	272 Street	637.77
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	4,457.94
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	1,816.03
United Church of Canada	27079 River Road	1,000.24
Whonnock United Church	27091 River Road	2,037.18
Wildwood Fellowship Church	10810 – 272 Street	2,109.68
<u>Schools</u>		
Haney - Pitt Meadows Christian School Association	12140 – 203 Street	5,459.68
Meadowridge School Society	12224 – 240 Street	13,151.90
Roman Catholic Archbishop of Vancouver	22561 – 121 Avenue	2,890.14
2009 Property Taxes Forgone through Permissive Tax Exemptions		\$362,489.25

Assessment/Taxation Comparative Statistics

	2009	2008	2007	2006	2005	1999
Assessment for General Taxation ⁽¹⁾						
Land	\$ 7,368,934,169	\$ 7,302,261,702	\$6,384,128,468	\$5,199,820,987	\$4,833,879,324	\$2,835,594,449
Less: Exempt Land	<u>764,792,481</u>	<u>757,669,032</u>	<u>674,337,510</u>	<u>519,995,004</u>	<u>469,209,864</u>	<u>291,479,505</u>
Net Land Assessment	\$ 6,604,141,688	\$ 6,544,592,670	\$5,709,790,958	\$4,679,825,983	\$4,364,669,460	\$2,544,114,944
Improvements	\$ 5,867,354,145	\$ 5,368,299,210	\$4,468,558,154	\$3,731,350,701	\$3,346,076,595	\$2,306,186,498
Less: Exempt Imp & Utilities	<u>825,944,146</u>	<u>525,653,258</u>	<u>422,435,588</u>	<u>392,502,471</u>	<u>413,194,210</u>	<u>296,425,810</u>
Net Improvement Assessment	\$ 5,041,409,999	\$ 4,842,645,952	\$4,046,122,566	\$3,338,848,230	\$2,932,882,385	\$2,009,760,688
Total Taxable Assessment	\$11,645,551,687	\$11,387,238,622	\$9,755,913,524	\$8,018,674,213	\$7,297,551,845	\$4,553,875,632
Assessment for School Taxation ⁽¹⁾	\$11,509,363,945	\$11,241,242,669	\$9,596,150,005	\$7,890,012,754	\$7,223,372,588	\$4,505,278,618
General & Debt Tax Rates (per \$1,000) ⁽²⁾						
Residential	\$ 3.3310	\$ 3.1902	\$ 3.4721	\$ 3.9038	\$ 3.9761	\$ 4.3908
Utilities	37.3234	37.7449	38.2199	38.7399	39.3299	40.0000
Industrial	33.7818	35.9613	54.0384	56.9788	56.1162	40.3311
Business/Other	10.9671	10.4955	11.9566	14.1723	14.2180	11.2255
Seasonal/Recreational	8.5605	8.2311	8.4395	11.5950	11.4987	8.4878
Farm	21.3465	20.5314	19.5351	18.6476	16.7997	13.0093
School Tax Rate (per \$1,000) ⁽¹⁾						
Residential	\$ 2.0557	\$ 2.0018	\$ 2.2311	\$ 2.6828	\$ 2.8888	\$ 3.8407
Utilities	14.5000	14.2000	14.7000	14.9000	14.9000	15.0000
Industrial	7.0000	9.3000	12.5000	12.5000	12.5000	12.5000
Business/Other	7.0000	6.8000	7.9000	9.2000	9.6000	9.9000
Seasonal/Recreational	3.7000	3.6000	3.9000	4.2000	4.5000	4.5000
Farm	6.9000	6.8000	6.8000	6.8000	6.8000	6.8000
Residential Tax Rate (per \$1,000) ⁽²⁾						
General (incl. Reg. Library)	\$ 3.3310	\$ 3.1902	\$ 3.4721	\$ 3.9038	\$ 3.9761	\$ 4.2807
Debt after 2004 incl. above 2005=Fire	.2389	.1906	.1617	.1270	.0677	.1101
Transit Authority (GVTA)	.3677	.3381	.3687	.4688	.4738	.2097
Local School Levy	2.0557	2.0018	2.2311	2.6828	2.8888	3.8407
Regional District	.0661	.0655	.0746	.0857	.0925	.0414
Regional Parks/911	—	—	—	—	—	.0735
Municipal Finance Authority	.0002	.0002	.0003	.0003	.0003	.0003
BC Assessment	<u>.0641</u>	<u>.0615</u>	<u>.0677</u>	<u>.0816</u>	<u>.0920</u>	<u>.1247</u>
	\$ 6.1237	\$ 5.8479	\$ 6.3762	\$ 7.3500	\$ 7.5912	\$ 8.6811
Utilities & Penalties						
Current Years Levy	\$101,308,315	\$95,221,709	\$87,384,748	\$83,504,420	\$78,592,514	\$57,263,723
Per Capita	\$ 1,369	\$ 1,288	\$ 1,150	\$ 1,102	\$ 1,073	\$ 916
Collections	\$ 97,867,927	\$92,190,446	\$84,941,805	\$81,092,881	\$75,871,676	\$56,049,302
Percent of Levy	96.60%	96.82%	97.20%	97.11%	96.54%	97.88%
Gross Tax Collections	\$100,255,971	\$94,716,144	\$87,260,989	\$83,838,990	\$78,242,273	\$57,224,362
Percent of Current Levy	98.96%	99.50%	100%	100%	99.55%	99.93%
Taxes Outstanding	\$ 5,087,219	\$ 4,075,978	\$ 3,570,413	\$ 3,084,325	\$ 3,418,895	\$ 2,348,882

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

	<u>Residential</u>	<u>Utilities</u>	<u>Major Industrial</u>	<u>Light Industrial</u>	<u>Business Other</u>	<u>Seasonal Recreational</u>	<u>Farm</u>
Analysis of 2009 Taxable Values							
For General Purposes (\$ in 1,000's)	10,747,614	10,186	16,923	143,179	719,258	3,290	5,102
Percentage of Taxable Values	92.3%	.09%	.15%	1.23%	6.18%	.03%	.04%
Percentage of General Taxation	77.24%	.08%	1.23%	3.39%	17.02%	.06%	.23%
Analysis of 2009 Rates (Per \$1,000)							
General and Debt	3.3310	37.3234	33.7818	10.9671	10.9671	8.5605	21.3465
Fire	.2389	2.6766	2.4226	.7865	.7865	.6139	1.5308
School	2.0557	14.5000	7.0000	7.0000	7.0000	3.7000	6.9000
BC Assessment	.0641	.4951	.4951	.2026	.2026	.0641	.0641
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0661	.2314	.2247	.2247	.1619	.0661	.0661
Transit Authority	.3677	2.7605	2.3932	2.1328	1.7296	.3186	.3468

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)

Tax revenue requirements are approved by Council through the District's Business Planning Process. Property Assessments, as determined by BC Assessments are used to derive the tax rates levied to property owners to realize the required revenue.

Revenue & Expenses

Last Five Fiscal Years Comparison

Revenue	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Property Taxes	\$ 53,744,200	\$ 50,028,475	\$ 46,096,676	\$ 42,221,337	\$ 38,946,352
Fees	30,299,883	29,734,827	26,139,978	24,568,587	22,337,116
Investment Income	4,675,736	4,373,379	3,176,526	2,455,874	2,271,515
Developer Contributions	24,270,731	34,135,750	10,046,811	15,913,931	30,952,622
Other Government Transfers	4,960,467	2,976,171	4,914,817	2,487,939	2,291,237
Other Proceeds and Gains (losses)	<u>(1,054,873)</u>	<u>485,106</u>	<u>929,590</u>	<u>525,221</u>	<u>725,244</u>
	<u>\$116,896,144</u>	<u>\$121,733,708</u>	<u>\$ 91,304,398</u>	<u>\$ 88,172,889</u>	<u>\$ 97,524,086</u>

Expenses and Expenditures¹

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>Analysis by Function</u>					
Protective Services	\$ 25,008,681	\$ 22,310,829	\$ 22,997,397	\$ 19,173,524	\$ 16,387,421
Transportation Services	15,510,621	15,092,926	15,621,956	16,659,206	10,023,304
Recreation and Cultural	18,945,052	17,371,422	17,525,321	17,872,291	15,419,618
Sewer and Water Utilities	17,104,149	16,366,754	15,769,743	17,262,470	13,221,160
General Government Services	12,497,369	12,558,434	10,483,182	9,722,836	10,597,951
Other Services	3,173,808	3,057,413	2,627,843	2,607,170	2,293,164
Capital Acquisition Expenditures	41,985,542	46,053,857	—	—	—
Contributed Subdivision Infrastructure**	—	—	—	—	26,284,692
	<u>\$134,225,222</u>	<u>\$132,811,635</u>	<u>\$ 85,025,442</u>	<u>\$ 83,297,497</u>	<u>\$ 94,227,310</u>

Analysis by Object

Goods and Services	\$ 68,128,500	\$ 59,305,150	\$ 55,121,158	\$ 45,715,933	\$ 43,783,867
Wages and Salaries	31,720,370	28,997,849	25,732,751	23,789,492	21,172,807
Interest and Financing Fees	2,546,233	2,625,780	2,681,210	2,943,822	2,985,944
Amortization Expense	16,004,762	15,443,192	—	—	—
Contributed Subdivision Infrastructure	<u>15,825,357</u>	<u>26,439,664</u>	<u>1,490,323</u>	<u>10,848,250</u>	<u>26,284,692</u>
	<u>\$134,255,222</u>	<u>\$132,811,635</u>	<u>\$ 85,025,442</u>	<u>\$ 83,297,497</u>	<u>\$ 94,227,310</u>

¹ Effective January 1, 2008 the District adopted new accounting standards prescribed by the Public Sector Accounting Board. That change involved a move from reporting expenditures to expenses, recording tangible capital assets at cost and amortizing them over time. 2008 and 2009 reflect the new standards. The amounts reported for 2007 and prior reflect the standards in place in those years.

** Reporting was changed in 2006

Capital Assets Acquired

Last Five Fiscal Years Comparison

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>Capital Acquisitions</u>					
General Government	\$ 1,247,618	\$ 909,989	\$ 614,709	\$ 313,239	\$ 1,553,791
Transportation	19,528,058	21,805,576	9,211,318	10,934,142	4,540,443
Parks and Recreation	4,343,367	9,376,406	3,992,556	4,327,840	2,316,218
Protective Services	7,057,802	4,005,229	4,015,469	1,533,621	544,937
Public Health and Other	133,765	1,961,361	—	246,284	152,779
Sanitary Sewer & Waterworks	9,674,932	7,995,296	2,549,499	6,164,641	2,907,987
Subdivision Infrastructure*	—	—	—	—	26,284,692
Total Capital Acquisitions	<u>\$41,985,542</u>	<u>\$46,053,857</u>	<u>\$20,383,551</u>	<u>\$23,519,767</u>	<u>\$38,300,847</u>
<u>Source of Funding</u>					
Revenue Funds	\$ 6,813,349	\$ 2,648,260	\$ 5,199,633	\$ 716,723	\$ 2,887,107
Reserve Funds	9,283,494	9,316,349	4,460,662	6,376,082	4,897,440
Contributed Assets	15,825,356	26,439,664	1,490,323	12,001,519	27,472,235
Long Term Debt	—	—	—	357,676	—
Grants	2,008,737	649,217	2,587,441	456,507	266,657
Development Fees & Other	<u>8,054,606</u>	<u>7,000,367</u>	<u>6,645,492</u>	<u>3,611,260</u>	<u>2,777,408</u>
Total Financing	<u>\$41,985,542</u>	<u>\$46,053,857</u>	<u>\$20,383,551</u>	<u>\$23,519,767</u>	<u>\$38,300,847</u>

* Reporting was changed in 2006

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

Levy – To impose taxes for the support of District activities.

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

Metro Vancouver (formerly GVRD) – Provides air quality management, transportation planning, regional housing, regional parks (the Kanaka Creek estuary and linear park is located within the Maple Ridge boundaries), labour relations for local government employees, and administration of the 9-1-1 emergency telephone system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TransLink – Greater Vancouver Transportation Authority (GVTA) – Responsible for the integration of transit and road networking with regard to transportation and land use. TransLink is headed by local governments, allowing the decision-making to focus on local concerns.

District of Maple Ridge

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



Driving Distances from Maple Ridge

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



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