



Mayor Ernie Daykin
and Members of Council



Cheryl Ashlie
Councillor



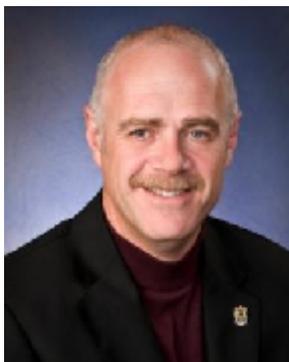
Judy Dueck
Councillor



Al Hogarth
Councillor



Linda King
Councillor



Michael Morden
Councillor



Craig Speirs
Councillor



2010 Annual Report

District of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2010

Telephone: 604-463-5221
Fax: 604-467-7329
www.mapleridge.ca

Cover Photo:
Memorial Peace Park – In View Images

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

Table of Contents

Introductory Section

Message from the Mayor	2
Message from the CAO.....	3
Organization Chart and District Officials	4
Strategic Plan.....	5
Progress Report	9
Development Cost Charges Report	30
Commissions of Council.....	31
Council Committees and Other Appointments.....	32
Services Provided by Municipal Departments	33
Awards	39
Summary of Services and Regional Relationships	40

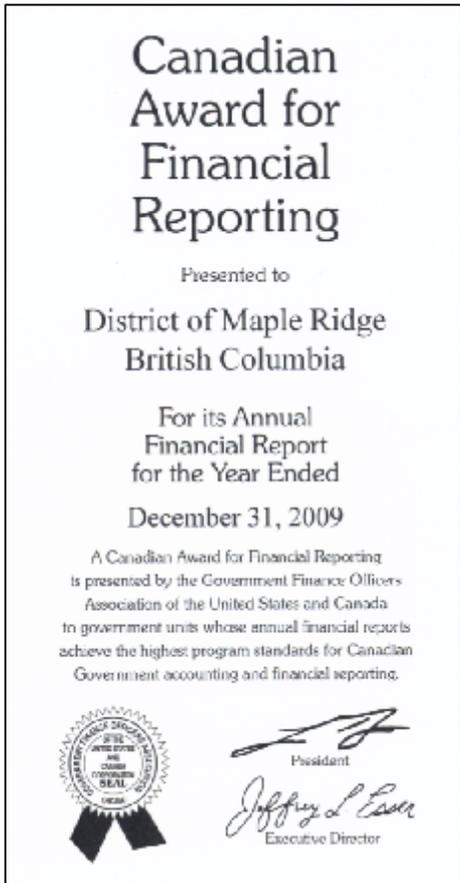
Financial Section

Message from the Corporate Finance Officer.....	42
Introduction to Financial Statements.....	49
Consolidated Statements	
Management's Responsibility for Financial Reporting...	50
Auditors' Report	51
Significant Accounting Policies	52
Consolidated Statement of Financial Position.....	55
Consolidated Statement of Operations.....	56
Consolidated Statement of Change in Net Financial Assets	57
Consolidated Statement of Cash Flow	58
Notes to the Consolidated Financial Statements.....	59
Consolidated Report of Segmented Revenue and Expenses	68

Supporting Statements & Schedules	
Statement of Change in Operating Accumulated Surplus	70
Statement of Change in Capital Fund Accumulated Surplus	71
Statement of Change in Reserved Accumulated Surplus	72
Continuity Schedule of Long Term Debt	74
Continuity Schedule of Reserves	76
Schedule of Tangible Capital Assets.....	78

Statistical Section

General Comparative Statistics.....	80
Major Property Tax Payers	82
Permissive Tax Exemptions	83
Assessment/Taxation Comparative Statistics.....	85
Property Assessments & Tax Rates	86
Revenue & Expenses –	
Last Five Fiscal Years Comparison	87
Tangible Capital Assets Acquired –	
Last Five Fiscal Years Comparison	88
Glossary	89
Map	Inside Back Cover



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, 2009. 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 20th consecutive year.

Message from the Mayor

On behalf of Council, I am pleased to present the 2010 Annual Report. This report provides you with a comprehensive overview of the District's financial performance for the fiscal year ending on December 31, 2010, as well as a review of departmental activities and program highlights for the year.

All Council members have deep roots in this community. We are proud to call Maple Ridge home, and this is the place that we are raising our families, and, for some of us, this is where our grandchildren are growing up. That has a profound influence on how each of us works on behalf of citizens.

While the debate around the Council table is vigorous, there is one thing that we all agree on – Maple Ridge is a gift that was given to us from our parents and it's a gift that we need to pass on to our children and grandchildren. That means that we need to think a lot about the future, not in terms of days and weeks, but years ahead.

There's a Greek proverb that says, "A society grows great when old men plant trees in whose shade they know they shall never sit." It is that kind of thinking that guided Council in the development of Vision 2025 which is printed on page 5 of this publication. As you read the Vision and Values Statement you will come to understand what drives Council's debate, discussion and decisions.

The challenge for any community is how they use our shared vision and values and translate that into a day-to-day plan that moves us towards our aspirational goals. This document represents our detailed business plan, and you will see how we deliver projects and programs with an eye to the future.

The Annual Report, in conjunction with our Financial Report and the Citizens Report give you an opportunity to explore the business operations of the



District at every level of detail. When people ask me what makes Maple Ridge such a great place to live, I never hesitate to tell them that it's the people. Each of these reports is a reflection of the dedication of Council and District staff to financial transparency, efficiency in the delivery of services for citizens and a shared commitment to the District's vision.

I hope this introduction captures my enthusiasm and the enthusiasm of Council and District staff for our community. We are dedicated to the

Mission Statement that demands that we create "a safe, livable, and sustainable community for our present and future citizens." This report shows how we are accomplishing this goal.

Council welcomes your comments on this publication. You can reach us by email at mayorandcouncil@mapleridge.ca or by phone at 604-463-5221. On behalf of Council, I thank you for taking the time to review our 2010 Annual Report. This is our community, our home, and we have much to be proud of.

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

Ernie Daykin
Mayor

Message from the CAO

On behalf of the employees of the District of Maple Ridge, I am very proud to present our 2010 Annual Report. I am very fortunate to lead a team of professionals who share Mayor and Council's passion to achieve the aspirational goals of Vision 2025.

As Mayor Daykin indicated, this report will give you a snapshot of 2010, the detailed financial results for the year, the key projects that we delivered and an outline of our goals for 2011.

The Business Planning cycle at the District of Maple Ridge is year-round. As we celebrate our accomplishments of 2010, we are in the midst of implementing Council's plan for 2011, and preparing the groundwork for 2012's strategic planning. The District doesn't plan in terms of days and weeks, we plan many years into the future. Our 'vision' is our desired future, and the Vision Statement shows us how we will create the community that our children and grandchildren ought to have.

On April 16, 2010, John Furlong, Chief Executive Officer of the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games (VANOC) spoke to the Vancouver Board of Trade and shared the lessons that he learned leading the Vancouver Olympics team. He said something that resonated with me, "The biggest lesson was we had a VISION, and we never quit on it, never." As he and his team faced the challenges in the early hours of the Olympics their focus on that vision resulted in an incredible experience and reflected the resilience, determination and pride of all Canadians. This is the kind of passion that our team brings to our work for the District of Maple Ridge.

2010 was a great year. Maple Ridge is rebounding from the economic challenges of 2009, and there were a number of community events and initiatives that brought us together in ways and in numbers as never before. As we ended 2010, there was a buzz in our community. The renewal of our Town Centre, in particular, has created a sense of energy and optimism that is driving our community towards the future that we all envision.

2010 Highlights and Accomplishments

- Development of the Town Centre Investment Incentives Program to create incentives for residential and commercial development that will create density, economic opportunities and promote sustainability. The program creates incentives for new development, renovations for existing properties and incentives for area businesses to make improvements to their building facades.
- Adopted the Master Plan for Parks Recreations and Culture.
- Updated School District No. 42 partnership agreement.
- Hosted a number of high profile community events including the Maple Ridge Olympic Torch Relay



Celebration and the Paralympic Torch Relay and Live Site events.

- Developed and implemented five off-leash dog parks in the community.
- Development of a number of online services to allow citizens to access and pay for more services from home using their computers. Maple Ridge is the first municipality in BC to offer debit card payment options online.
- Modernized District computing systems, leading to a 13% reduction in energy consumption. In addition the upgrades came in under budget
- Completed the second stage, phase one, of the Downtown Enhancement Project, including 224 Street and Lougheed Highway streetscape enhancements, upgraded servicing to accommodate growth and a pedestrian friendly walking environment, bicycle racks, increased the number of trees and landscaping, street light enhancement, and improved traffic movements.
- Constructed the 240 Street bridge at Kanaka Creek.
- Completed major road construction projects, including the street intersection realignment of Abernethy Way at 224 Street and the installation of a traffic signal on Abernethy Way and 216 Street.
- Implemented award-winning Smart Growth on the Ground Plan for the Town Centre.

In 2010, the District was recognized with a number of awards which include:

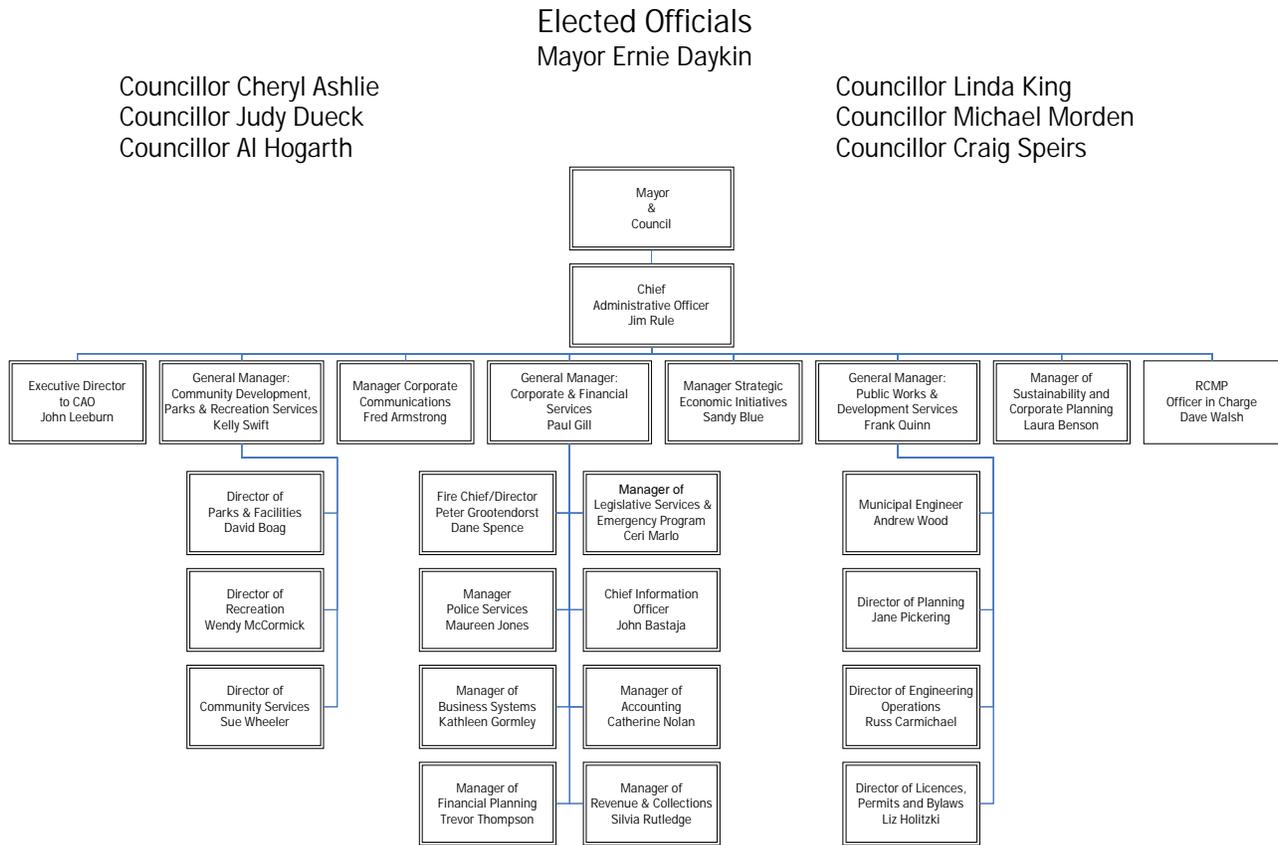
- The Community Energy Association's 2010 Energy & Climate Action Awards, in the Corporate Operations category for energy efficiency upgrades to the Leisure Centre and an innovative approach to information services (IT).
- The Hermes Creative Awards, a platinum award in the Publications/Annual Report category for the 2008 Citizens Report.
- The MarCom Awards, a platinum award in the Communication Plan category for the 'Downtown Enhancement Project' Communications Plan, and a gold award in the category of Marketing/Promotion Campaign/Promotion Materials for the 'Invest Maple Ridge' campaign.

I would like to offer my thanks to our Council, to all staff and to the passionate and extraordinary citizens who take the time to be involved in our community as volunteers and advocates on important issues. All of us, working together, make Maple Ridge an extraordinary place to live.

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

J. L. (Jim) Rule
Chief Administrative Officer

Organization Chart



Appointed Officials (Department Heads)

Chief Administrative Officer	Jim Rule, MA, B.ES (Hon.), P.Mgr., MCIP
General Manager: Community Development, Parks & Recreation Services	Kelly Swift, MBA, BLS
General Manager: Corporate & Financial Services	Paul Gill, BBA, CGA, FRM
General Manager: Public Works & Development Services	Frank Quinn, P.Eng., MBA
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	Liz Holtzki
Director of Parks & Facilities	David Boag
Director of Planning	Jane Pickering, MCP, MCIP
Director of Recreation	Wendy McCormick
Manager of Accounting	Catherine Nolan, CGA
Manager of Business Systems	Kathleen Gormley
Manager Corporate Communications	Fred Armstrong
Manager of Financial Planning	Trevor Thompson, BBA, CGA
Manager of Legislative Services	Ceri Marlo
Manager of Revenue & Collections	Silvia Rutledge
Manager Strategic Economic Initiatives	Sandy Blue, Ec. D, ABC
Manager of Sustainability and Corporate Planning	Laura Benson, CMA
Municipal Engineer	Andrew Wood, PhD., P.Eng.
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

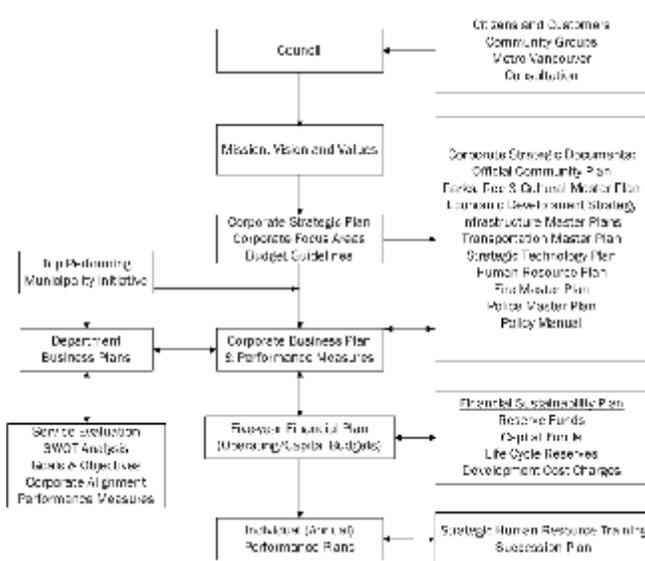
Environment

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.

Key Strategies

- Conduct our business in a manner that upholds and enhances the public's trust

Strategic Plan

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

Economic Development

Vision 2025

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

Key Strategies

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



Progress Report

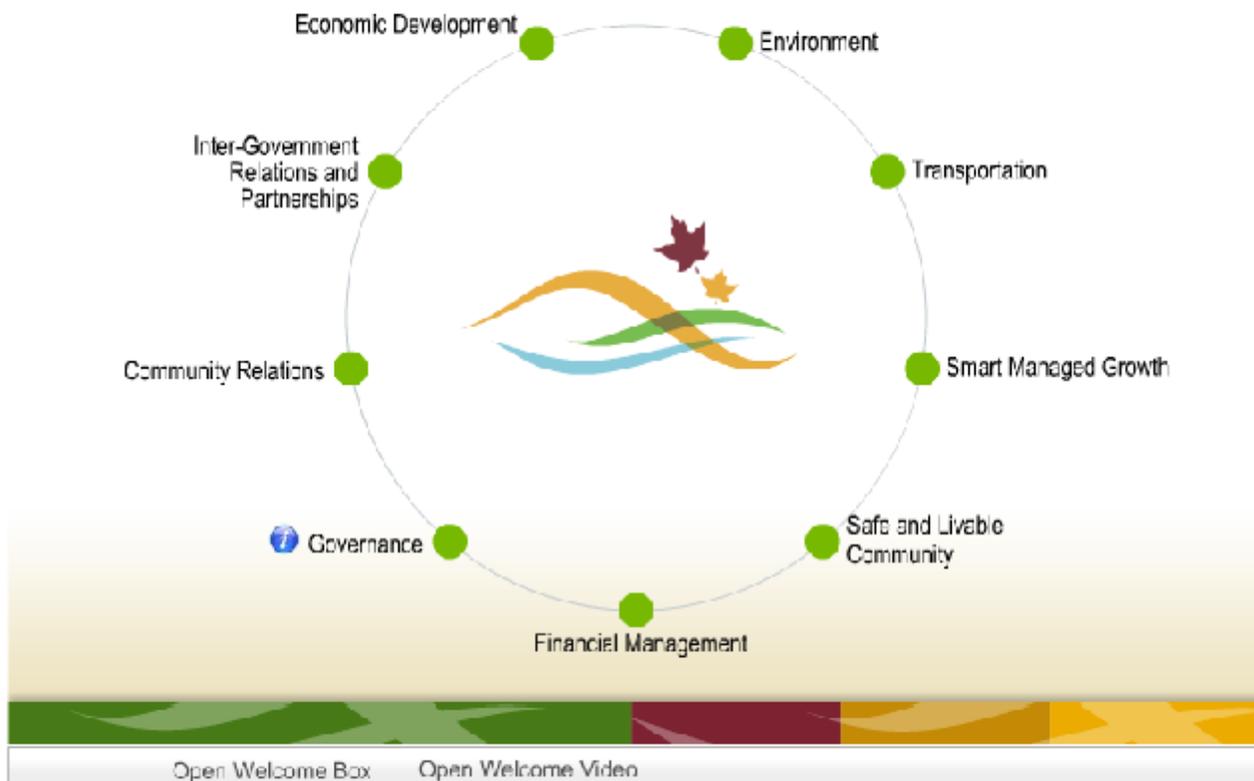
The Strategic Plan is an important tool in the success of our community. It sets the vision for the future, and key strategies that will help to achieve that vision. Regular reporting on achievement toward the plan is another important tool to keep things on track. This section of the Annual Report is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

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

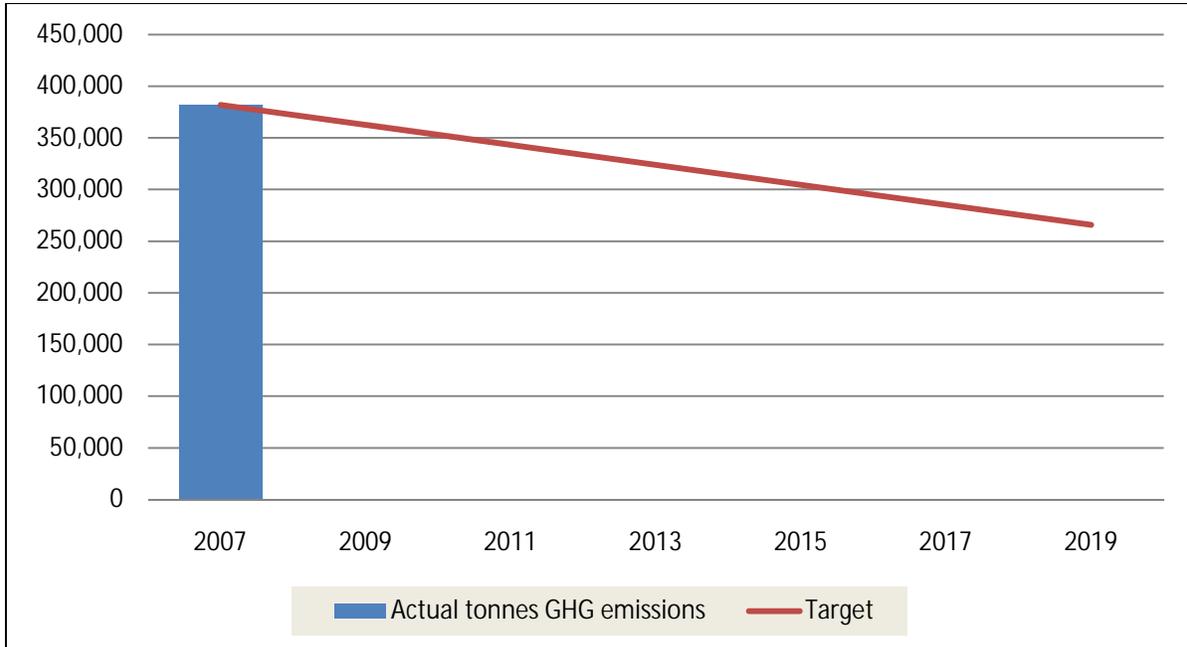
Reduce Community Greenhouse Gas Emissions

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 provides community-wide GHG emission estimates in three primary sectors - on-road transportation buildings, and solid waste. These reports assist with the District of Maple Ridge's Climate Action Charter commitment to measure and report on our community's greenhouse gas emissions.



Source

Source: Updated Community Energy & Greenhouse Gas Emissions Inventory: 2007 Report dated June 30, 2010, from BC's Ministry of Environment. 2009 information will be available in June 2012.

Note:

Total emissions reported in this chart include the category Buildings-Large Industrial. This category is not included in the Provincial totals, but shown instead as a separate memo item.

Progress Report

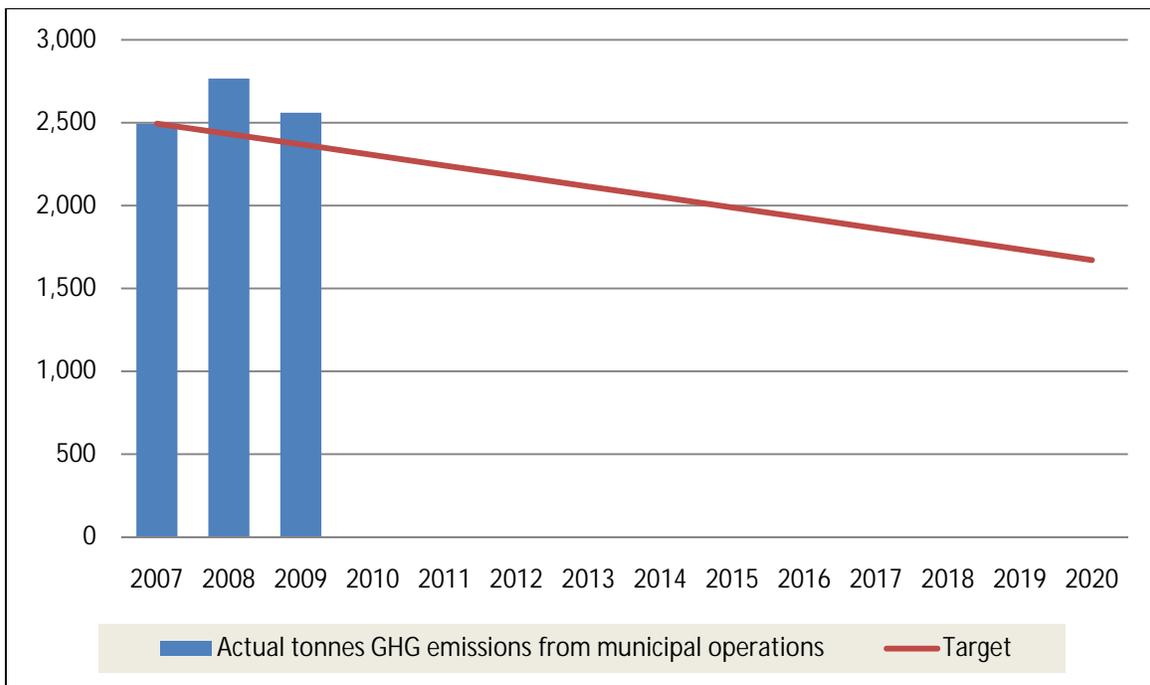
Carbon Neutral Municipal Operations

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. 2010 results will not be available until June 2011.

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

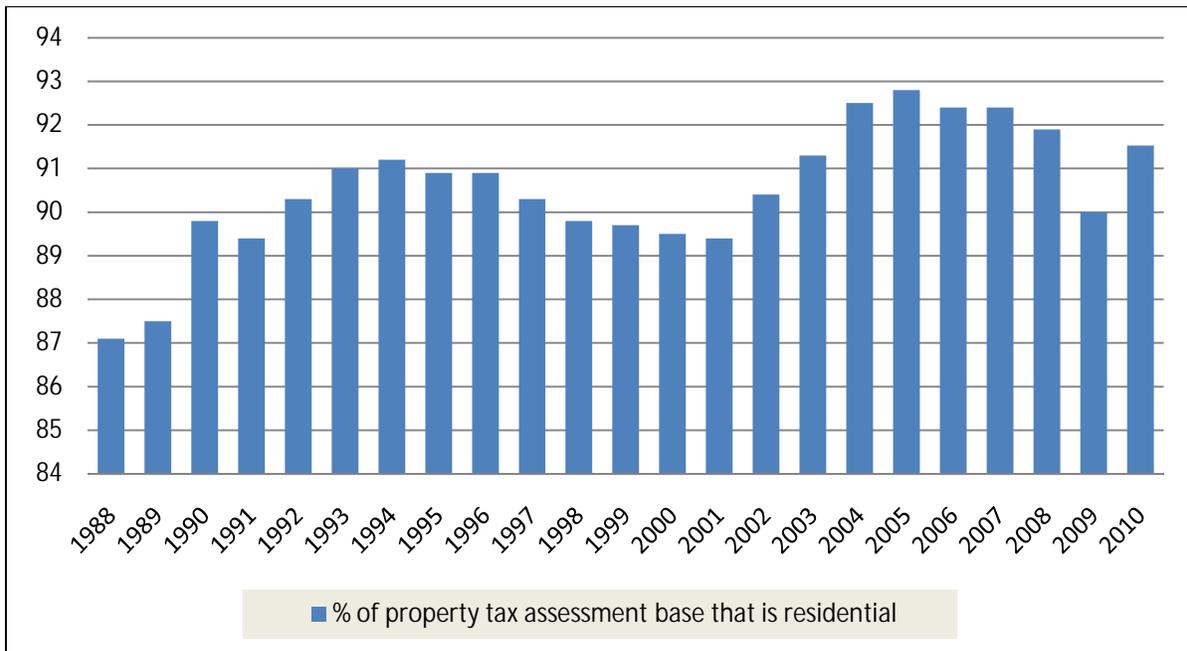
Diversify the Tax Base

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

2010 saw a decrease in market value in the Residential Class of approx. 4% while the commercial classes saw a market value increase around 5%. The result was a minor reduction in the proportion of the assessment base attributed to the residential class.

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

Progress Report

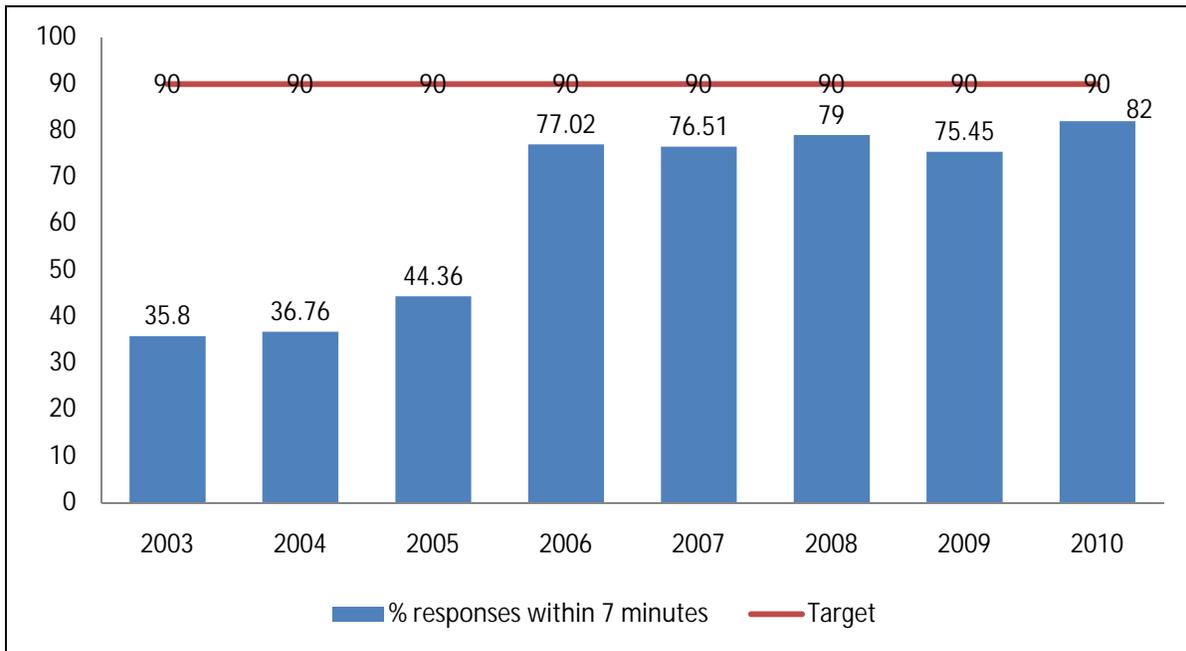
Reduce Fire Hall 1 Response Time

Target Statement

To respond to calls within the Fire Hall 1 response area within 7 minutes, 90% of the time.

Overview

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



Status Report

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

Progress Report

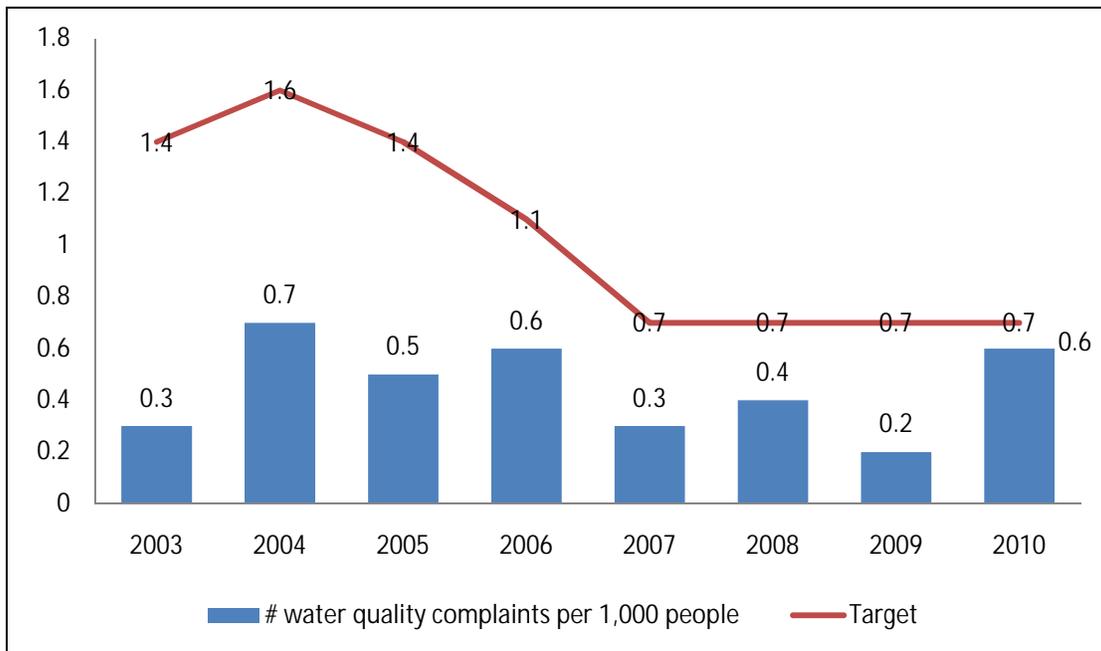
Provide High Quality Drinking Water

Target Statement

To have FEWER water quality complaints than the national average.

Overview

Our goals are to provide high quality, safe drinking water to homes and businesses, to ensure the security of the water distribution system, and to ensure an adequate supply of water flow for fire protection. The District's Operations Department maintains 373 kilometres of watermains. 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

No significant weather related turbidity events at water source in 2010.

Progress Report

Maintain a Dependable Sewage System

Target Statement

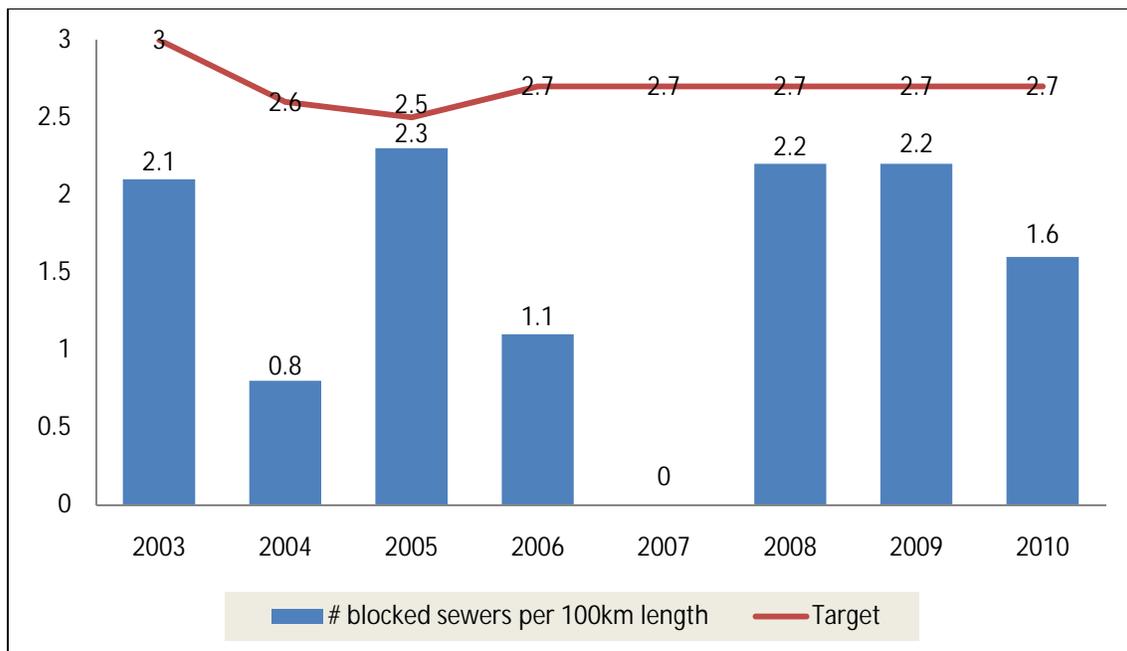
To have FEWER blocked sewers than the national average.

Overview

Our goals are to maintain a dependable sewage collection system with minimal blockages, and to minimize the environmental impact of blockages and overflows. The District's Operations Department maintains 265 kilometres of gravity sanitary sewer.

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

No abnormal weather events in 2010.

Progress Report

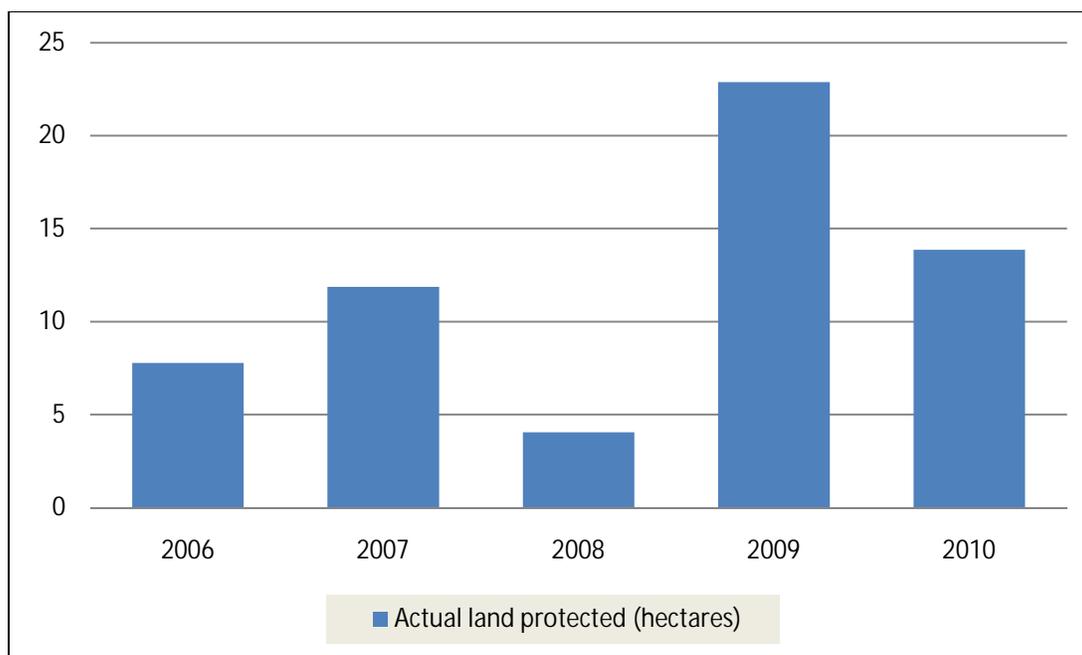
Protect Environmentally Sensitive Areas

Target Statement

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

Overview

This graph represents the number of hectares of land that was legally protected, through dedication or covenant, for environmental reasons. The information tab provides a further breakdown by reason. 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 parkland or through conservation covenant, is required with each development application.



Status Report (All Areas in Hectares)

Year	Water Course	Slope	Amenity	Storm Water	Geotech	Veg Retention	Habitat	Dyke	Trail	Other	Total Area Protected by Year
Pre2000	173.907	4.484	13.476	16.450	7.881		0.900	2.629	2.160	4.595	199.441
2001	8.909			0.297							8.914
2002	8.367										8.367
2003	10.251	0.745	0.114					6.871		0.252	17.487
2004	25.074	0.866	9.463	0.299			1.107				35.413
2005	8.266	1.527		0.258			0.235				9.384
2006	16.842	0.764	0.162								17.767
2007	14.191	0.714	0.165	0.145						1.455	16.405
2008	10.941	3.490		3.116		6.510	7.276			0.070	27.663
2009	21.413	2.611								0.501	24.525
2010	8.723	2.970	0.100		3.056	0.079	3.071		1.990		13.865
Total for all years by type	306.884	18.171	23.480	20.565	10.937	6.589	12.589	9.500	4.150	6.873	367.322

The Total Area Protected in each year does not necessarily equal the sum of the different types of Protected Areas because each area may have more than one reason for being protected and therefore the area reflects the total physical area protected in that year. For example if 0.5 Hectares were protected for Watercourse and Slope reasons, those 0.5 Hectares only get counted once in the total.

Progress Report

Definitions

Watercourse -	Dedicated areas of a park or covenant for watercourse protection
Slope -	Covenants for slope protection, erosion protection, visual aesthetics
Amenity -	Dedicated areas of park or covenant for special amenity reasons such as rock bluffs, unique/mature tree stand, or natural heritage sites
Stormwater -	Covenants for natural stormwater protection. This is different from covenants for storm pipes
Geotech -	Covenants for no build areas due to geotechnical reasons
VegRetention -	Dedicated areas of a park or covenant for vegetation retention purposes
Habitat -	Dedicated areas of a park or covenant for habitat protection
Dyke -	Dedicated areas of a park for dyke protection
Trail -	Dedicated areas of a park for trail purposes
Other -	Other areas protected for environmental purposes due to unspecified reasons

The Protected Areas feature class was created to help the Planners to more easily identify areas within Maple Ridge that have been protected for environmental reasons. A Dedicated Park that was meant for public use would not be included, but a Dedicated Park that was created for watercourse protection would be part of the Protected Areas feature class. The reasoning for Dedicated Parks that are included is from information provided by the Planners as well as from personnel that have knowledge of the parks in Maple Ridge. In cases where part of a Dedicated Park is for public use and another part of the Park is for environmental protection, that portion of the park was extracted to be part of the Protected Area. Covenants created for slope, geotech, vegetation retention, habitat protection etc, would be included in the Protected Area feature class, whereas covenants for septic systems would not be included. The reasoning for the covenant, if stated on the Legal Plan would be attributed as such. There will be occurrences where there is no reasoning for either but was understood that those areas were protected for environmental purposes.

Progress Report

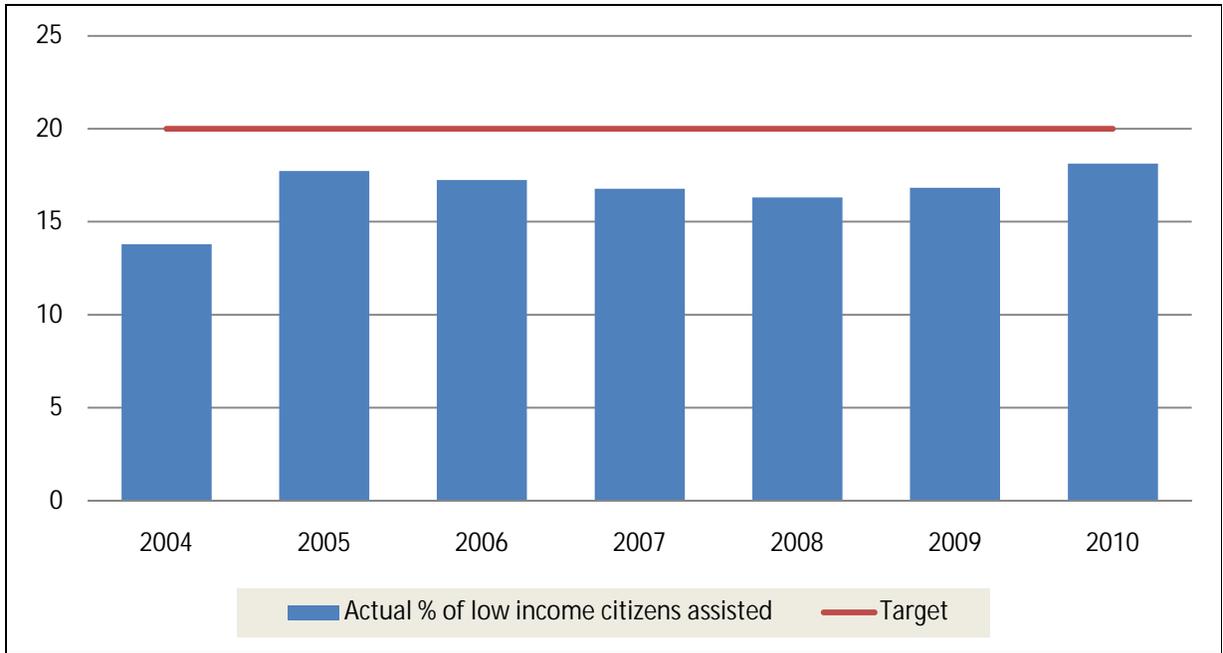
Low Income Citizens Accessing Recreation Services

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 Report

In 2010, 2,118 subsidy memberships were provided to low-income citizens, representing 18.3% of the low-income population.

Progress Report

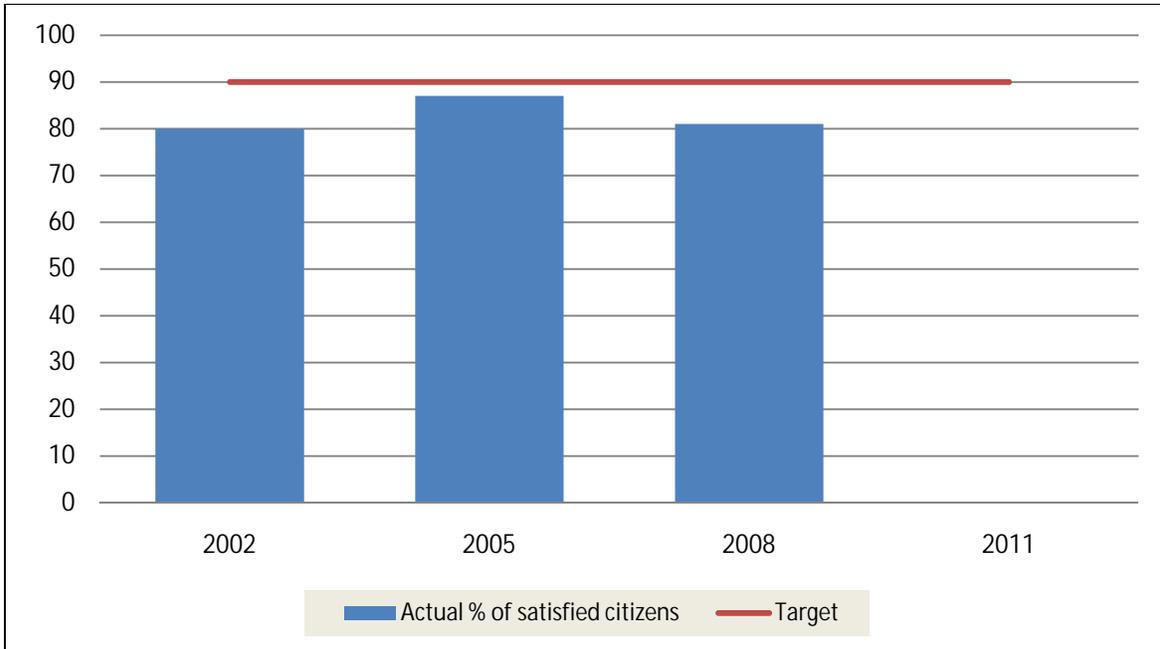
Citizens Who are Satisfied with Parks & Leisure Services

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

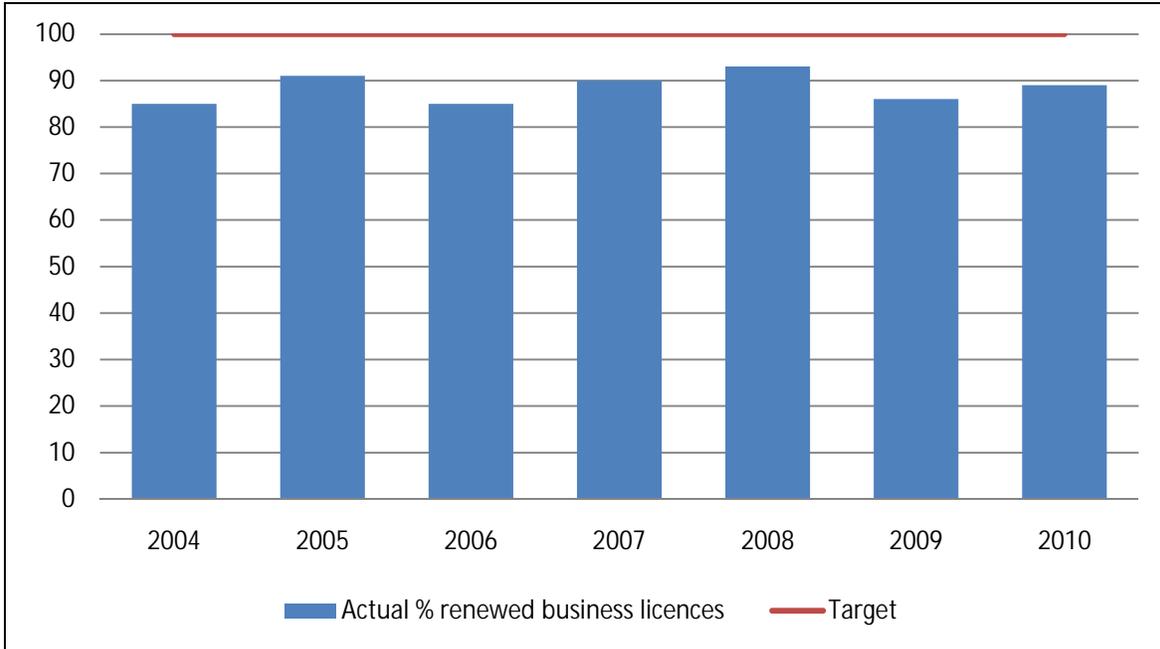
Support Existing Local Business

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 2010:

Commercial: 1,477

Homebased: 1,586

Non-Residential: 1,112

Total Revenue \$711,000

Of the businesses licensed in 2009, 92% of commercial licences and 86% of home based licences were renewed in 2010.

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

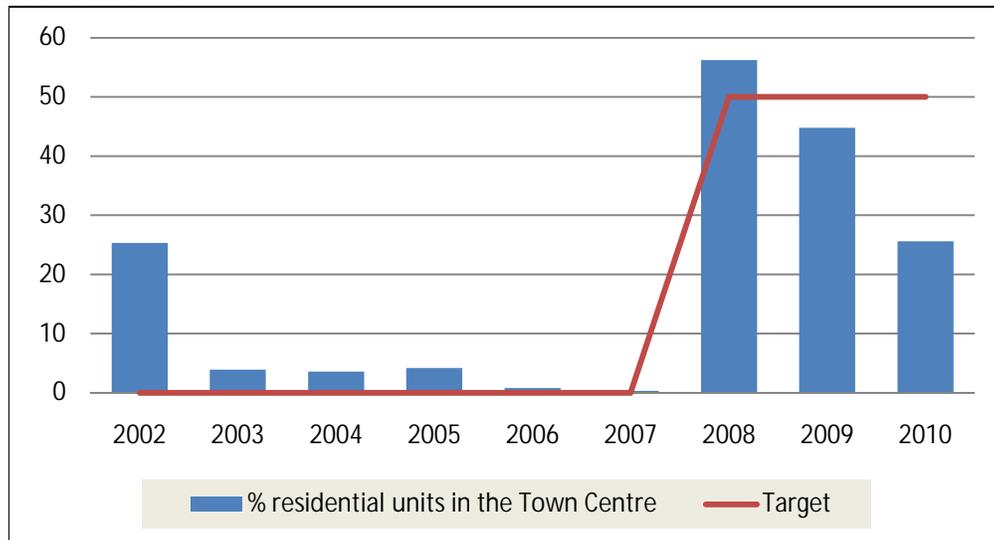
Encourage residential development in the Town Centre. According to projections in the District's Official Community Plan, 50% of the community's population growth should occur in the Town Centre.

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. The first graph tab illustrates our progress toward this number.



The second graph tab shows the percentage of total residential units in Maple Ridge that were built in the Town Centre. According to projections in the District's Official Community Plan, 50% of the community's population growth should occur in the Town Centre.



Status Report

As of September 30, 2010, 119 residential units were added in the Town Centre; 108 were apartments, 2 were detached homes, and 9 were townhouses. These units signify growth in Town Centre residential units of 2.1%. Of all residential units in Maple Ridge during this year, 26% were located in the Town Centre. The Town Centre Area Plan goal is to capture 50% of all residential development.

Progress Report

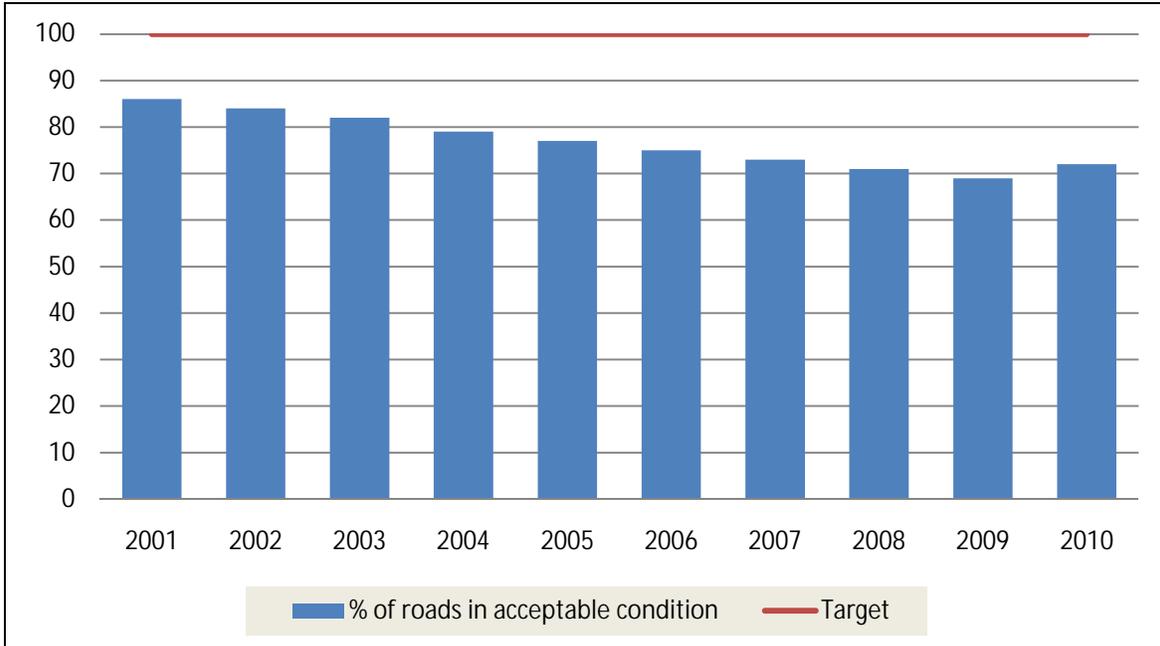
Provide Safe, Serviceable Roads

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.



Status Report

Large road resurfacing program in 2010 of 14 km. This 14 km is 3.3% of total road inventory

Progress Report

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

Target Statement

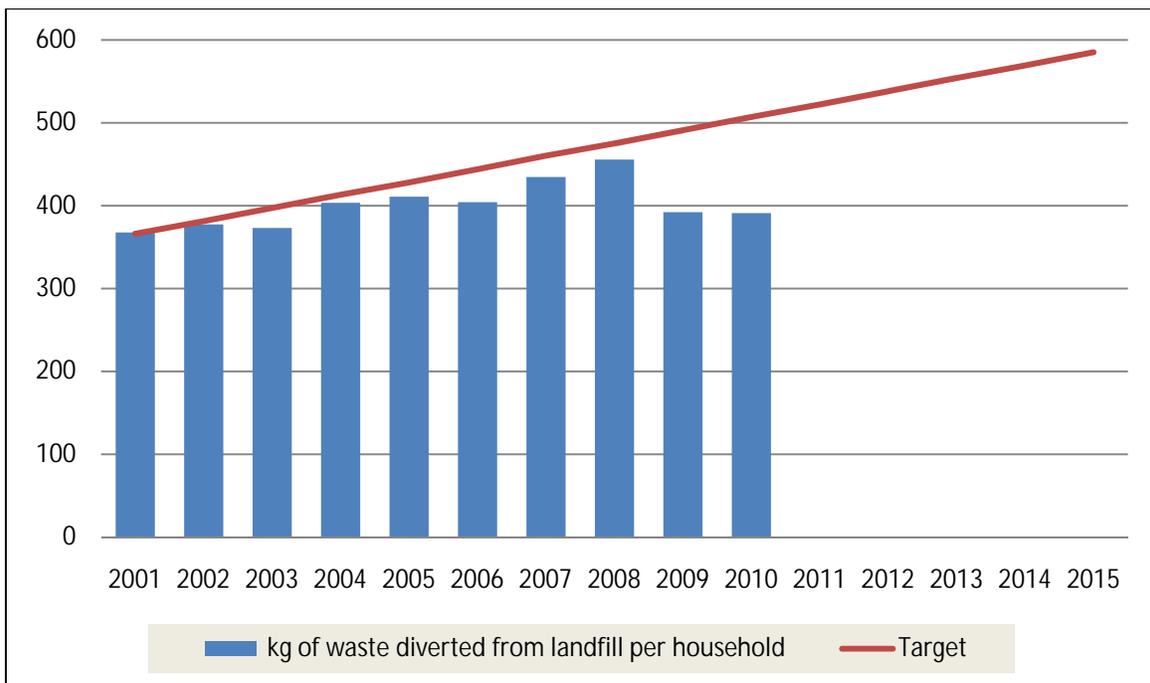
Our ultimate goal is Zero Waste, with an interim target of 585 kilograms per resident by the year 2015. This represents a 70% diversion rate from the 1995 level of waste going to landfill.

Overview

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

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

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



Status Report

The 2010 amount of waste diverted from landfill to recycling programs was 391 kilograms per household. This is calculated by taking the total waste diverted to recycling of 9,335 kilograms and dividing by 23,876 properties. Although the graph shows a decline, the waste diverted to recycling is a component of the total waste stream, and for 2010, 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

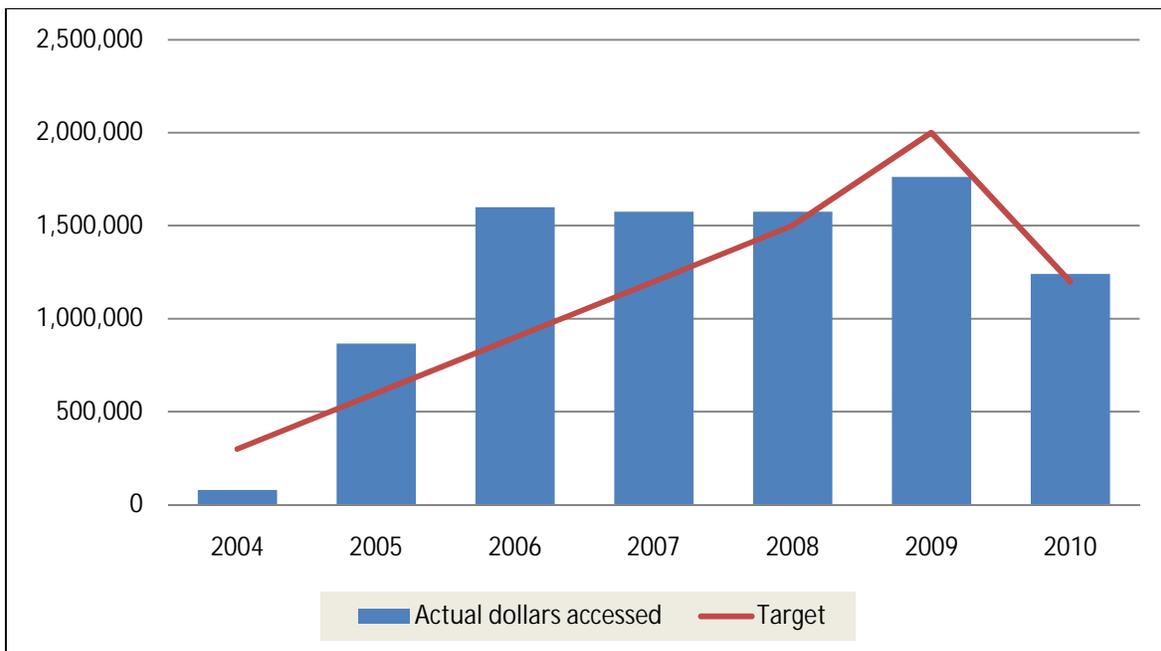
Support the Community Social Service Network

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 significantly in 2009 and continued to decline in 2010, with further decreases expected in 2011.

Progress Report

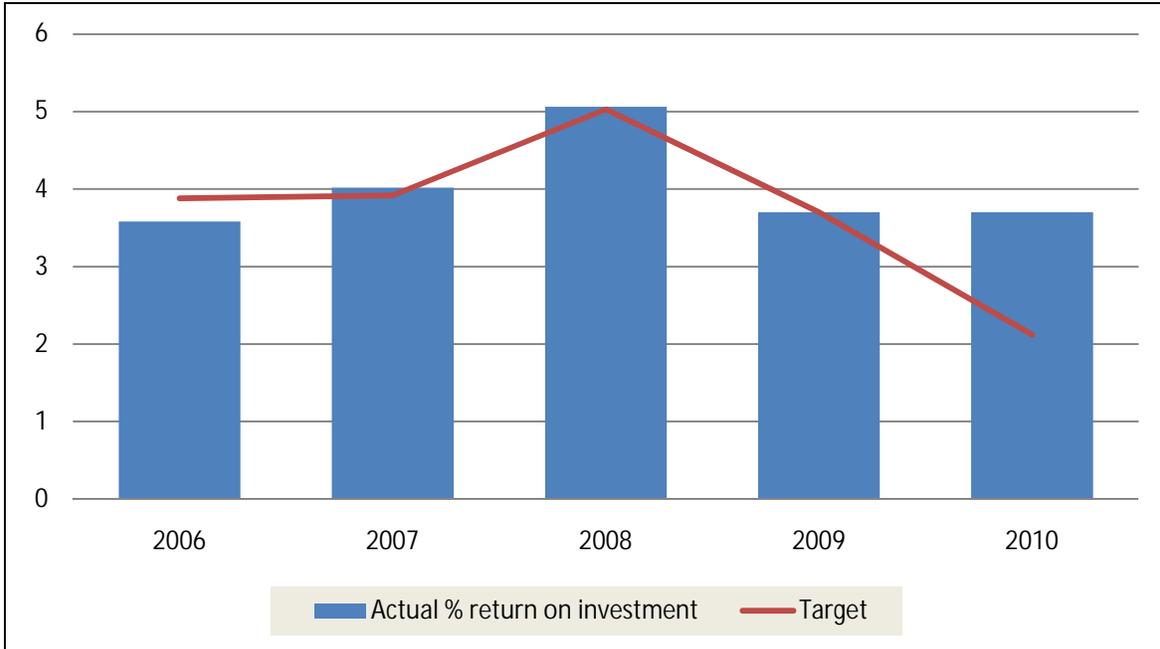
Maximize Return on Investment

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 reduced return on investments and benchmark is due to interest rates being at or near historic lows.

Progress Report

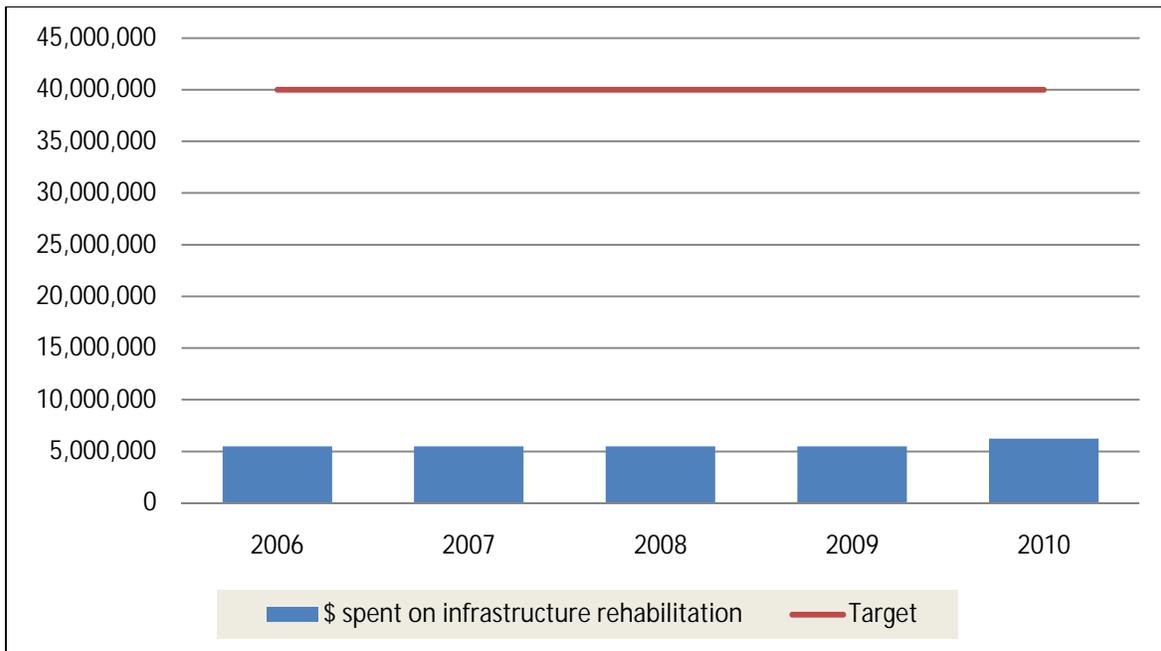
Best Practices in Infrastructure Management

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 \$1.3 billion, all of which are aging at different rates and will eventually have to be replaced. To properly fund rehabilitation and replacement, estimates show that the District should be spending on average over \$40 million every year. The District's actual expenditures are about \$5 million. If this gap is not addressed, it will continue to accumulate, creating a liability for future taxpayers. In addition, the District continues to add assets as the community grows and this is compounding the funding issues around asset replacement. Most Canadian municipalities are facing the same issue. However, because we have relatively newer infrastructure, the District has an opportunity to get ahead of the curve.



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

Financial Management

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

Progress Report

Complete List of Scorecards Available on the Website

Financial Management – cont'd

Key Indicators - Costs

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

Key Indicators - Revenues

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

Provide High Quality Municipal Services

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

Reduce Reliance on Property Taxes

- Maximize return on investment

Use a Formal Business Planning Framework

- Business planning process

Governance

Open Government

- Citizen satisfaction with District information
- Website visits

Uphold and Enhance Public Trust

- Access to information and decision-making processes

Inter-Government Relations and Partnerships

- Partnerships and Networks with Public Agencies
- Support the community social service network

Safe and Livable Community

Community Development

- Healthy neighbourhood development

Emergency Planning

- Emergency Operations Centre/Emergency Social Services activities

Emerging Social Issues

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

Fire Department

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

Police Services

- Efficient and responsive police services

Progress Report

Complete List of Scorecards Available on the Website

Safe and Livable Community – cont'd

- Recreational, Educational, and Social Activities
 - Adults who are vigorously active
 - Children who are vigorously active
 - Citizens who are satisfied with Parks & Leisure Services
 - Citizens who use Parks & Leisure Services
 - Low income citizens accessing recreation services

Social Sustainability

- Develop social sustainability master plan

Sustainable Community

Water & Sewer

- Maintain a dependable sewage system
- Provide high quality drinking water

Smart Managed Growth

- Adaptive Technologies in New Construction
- Growth Based on Sustainability Principles and Master Plans
 - Increase residential density in the Town Centre
 - Provide new park areas
- Innovative Infrastructure and Technology
 - GHG Emissions

Transportation

- Accessible, Walkable Downtown
- 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 2010 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$13,937,049	\$ 1,580,206	\$ 3,068,938
Collections*	3,421,699	56,103	441,307
Interest	449,227	54,799	110,004
Expenditures	<u>-1,684,806</u>	<u>--</u>	<u>--</u>
Closing Balances	<u>\$16,123,169</u>	<u>\$ 1,691,108</u>	<u>\$ 3,620,249</u>
Waivers & Reductions**	\$ 150,486	\$ --	\$ --

	Water	Parks	Total
Opening Balances	\$ 2,338,362	\$10,720,373	\$31,644,928
Collections*	486,804	1,850,769	6,256,682
Interest	44,742	259,432	918,204
Expenditures	<u>-1,208,399</u>	<u>-3,714,883</u>	<u>-6,608,088</u>
Closing Balances	<u>\$ 1,661,509</u>	<u>\$ 9,115,692</u>	<u>\$32,211,726</u>
Waivers & Reductions**	\$ --	\$ --	\$ 150,486

* 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 2010 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	Lynne Probyn
Vice-Chair	Jacqueline Mulcahy
Community at Large	Michael Cook
	Jeremy Laity
Maple Ridge Historical Society Liaison	Faye Isaac
	Brenda Smith
Maple Ridge Council Liaison	Councillor Michael Morden
	Councillor Craig Speirs (alternate)
Municipal Staff Liaison	Lisa Zosiak
	Tracy Camire

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	Stan Duckworth
	Malvin A J Harding
	Glenn C. Ralph
	Walid Salem
	Bruce West
Downtown Maple Ridge Business Improvement Association	Ineke Boekhorst
Maple Ridge Arts Council	Bonnie Telep
Maple Ridge Pitt Meadows Chamber of Commerce	Oliver Perez
Maple Ridge Council Liaison	Mayor Ernie Daykin
	Councillor Al Hogarth
	Councillor Michael Morden
Municipal Staff Liaison	Jim Rule
	Sandy Blue
	Darrell Denton
	Alexandra Tudose

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 Mike Huber
	Trustee Eleanor Palis
	Trustee Stepan Vdovine (alternate)
Maple Ridge Council Liaison	Mayor Ernie Daykin
	Councillor Michael Morden
	Councillor Craig Speirs
	Councillor Judy Dueck (alternate)
Maple Ridge Citizens at Large	Mandeep Bhuller
	Ian Brown
	Bonny Klovance
	Tyler Shymkiw
Pitt Meadows Council Liaison	Mayor Don MacLean
	Councillor Doug Bing
	Councillor Gwen O'Connell
Pitt Meadows Citizens at Large	Christine Smith
	Terri Smith
Municipal Staff Liaison	Kelly Swift
	David Boag
	Sue Wheeler
	Ingrid Kraus

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 2011 – 2012 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 (CAO) is responsible for the overall administration of the District's departments, developing corporate policy, providing leadership and direction for senior staff in the day-to-day and long-term business affairs of the District in accordance with Council's Strategic Plan, and providing advice to Council about District 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 – Fred Armstrong

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

Human Resources

Executive Director to CAO – John Leeburn

The Human Resources Department (HR) is a team of seven employees dedicated to providing the 600 plus full and part-time staff members of the District of Maple Ridge with a comprehensive series of services to help them be engaged in their work and maximize their individual contribution to the District's goals and projects.



Excellence in human resources starts by recruiting and promoting the best people into the wide array of jobs in the District. After we recruit, screen, and hire the right people, HR helps make sure the organization focuses on the overall vision and goals of the organization by ensuring each employee has an individual performance plan that defines and describes the employee's role in achieving their department's work plan. In addition, the HR team facilitates many focus groups that allow staff members the opportunity to provide input to strategic planning and bring forward operational improvements that they see as they perform their duties and interact with colleagues and the public.

The individual performance plans also provide an opportunity for the employee and their supervisor to identify growth and development needs and opportunities. Staff development is supported through internal and external training and project opportunities.

The negotiation and day to day administration of two collective agreements (including grievance and classification administration) is an important ongoing service.

In order to promote efficiency, accountability, productivity and the well being of our staff, the HR team administers the Attendance Support program, Employee Assistance programs, Occupational Health and Safety programs, Employee Recognition programs and employee welfare benefits administration. This group is also responsible for the administration of the payroll system (including the tracking of attendance and vacations).

Strategic Economic Initiatives

Manager Strategic Economic Initiatives – Sandy Blue

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

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.

Services Provided by Municipal Departments

Community Development, Parks & Recreation Services:

General Manager – Kelly Swift

The Community Development, Parks & Recreation Services (CDPR) Division's role is to ensure coordination of resources in the management and development of parks, delivery of recreation and leisure services, and act as a networking agent, information broker, and community resource for citizens.

Identified community needs are addressed by a variety of approaches from the direct provision of services to establishing partnerships which leverage expertise and funding from other sources. In addition, we are responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team, and we attend to enquiries and request for assistance from fellow staff, Council members, and the general public. The division consists of three departments: Community Services, Parks & Facilities, and Recreation.

Community Services

Director – Sue Wheeler

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

Social Planning supports the Social Planning Advisory Committee to improve the social well-being of the community by building community capacity through Social Services Network Development, Community Solutions, and Community Building initiatives, and by encouraging Socially Sustainable practices for current and future citizens.

Youth Services oversees the Greg Moore and Pitt Meadows Youth Centres and provides recreational program services for preschool children (0 - 5 years), school age children (6 - 12 years), and youth (13 - 18 years) throughout Maple Ridge and Pitt Meadows.



Programming utilizes a benefit-based approach with a focus on active living and leadership development. As concerns grow regarding inactivity levels and the effects of the growing number of children living in poverty, partnerships have been developed to offer programming within a collaborative framework increasing the department's ability to respond to the growing needs of these age groups.

Community Services recognizes the important role that neighbourhoods play in overall community health and wellness. Neighbourhood Services supports neighbourhood development; neighbourhood network development; and neighbourhood input to community planning processes. This work is enhanced by the development of partnerships and through the contribution to community wide initiatives.

Parks & Facilities

Director – David Boag

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



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

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

Recreation

Director – Wendy McCormick

The Recreation Department operates public facilities and a broad range of recreation programs and services in collaboration with community organizations and agencies such as the Maple Ridge/Pitt Meadows Arts Council Society, the Ridge Meadows Seniors Centre Society, Museum and Heritage Societies, School District No. 42, not for profit groups, and the business community.

Facilities include multi-use fitness and aquatic centres, seniors' recreation centre, ice arenas, library, the Arts Centre and Theatre, community halls and the curling club. Programs include drop-in or pre-registered arts and culture, aquatic, fitness, skating, and others.

Services Provided by Municipal Departments

Services include recreation access programs, volunteer development, festival development, and community planning tables for healthy community initiatives, as well as administrative duties such as facility rentals and ice and sport field scheduling.

The Joint Parks and Recreation Agreement with the City of Pitt Meadows provides for joint use and management of parks, facilities, and leisure services within a boundary that includes both municipalities.



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 our organization.

In addition, we are responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team (CMT), and we attend to enquiries and requests for assistance from staff, Council, and the public.

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 & Emergency Program – Ceri Marlo

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

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 the 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 District rental properties.

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

Emergency Services

Another area supervised by the Clerk's Department and involving a majority of the municipality is the Emergency Services Department. The Municipal Joint Emergency Program is the collective title for the organization, plans, and procedures established within the District of Maple Ridge and the City of Pitt Meadows for managing and administering local response to major emergencies and disasters.

The Emergency Management Committee (EMC) is chaired by two Emergency Program Coordinators and is comprised of the following representatives from the two partner communities; two Chief Administrative Officers, two Fire Chiefs, the General Manager: Public Works & Development Services, General Manager: Community Development, Parks & Recreation Services, the Director of Operations and Development Services, and the Emergency Program Assistant.



Emergency Program Coordinators are responsible for planning and developing the Emergency Management Committee's (EMC) response program within the guidelines of the British Columbia Emergency Response Management System (BCERMS). They also provide input into the coordination of Joint Municipal Emergency Program (JMEP) initiatives with each municipality. In addition to the EMC, representatives from municipal departments and volunteers are involved. Meetings and training of the EMC, the Emergency Operations Centre (EOC) staff, and the Emergency Social Services (ESS) volunteers are held on a regular basis, jointly and separately.

An Emergency Program Manual along with supplementary support manuals are kept updated and distributed to the appropriate departments within each municipality.

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

Specific functions include the preparation and monitoring of the Five-Year Consolidated Financial Plan and the Annual Consolidated 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 cashing services.

The department is also 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 technology infrastructure. The IS team supports the operation of 350 computers, 36 servers and all the associated software and databases over eight locations within the community.



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.

The department coordinates strategic technology direction and investments, develops common standards and architectures, and provides business solutions to help frontline departments deliver public services efficiently.

The department also maintains the corporate communications assets which includes telephone, radio, email, networks, and servers.

A major service area for the department is in providing technical advice, data management and reporting, and project management assistance to maximize the use of all technology infrastructures and add value to the organization through operational and energy use efficiencies.

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 in the District. This service is provided by a group of 100 dedicated paid-on-call firefighters, 42 full-time firefighters, six chief officers, and two administrative support staff.



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

Ridge-Meadows RCMP

Officer In Charge – Superintendent Dave Walsh

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

The Detachment currently has 109 members, with 84 assigned to Maple Ridge, 22 assigned to Pitt Meadows, and three supplied by the Provincial government. In addition, there are three civilian Community Safety Officers in Maple Ridge. Maple Ridge also contributes the equivalent of 9.91 regular members in integrated (centralized) RCMP services.

Services Provided by Municipal Departments

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



Public Works & Development Services:

General Manager – Frank Quinn

The Public Works & Development Services Division (PWDS) is responsible for carrying out corporate initiatives as directed by Council. The Division manages the District's activities with respect to the administration and implementation of municipal policies, bylaws, and services.

These services include development processing, the issuance of building permits and business licences, and the construction, operation and maintenance of municipal infrastructure. In addition, the Division attends to enquiries and requests for assistance from the general public. The Ridge Meadows Recycling Society liaises with Council through the Division. 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 oversees the planning and design and construction of road, sewer, water, and storm water systems in Maple Ridge.

Applying the latest and most relevant science, standards and best practices in the field of engineering, the department provides analysis and planning for future infrastructure needs, recommendations for maintenance and upgrade of existing infrastructure, monitors construction of all public infrastructure projects and maintains an integrated database and records of the District's infrastructure assets.

Licences, Permits and Bylaws

Director – Liz Holitzki

The Licences, Permits and Bylaws Department captures a wide range of services for citizens, including:

- Business licence applications and renewals, as well as record management of businesses in the District of Maple Ridge.
- Permits and Inspections. Citizens are required to obtain permits for building, plumbing, electrical and gas construction and renovations. Our staff issues these permits and arranges for inspections and certification that all work complies with the appropriate legislation
- Bylaw Enforcement staff ensure compliance with regulations enacted by Council ranging from parking to issues of land and property use.
- Animal Control and Licensing. Our team administers the Dog Licence program and works with the local BC SPCA to ensure compliance with Animal Welfare Legislation.



Operations

Director – Russ Carmichael

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

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

Roadworks is 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.

Services Provided by Municipal Departments

Storm and Sanitary Sewer Works is 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 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 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 responsible for equipment performance measures, vehicle replacement, equipment charge out rates, and equipment reserve funding.

Purchasing is 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.

Planning

Director – Jane Pickering

The Planning Department is responsible for providing input to Council in their deliberations around specific and broad land use policy and planning for the District of Maple Ridge.

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

The department provides information, recommendations and technical expertise in the development of policy as well as providing assistance to committees of Council including the Heritage Advisory

Commission, Agricultural Advisory Committee, and the Advisory Design Panel, We also supply information to, and work closely with, relevant external agencies (Agricultural Land Commission, Metro Vancouver) and very specific statutory work for every property development that comes before Council.

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

Ridge Meadows Recycling Society

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

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

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



Awards

The District is the recipient of the Hermes "Platinum Award" in the Communication Plan category for the Downtown Enhancement Project Communication Plan. A "Gold Award" was received in the category of Marketing/Promotion Campaign/Promotion Materials for the Invest Maple Ridge campaign. The District also received an "Honourable Mention" in the category of Marketing/Promotion Campaign/Promotion Materials for the Invest North Fraser campaign. 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.

The Real Estate Investment Network (REIN) named Maple Ridge #5 Top Canadian Investment City for 2010 and #2 Top BC Investment Town, as well as "the place to live for lifestyle" based on key economic fundamentals.



The District won the 2010 Energy & Climate Award in the Corporate Operations category from the Community Energy Association for energy efficient upgrades to the Leisure Centre and innovative approach to Information Services.

Adam Rieu, Youth Programmer is the recipient of the Association of Marketing and Communication Professionals Communitas award for "Individual Participation in Organization's Program" for his "Worms and Environmental Education and Awareness Program." Communitas is a Latin word that means people coming together for the good of a community. Communitas is inspired by the vision of a better world and is an attempt to do something about it through volunteerism, investment and ethical, sustainable business practices.

The District is the recipient of the 3rd consecutive 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 is the recipient of the 14th consecutive GFOA "Award for Outstanding Achievement in Popular Annual Financial Reporting." In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability, and reader appeal.

The District is the recipient of the 20th consecutive GFOA "Canadian Award for Financial Reporting." In order to receive this award, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

The District is proud to announce that employees raised over \$31,000 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 seventh 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
- Cemetery Services
- Domestic Animal Control
- Drainage
- Economic Development
- Emergency Preparedness
- Filming Permits
- Heritage
- Land Use Planning
- Library Facilities
- Parks & Leisure services shared with the City of Pitt Meadows
- Parks, except for Golden Ears Park, which is a Provincial Government responsibility, Kanaka Creek and Blaney Bog Regional Parks which are a Metro Vancouver responsibility
- Police and Fire Protection
- Recreation & Cultural Facilities and Programs
- Residential Recycling Services
- Sanitary Sewer Collection System
- Social Planning (social service advocacy and supply for the development of networks between agencies that serve Maple Ridge)
- Transportation network (roads, bridges, street cleaning, sidewalks, street lighting, etc. – except portions of the Lougheed Highway [Highway #7] and the Haney Bypass (which fall under Provincial Government responsibility), and the Abernethy Connector (which falls under the responsibility of the South Coast British Columbia Transportation Authority)
- Waterworks Distribution System

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

- 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 District is a Subscribed member of the Municipal Insurance Association of British Columbia (The “Exchange”) as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the District is assessed a premium and specific deductible for its claims based on population.

- **Royal Canadian Mounted Police (RCMP)**
Contract with the Federal Government to provide police services (police officers); the District provides the clerical support services and facilities
- **South Coast British Columbia Transportation Authority (SCBCTA)**
Responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges in Metro Vancouver. Transit services are provided through the Authority’s contractors and subsidiaries like Coast Mountain Bus Company, Handy Dart, and West Coast Express Ltd. The District shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by the District where it is cost effective. The Authority also shares responsibility and provides annual operation, maintenance, and rehabilitation funding for roads in Maple Ridge that are part of the Major Road Network. Improvements of those roads may also be eligible for minor capital contributions from the Authority. As well, the District shares responsibility with regional cycling.

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

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



Message from the Corporate Finance Officer

I am pleased to present, on behalf of the Finance Department, the 2010 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 Canada LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2010.



Our 2009 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 20th 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, 2010. For your convenience, it is divided into three sections:

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

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

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

The 2010 Progress Report, on page 9, communicates performance towards the achievement of these goals and objectives during 2010. We will continue to measure our performance in these areas and communicate our results.

2010 in Review

2010 was the second year of Council's three-year mandate with a continued focus on enhancing the liveability of Maple Ridge now and for the future. The following highlights just a few of the accomplishments in 2010:

- Completed the 240 Street bridge at Kanaka Creek

- Completed the second stage of the Downtown Enhancement Project
- Hosted the Olympic and Paralympic Torch Relays
- Developed five off-leash dog parks
- Developed the Town Centre Investment Incentives Program
- Developed a number of online services allowing citizen to access and pay for more services from home
- Invested over \$15M in infrastructure such as roads, drainage, water and sewer

Economic Climate

The global economic downturn that started in 2008 slowly started to ease for most countries in 2010, and while the recovery is still best described as "fragile," the outlook is brighter than it has been for some time. The economic upturn has continued throughout the first quarter of 2011 despite crises like the geopolitical tension in the Middle East and North Africa and the earthquake and nuclear disaster in Japan.

Canada's economy outperformed expectations in 2010 with strong growth in demand for exports, despite a historically high Canadian dollar. The outlook for 2011 remains positive, with many Canadian companies planning to increase their investment in machinery and equipment to support growth expectations.

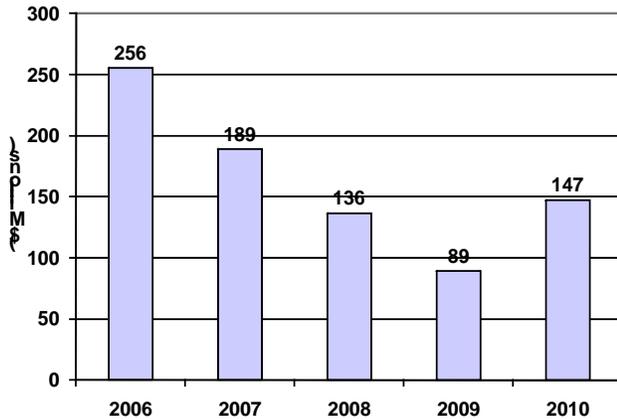
British Columbia's economy benefited in the first half of 2010 from hosting the Winter Olympic Games, followed by the "post-Olympic blues" in the latter part of the year. Unemployment rates in the province remained fairly static in 2010 at 7.6%, with a decrease in self-employment offset by increases in employment in other sectors. The first quarter of 2011 has seen unemployment rates in BC rise to 8.1%, with predictions that 2011 will see somewhat subdued economic growth in the province.

Locally, Maple Ridge has been identified as a prime area for investment opportunities, having been named as the #5 top Canadian Investment City and #2 top Investment Town in BC by the Real Estate Investment Network. To further build on this success Council has developed a Town Centre Investment Incentive program to attract and encourage development in our town centre.

In 2010, overall development related revenues were comparable with 2009. The District issued 3,950 building permits with an estimated construction value of \$147 million (M). The number of building permits issued in 2010 increased by nearly 500 over 2009, providing further evidence that Maple Ridge is a prime investment area.

Message from the Corporate Finance Officer

Maple Ridge Construction Values



Maple Ridge issued 4,175 business licences in 2010, up slightly from those issued in 2009. Licences are issued for commercial, home-based, and non-residential businesses. Of the commercial and home-based licences issued in 2010, 92% and 86% 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 our rate structure.

Disaster Recovery

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

The Business and Financial Planning Process

Maple Ridge has developed comprehensive Business Planning Guidelines for use in the financial planning process. These guidelines are updated annually and are intended to assist Council with the difficult task of resource allocation.

Departmental business plans communicate alignment with the corporate strategic plan and identify:

- Goals and objectives
- Service levels and service delivery options
- Resource distribution (financial and human)
- Performance measures
- Capital program and associated operating costs
- Potential new revenue sources
- Incremental spending programs

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

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

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 2011-2015 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 2011 through 2015 with 3% for general purposes and 1% for infrastructure sustainability
- The fire improvement levy would continue to increase through 2013, with no additional increase 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 important services valued by our citizens. 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 2011-2015 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 \$900K of the 2010 General Revenue Surplus towards maintenance of road and drainage infrastructure, as well as set aside \$500K to support the partnering aspect of the Town Centre Investment Incentive program.

Financial Review – Overview

The District is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the 2010 Audited Consolidated Financial Statements and is intended to enhance understanding of the economic resources and obligations of the District. It is supplementary to the financial statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes, and supplemental information. For information on the terminology used in the discussion, please refer to the glossary on page 89

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

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

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

The External Audit

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

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

The Financial Statements:

The Consolidated Financial Statements are presented to the Audit and Finance Committee. In addition, the committee is provided with financial updates throughout the year and meets periodically with the external auditor.

Message from the Corporate Finance Officer

Financial Statement Composition

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

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

The Consolidated Statement of Financial Position: 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.

The following sections provide an analysis of the 2010 financial statements and selected supplemental financial information. The dollars quoted are approximate and are intended to account only for the major part of variances being discussed. Some key highlights are:

- Net Financial Assets increased by \$1.28M to \$16.5M
- Municipal long-term debt decreased by \$1.8M to a total of \$40.4M
- Unused annual debt servicing capacity based on our current financial condition is \$14.9M

1 Consolidated Statement of Financial Position – Page 55
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 \$16.5M at the end of 2010, and increase of \$1.28M over 2009. 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 2010 is \$807M.

Financial Assets:

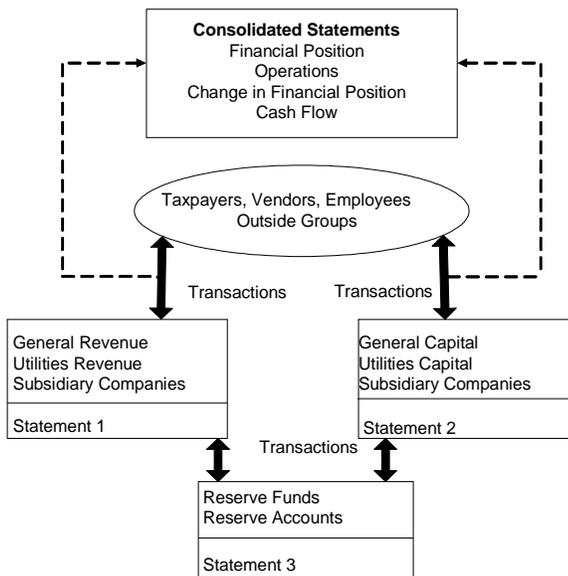
Overall, financial assets decreased by \$871K over 2009.

- Cash and investments decreased by \$4.0M as a result of a decrease in liabilities of \$2.1M and an increase in amounts receivable of \$1.0M
- Accounts receivables increased by \$3.2M, due to an increases in receivables from other governments for capital contributions, Development Cost Charges receivable and property taxes receivable

Liabilities:

Total liabilities decreased by \$2.1M over 2009.

- 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 increased by \$1.0M as a result of collections exceeding capital expenditures in the year
- Long-term debt decreased by \$1.8M, as was provided for in the financial plan



2010 Consolidated Financial Statements

From a financial perspective, the results for 2010 are positive. The year ended without the Net Debt projected in the financial plan. Revenues exceeded expenses by \$29.5M compared with to a projected excess of \$62.9M; reserve balances decreased by \$509K to a total of \$45.5M, details of which are discussed later in this report.

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 2010.

Message from the Corporate Finance Officer

Non-Financial Assets:

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

The inclusion of non-financial assets on municipal financial statements began in 2008 and the work required to value and monitor these assets is ongoing; as better information becomes available it may be necessary to update prior years' information from time to time. In 2010, information was restated for 2009 as a reflection of this practice. The result was to increase 2009 non-financial assets to \$762.5M from \$761.1M.

In 2010 non-financial assets increased by \$29.5M over 2009, primarily due to investment in tangible capital assets and land bank properties of \$46.1M, offset by amortization of \$16.8M

2 Consolidated Statement of Operations – Page 56

This statement reports the District's changes in economic resources and accumulated surplus for 2010, compared with budget and with 2009 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 (2009)

- Revenue from general taxation increased \$3.36M through a combination of higher tax levies and growth of the assessment roll
- User fees and other revenue increased by \$1.7M. The main drivers of this increase include an increase in building permit revenues (\$500K) and flat rate water sales (\$700K)
- Development revenues and senior government transfers, often linked to capital projects, are up by \$2.7M from 2009. 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 decreased by \$758K as a result of a gain realized on the sale of land above historical cost

Consolidated Revenue

Compared to budget (2010)

As in previous years, there were variances between budget and actual (\$38M) 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 building permits.

Consolidated Expenses

Compared to previous year (2009)

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 \$4.4M through a combination of increased amortization expense, \$740K, increases in labour costs, \$1.7M and increased costs for goods and services \$2.0M.

Consolidated Expenses

Compared to budget (2010)

The consolidated expenses for 2010 reflect a positive variance of \$4.6M compared to budget. Contributors to this positive variance include savings on financing costs from planned debt financing, \$500K, RCMP contract savings, \$600K, savings from labour and succession planning, \$580K, savings on maintenance costs, \$600K and \$2.2 million in committed projects and cost containment.

3 Consolidated Statement of Change in Net Financial Assets – Page 57

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

The District's net financial assets increased by \$1.28M to \$16.5M at the end of 2010. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$43.5M, resulting in Net Debt of \$28.2M. 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 58
This statement represents financial resources (cash and investments of less than one year) that are available in the short-term to satisfy debt obligations and expenditures. The change in cash and short-term investments is linked to, but is not identical to, the change in financial position, which is explained by the 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 2010 increased to \$30M from \$29.3M in 2009.

5 Statement 1 – Page 70
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 (2009)

Overall operating expenses increased by approximately \$3.65M from 2009. 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 (2010)

Overall operating expenses came in under budget, with one exception. In the Recreation & Cultural area, expenses in excess of budget are offset by related revenues.

6 Statement 2 – Page 71
Statement of Change in Capital Fund Accumulated Surplus
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

2010 Accumulated Surplus Distribution

i) Operating Accumulated Surplus (Statement 1) – Page 70

The Operating Accumulated Surplus of \$11.3M (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) Capital Fund Accumulated Surplus (Statement 2) – Page 71

The District has equity in capital assets of \$750.4M. 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 72

Reserve Accounts are appropriations of surplus, established informally and generally associated with the operating program. These totalled \$24.2M at December 31, 2010.

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 \$21.3M as at December 31, 2010.

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 \$45.5M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2010. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$16.3M and Net Debt increased similarly.

Assessment of Trends

The District has Net Financial Assets of \$16.5M at the end of 2010. This position has improved from Net Debt of \$1M in 2005, which was the result of a planned reduction to acquire physical assets including the Arts Centre and Theatre, an expanded Leisure and Youth Centre, the Library and office tower.

Message from the Corporate Finance Officer

Based on current projections, we expect our financial position to move into Net Debt for the next three 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 2010, Council adopted a financial plan for 2011-2015. The plan includes \$16.3M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$90M of expenditures approved for 2010 for projects that are not yet completed. Many of these expenditures are dependent on revenues from outside sources, such as grants from other levels of governments, contributions from other agencies or development cost charges. If those revenues are not realized, either through unsuccessful grant applications or as a result of changes to the economic situation, it may be necessary to adjust the capital program accordingly. Overall though, the District's financial condition remains strong, with growth expected in the assessment base, potential revenues from the sale of surplus land holdings and available debt servicing capacity.

Challenges that we continue to monitor and address in our financial plans include:

- Impact of the economy on 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 2011 are:

- Development of an area plan for the Albion Flats
- Coordinate the 2011 Municipal election
- Complete the sewer system expansion to 256 Street Correctional Facilities
- Continue the downtown enhancement program

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 20th 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 2010 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 13, 2011

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 Corporate Finance Officer is responsible for submitting annually to the Audit Committee and Council audited financial statements. These financial statements include the consolidated results of the District of Maple Ridge for the fiscal year ending December 31, 2010.

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 2010 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



Tel: 604 688 5421
Fax: 604 688 5132
vancouver@bdo.ca
www.bdo.ca

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying consolidated financial statements of the Corporation of the District of Maple Ridge, which comprise the Consolidated Statement of Financial Position as at December 31, 2010, and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements present fairly in all material respects, the consolidated financial position of the Corporation of the District of Maple Ridge as at December 31, 2010 and its consolidated results of operations and its consolidated cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

Chartered Accountants

Vancouver, British Columbia
April 4, 2011

Consolidated Financial Statements

Significant Accounting Policies For the year ended December 31, 2010

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

(a) Reporting Entity and Basis of Consolidation

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

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

(b) Basis of Accounting

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

(c) Tangible Capital Assets

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

Estimated useful lives of tangible capital assets are as follows:

Buildings (including building components)	7 to 50 years
Transportation network	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 services in the year they are levied. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Consolidated Financial Statements

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

User fees and other revenue

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

Senior government transfers

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

Development revenues

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

Investment income

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

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

Contributed tangible capital assets

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion these assets are turned over to the District. 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 revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(f) Budget Figures

The budget figures are based on the five-year financial plan adopted on May 11, 2010. Financial plan amounts have been adjusted for contributed subdivision infrastructure. These amounts have been added to the adopted financial plan to better demonstrate comparability to actual results. (Note 14)

Consolidated Financial Statements

(g) Financial Instruments

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

(h) Cash and Temporary Investments

Cash and temporary investments are comprised of the amounts held in the District's bank accounts and investments that mature within one year.

(i) Investments

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

(j) Cost share agreement

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

(k) Basis of segmentation (segment report, note 18)

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

(l) Employee future benefits

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

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

Consolidated Financial Statements

Consolidated Statement of Financial Position as at December 31, 2010

	2010	Restated 2009 (Note 12)
Financial Assets		
Cash and temporary investments (note 1)	\$ 30,062,599	\$ 29,296,767
Portfolio investments (note 1)	78,858,466	83,669,160
Accounts receivable (note 2)	16,402,035	13,154,599
Recoverable local improvements (note 3)	2,340,672	2,425,921
Other assets (note 7)	590,720	579,020
Inventory available for resale	<u>471,658</u>	<u>471,658</u>
	128,726,150	129,597,125
Liabilities		
Accounts payable and accrued liabilities (note 5)	12,221,774	12,145,365
Deferred revenue	12,217,228	13,013,971
Restricted revenue (note 11)	37,176,499	36,157,206
Refundable performance deposits and other	5,812,594	6,362,066
Employee future benefits (note 8)	4,411,500	4,468,700
Long term debt (note 6, schedule 1)	<u>40,383,494</u>	<u>42,229,302</u>
	112,223,089	114,376,610
Net Financial Assets (Debt)	<u>16,503,061</u>	<u>15,220,515</u>
Non Financial Assets		
Tangible capital assets (note 13, schedule 3)	775,432,647	750,735,567
Undeveloped land bank properties (note 17)	14,515,918	11,071,587
Supplies inventory	394,215	377,342
Prepaid expenses	<u>403,420</u>	<u>376,828</u>
	790,746,200	762,561,324
Accumulated Surplus (note 15)	<u>\$ 807,249,262</u>	<u>\$ 777,781,839</u>



Paul Gill, CGA
General Manager, Corporate & Financial Services



Ernie Daykin
Mayor, District of Maple Ridge

- a). The notes to the Consolidated Financial Statements are an integral part of this statement
- b). Contingencies, Commitments and Unrecognized Liabilities (Notes 10)
- c). Pension Plan (Note 4)
- d). Budget (Note 14)

Consolidated Financial Statements

Consolidated Statement of Operations

For the year ended December 31, 2010

	Actual 2010	Budget 2010 (Note 14)	Restated Actual 2009 (Note 12)
Revenue (segment report, note 18)			
Taxes for municipal purposes (note 9)	\$ 57,102,978	\$ 57,027,851	\$ 53,744,200
User fees and other revenue	31,986,573	31,047,355	30,299,883
Senior government transfers	8,689,257	30,153,762	4,960,467
Development revenue	7,412,119	26,704,475	8,445,374
Interest and investment income			
Investment Income	638,546		
Interest Income	4,231,940		
Less: Deferred amount	<u>(933,934)</u>		
Interest and investment income	3,936,552	1,885,000	4,675,736
Gaming revenues	125,600	-	-
Refinancing and other gains	5,327	-	171,926
Gain (loss) on disposal of tangible capital asset	(469,150)	-	(1,226,799)
Contributed tangible capital assets (note 13)	<u>17,341,385</u>	<u>17,341,385</u>	<u>15,625,357</u>
	126,130,641	164,159,828	116,696,144
Expenses (segment report, note 18)			
Protective services	26,763,533	27,081,137	25,008,681
Transportation services	15,244,858	16,005,905	15,519,693
Recreation and cultural	19,251,435	19,129,734	18,952,403
Water utility	10,602,971	11,392,995	9,108,096
Sewer utility	8,348,811	9,167,361	8,005,891
General government	12,813,760	14,493,372	12,497,369
Planning, public health and other	<u>3,637,850</u>	<u>4,002,620</u>	<u>3,173,809</u>
	96,663,218	101,273,124	92,265,942
Annual Surplus	<u>29,467,423</u>	<u>62,886,704</u>	<u>24,430,202</u>
Accumulated Surplus - beginning of the year	<u>777,781,839</u>	<u>777,781,839</u>	<u>753,351,637</u>
Accumulated Surplus - end of the year (note 15)	<u>\$ 807,249,262</u>	<u>\$ 840,668,543</u>	<u>\$ 777,781,839</u>

Consolidated Financial Statements

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2010

	Actual 2010	Budget 2010 (Note 14)	Restated Actual 2009 (Note 12)
Annual Surplus	\$ 29,467,423	\$ 62,886,704	\$ 24,430,202
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(42,395,640)	(122,840,742)	(41,763,242)
Amortization	16,751,328	16,484,904	16,008,724
Proceeds from disposal of tangible capital assets	478,083	-	296,903
Loss(gain) on disposal of tangible capital assets	469,150	-	1,226,799
	<u>(24,697,079)</u>	<u>(106,355,838)</u>	<u>(24,230,816)</u>
Change in other non Financial Assets			
Decrease (increase) in supplies inventory	(16,872)	-	23,568
Reclassification of undeveloped land bank	239,700	-	-
Acquisition of land bank properties	(3,684,034)	-	-
Decrease (increase) in prepaid expenses	(26,592)	-	(188,390)
	<u>(3,487,798)</u>	<u>-</u>	<u>(164,822)</u>
Increase (decrease) in Net Financial Assets	1,282,546	\$ (43,469,134)	34,564
Net Financial Assets beginning of the year	15,220,515	15,220,515	15,185,951
Net Financial Assets end of the year	<u>\$ 16,503,061</u>	<u>\$ (28,248,619)</u>	<u>\$ 15,220,515</u>

Consolidated Financial Statements

Consolidated Statement of Cash Flow

For the year ended December 31, 2010

	Actual 2010	Restated Actual 2009 (Note 12)
Operating transactions		
Annual surplus	\$29,467,423	\$24,430,202
Items not utilizing cash		
Amortization	16,751,328	16,008,724
Loss on disposal of tangible capital assets	469,150	1,226,799
Contributed tangible capital assets	(17,341,385)	(15,625,357)
Restricted revenues drawn in	<u>(6,653,251)</u>	<u>(6,730,080)</u>
	(6,774,158)	(5,119,914)
Change in non-cash operating items		
Increase in prepaid expenses	(26,592)	(188,390)
Decrease (increase) in supplies inventory	(16,872)	23,568
Decrease (increase) in accounts receivable	(3,247,436)	(984,199)
Decrease (increase) in recoverable local improvements	85,249	(1,339,539)
Decrease (increase) in other assets	(11,700)	(16,039)
Increase (decrease) in accounts payable	76,410	(1,715,989)
Increase (decrease) in deferred revenue	(796,741)	2,593,871
Increase (decrease) in refundable performance deposits	(549,472)	541,666
Increase (decrease) in employee future benefits	<u>(57,200)</u>	<u>284,400</u>
	(4,544,354)	(800,651)
Cash provided by operating transactions	<u>18,148,911</u>	<u>18,509,637</u>
Capital transactions		
Proceeds on disposal of tangible capital assets	478,083	296,903
Cash used to acquire tangible capital assets	(24,814,555)	(26,137,886)
Cash used to acquire land bank properties	<u>(3,684,034)</u>	-
Cash applied to capital transactions	<u>(28,020,506)</u>	<u>(25,840,983)</u>
Investing transactions		
Decrease (increase) in portfolio investments	<u>4,810,694</u>	<u>16,332,993</u>
	4,810,694	16,332,993
Financing transactions		
Proceeds from debt issues	-	-
Debt repayment	(1,845,809)	(1,788,937)
Collection of restricted revenues	<u>7,672,543</u>	<u>4,288,007</u>
Cash applied to financing transactions	<u>5,826,734</u>	<u>2,499,070</u>
Increase in cash and temporary investments	765,833	11,500,717
Cash and temporary investments - beginning of year	<u>29,296,766</u>	<u>17,796,049</u>
Cash and temporary investments - end of year	<u>\$30,062,599</u>	<u>\$29,296,766</u>
Supplementary information:		
Non-cash transactions:		
Transfer from undeveloped landbank properties to tangible capital assets	239,700	-

Consolidated Financial Statements

Notes to the Consolidated Financial Statements For the year ended December 31, 2010

1. Cash and Investments

Cash and Temporary Investments:

Cash and temporary investments as at December 31, 2010 were comprised as follows:

	<u>Dec 31, 2010</u>	<u>Dec 31, 2009</u>
Cash	\$ 3,062,549	\$ 4,327,645
Temporary Investments	<u>27,000,050</u>	<u>24,969,122</u>
	<u>\$ 30,062,599</u>	<u>\$ 29,296,767</u>

Temporary investments are bank term deposits, Guaranteed Investment Certificates and Federal Government Backed Notes with effective interest rates of 1.8% - 1.96%. Additionally, the District holds temporary investments of **\$1,443,453** (\$1,460,400 for 2009) and agreements receivable of **\$159,918** (\$94,940 for 2009) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2009	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2010
Latecomer Fees	\$ 62,932	\$ -	\$ 61,673	\$ 65,546	\$ 59,059
Cemetery Perpetual Care	710,551	84,888	63,511	84,888	774,062
Greater Vancouver Sewer & Drainage District	475,945	-	539,657	674,771	340,831
Albion Dyking District	<u>305,912</u>	<u>167</u>	<u>127,533</u>	<u>4,193</u>	<u>429,419</u>
	<u>\$ 1,555,340</u>	<u>\$ 85,055</u>	<u>\$ 792,374</u>	<u>\$ 829,398</u>	<u>\$ 1,603,371</u>

Portfolio Investments

Portfolio investments include Federal Government Backed Bonds and Bank Notes with effective interest rates of 2.40% - 6.43%. 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 2010 returns were positive and ranged to 4.17%. The District does not hold any asset backed commercial paper or hedge funds.

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

The carrying value of Portfolio Investments at December 31, 2010 was **\$78,858,466** (\$83,669,160 for 2009). The market value at December 31, 2010 was **\$80,409,332** (\$88,659,599 for 2009), included in this amount is **\$500,000** (\$992,590 for 2009) for securities shown at cost for investments for which there is no active market.

2. Accounts Receivable

	<u>2010</u>	<u>2009</u>
Property Taxes	\$ 5,749,866	\$ 5,018,520
Other Governments	4,211,654	3,646,262
General and Accrued Interest	2,063,871	2,403,076
Development Cost Charges	<u>4,532,167</u>	<u>2,255,090</u>
	16,557,558	13,322,948
Less: Allowance for Doubtful Accounts	<u>(155,523)</u>	<u>(168,349)</u>
	<u>\$ 16,402,035</u>	<u>\$ 13,154,599</u>

Consolidated Financial Statements

3. Recoverable Local Improvements

The District provides interim financing for certain geographically localized capital projects. It recovers these amounts either from benefiting property owners or from provincial subsidies. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over fifteen years. As at December 31, 2009 the recoverable balance was comprised as follows:

	<u>2010</u>	<u>2009</u>
Recoverable from property owners		
Local improvement fund projects	\$ 2,216,485	\$ 2,301,734
Recoverable from Province		
Sewerage projects	<u>124,187</u>	<u>124,187</u>
	<u>\$ 2,340,672</u>	<u>\$ 2,425,921</u>

4. Pension Plan

The District and its employees contribute to the Municipal Pension Plan (Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 163,000 active members and approximately 60,000 retired members. Active members include approximately 35,000 contributors from local governments.

Every 3 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, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers..

The District paid **\$2,099,231** (2009 - \$1,860,751) for employer contributions while employees contributed **\$1,727,051** (2009 - \$1,570,922) to the plan in fiscal 2010.

5. Accounts Payable and Accrued Liabilities :

	<u>2010</u>	<u>2009</u>
Accounts Payable:		
General	\$ 4,861,622	\$ 5,566,175
Other Governments	6,050,779	5,460,844
Salaries and Wages	<u>620,986</u>	<u>460,826</u>
	11,533,387	11,487,845
Accrued Liabilities:		
Vacation Pay	334,949	308,370
Other Vested Benefits	<u>353,438</u>	<u>349,150</u>
	<u>688,387</u>	<u>657,520</u>
	<u>\$ 12,221,774</u>	<u>\$ 12,145,365</u>

Consolidated Financial Statements

6. Long Term Debt (Schedule 1)

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

The District carries no debt for others.

The Debenture debt issued and outstanding as at December 31, 2010 was \$ **40,383,494** (\$42,229,302 for 2009). The following debenture debt amounts plus related interest are payable over the next five year:

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
1,779,974	1,814,777	1,850,562	1,887,357	1,925,191

The District has the following authorized but un-issued long term debt as at December 31, 2010:

<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	<u>4,680,000</u>	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 District. The District has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in Other Assets of **\$590,720** (\$579,020 for 2009).

8. Employee Future Benefits

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

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

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

Consolidated Financial Statements

An actuarial valuation of these benefits was performed to determine the District's liability and accrued benefit obligation as at December 31, 2009 and updated for December 31, 2010. The valuation resulted in an unamortized actuarial loss of \$486,900 (\$177,000 loss for 2009) at December 31, 2010. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2010 was \$4,411,500, (\$4,468,700 for 2009) comprised as follows:

	<u>2010</u>	<u>2009</u>
Benefit Liability - Beginning of the year	\$ 4,468,700	\$ 4,184,300
Add: Current service costs	313,800	254,500
Interest on accrued benefit obligation	224,900	211,000
Less: Amortization of actuarial loss (gain)	13,200	(28,000)
Benefits paid during the year	<u>(609,100)</u>	<u>(153,100)</u>
Benefit Liability - End of the year	4,411,500	4,468,700
Less: Unamortized actuarial loss (gain)	<u>486,900</u>	<u>177,700</u>
Accrued benefit obligation - End of the year	4,898,400	4,646,400

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

	<u>2010</u>	<u>2009</u>
Discount rate (long-term borrowing rate)	4.25 %	4.75 %
Expected future inflation rate	2.50 %	2.50 %
Merit and inflationary wage and salary increases averaging	4.55 %	4.55 %
Estimated average remaining service life of employees (years)	10.3	10.3

9. Property Tax Levies

In addition to its own tax levies, the District is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the District and, organizations providing regional services in which the District has become a member. Total tax levies for 2010 of **\$93,932,367** , (\$90,363,968 for 2009) were comprised as follows.

	<u>2010</u>	<u>2009</u>
Municipal Tax Levies	\$ 57,102,978	\$ 53,744,200
Levies for other authorities		
School taxes	28,992,968	28,931,662
Greater Vancouver Transit Authority	5,664,892	5,582,992
British Columbia Assessment Authority	894,907	879,923
Greater Vancouver Regional District Parks	883,862	857,936
Dyking Districts	390,170	364,648
Municipal Finance Authority	<u>2,590</u>	<u>2,607</u>
Total Collections for Others	<u>36,829,389</u>	<u>36,619,768</u>
Total Tax Levies	\$ <u>93,932,367</u>	\$ <u>90,363,968</u>

Consolidated Financial Statements

10. Contingencies, Commitments and Unrecognized Liabilities:

(a) Third Party Claims

Where losses related to litigation are possible and can be reasonably estimated management accrues its best estimate of loss. For 2010 this estimate is **\$483,949** (\$514,845 for 2009). These amounts are included in accounts payable and accrued liabilities.

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

(b) Contractual Obligations

(i) Sewer

(a) The District has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the District expects to incur costs of approximately **\$7,169,000** over the next **4** years. The liability is recorded as the related costs are incurred.

(ii) Recreation and Cultural Services

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

(d) Unrecognized Liability

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

11. Restricted revenues held by the District as at December 31, 2010 of \$ 37,176,499 , (\$ 36,157,206 for 2009) were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	Actual	Actual	Actual	Actual
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Beginning Balance	\$ 31,644,928	\$ 34,330,309	\$ -	\$ -
Collections and interest	7,174,886	4,012,270	173,961	-
Disbursements - operating	(1,282,185)	(220,406)	-	-
Disbursements - capital	(5,325,903)	(6,477,245)	(11,606)	-
Ending Balance	<u>\$ 32,211,726</u>	<u>\$ 31,644,928</u>	<u>\$ 162,355</u>	<u>\$ -</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual	Actual	Actual	Actual
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Beginning Balance	\$ 4,512,279	\$ 4,268,970	\$ 36,157,207	\$ 38,599,279
Collections and interest	323,696	275,737	7,672,543	4,288,007
Disbursements - operating	(33,557)	(32,429)	(1,315,742)	(252,835)
Disbursements - capital	-	-	(5,337,509)	(6,477,245)
Ending Balance	<u>\$ 4,802,418</u>	<u>\$ 4,512,278</u>	<u>\$ 37,176,499</u>	<u>\$ 36,157,206</u>

Consolidated Financial Statements

12. Prior Period Adjustments

In 2009, the District adopted the provisions of Section 3150 of the PSAB Handbook and recorded the District's tangible capital assets, net of related amortization, as non-financial assets. During 2010, additional information became available about the District's inventory of tangible capital assets and the financial statements have been retroactively adjusted. The change represents less than 1% of tangible capital assets.

The impact of these changes was to:

- Increase opening accumulated surplus by \$1,669,407
- Increase closing accumulated surplus by \$1,443,145 as follows:

	2009 (restated)	2009 (previously reported)
Net Financial Position	\$ 15,220,515	\$ 15,220,515
Tangible capital assets (book value)	750,735,567	749,292,423
Undeveloped land bank	11,071,587	11,071,587
Other non-financial assets	<u>754,170</u>	<u>754,169</u>
Accumulated Surplus	<u>\$ 777,781,839</u>	<u>\$ 776,338,694</u>

- Decrease annual surplus by \$226,262 as follows:

	2009 (restated)	2009 (previously reported)
Revenues	\$ 116,696,144	\$ 116,896,144
Expenses (expenditures) other than capital and amortization	76,257,217	76,234,918
Amortization expense	<u>16,008,725</u>	<u>16,004,762</u>
Annual Surplus	<u>24,430,202</u>	<u>24,656,464</u>

13. Tangible Capital Assets

	Net book value	
	<u>2010</u>	<u>2009</u> (restated)
Land	\$ 152,958,988	142,547,009
Buildings	56,027,780	55,770,956
Transportation network	182,998,825	179,016,625
Storm system	155,343,454	152,102,801
Fleet and equipment	12,975,148	12,823,005
Technology	3,682,668	3,055,654
Water system	93,146,901	91,614,557
Sanitary system	107,389,250	103,093,050
Other	<u>10,909,633</u>	<u>10,711,910</u>
	<u>\$ 775,432,647</u>	<u>750,735,567</u>

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

During the year there were no write-downs of assets (2009 - \$Nil) and no interest was capitalized (2009 - \$Nil). In addition, roads and related infrastructure, underground networks and technology assets contributed to the District totaled \$17,341,385 (\$15,625,357 for 2009) and were capitalized at their fair value at the time of receipt. Undeveloped land bank properties totaling \$239,700 were reclassified to tangible capital assets.

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

Consolidated Financial Statements

14. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 11, 2010 adjusted for 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.

The following shows how these amounts were combined:

	Financial Plan <u>Bylaw</u>	<u>Adjustments</u>	<u>Budget</u>
Revenue			
Taxation	\$ 57,027,851	\$ -	\$ 57,027,851
Sale of service	31,047,355	-	31,047,355
Other	58,743,237	-	58,743,237
Contributed subdivision infrastructure	-	<u>17,341,385</u>	<u>17,341,385</u>
Total revenue	<u>146,818,443</u>	<u>17,341,385</u>	<u>164,159,828</u>
Expenses			
Protective services	27,081,137	-	27,081,137
Transportation services	16,005,905	-	16,005,905
Recreation and cultural	19,129,734	-	19,129,734
Water utility	11,392,995	-	11,392,995
Sewer utility	9,167,361	-	9,167,361
General Government	14,493,372	-	14,493,372
Planning, public health and other	<u>4,002,620</u>	<u>-</u>	<u>4,002,620</u>
Total Expenses	<u>101,273,124</u>	<u>-</u>	<u>101,273,124</u>
Annual surplus	<u>\$ 45,545,319</u>	<u>\$ 17,341,385</u>	<u>\$ 62,886,704</u>
Less:			
Capital expenditures	105,499,357		
Debt repayment	4,059,178		
Add:			
Interfund transfers	18,677,337		
Amortization	16,484,904		
Borrowing proceeds	<u>28,850,975</u>		
	<u>\$ -</u>		

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 2010 is \$807,249,262 (\$777,781,839 for 2009) and is distributed as follows:

		<u>2010</u>		<u>Restated 2009</u>
Operating surplus (Statement 1)	General	\$ 5,156,074	\$	4,985,070
	Sewer	2,515,823		3,059,571
	Water	<u>3,638,446</u>		<u>3,383,195</u>
		<u>11,310,343</u>		11,427,836
Equity in tangible capital assets (Statement 2)	General	547,626,443		523,380,523
	Sewer	108,841,611		104,538,761
	Water	<u>93,962,893</u>		<u>92,416,916</u>
		<u>750,430,947</u>		720,336,200
Reserves (Statement 3)	Funds	21,275,267		22,739,966
	Accounts	<u>24,232,705</u>		<u>23,277,837</u>
		<u>45,507,972</u>		46,017,803
Accumulated Surplus		<u>\$ 807,249,262</u>	\$	<u>777,781,839</u>

16. Expenditures and Expenses by Object

	Operations	Capital Acquisitions	2010 Total	2010 Budget	Restated 2009 Total
Goods and services	44,652,062	27,680,848	72,332,910	154,177,700	68,128,500
Wages and salaries	32,790,856	817,741	33,608,597	33,150,825	31,720,370
Interest	2,468,972	-	2,468,972	2,959,052	2,546,233
Contributed tangible capital assets	-	<u>17,341,385</u>	<u>17,341,385</u>	<u>17,341,385</u>	<u>15,625,356</u>
Total Expenditures	<u>79,911,890</u>	<u>45,839,974</u>	<u>125,751,864</u>	<u>207,628,962</u>	<u>118,020,459</u>
Amortization expenses	<u>16,751,328</u>	-	<u>16,751,328</u>	<u>16,484,904</u>	<u>16,008,724</u>
Total Expenditures and Expenses	<u>96,663,218</u>	<u>45,839,974</u>	<u>142,503,192</u>	<u>224,113,866</u>	<u>134,029,183</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. In 2010, the District acquired land bank properties valued at \$3.68 million.

18. Segmented Information

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

Protective Services

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

Consolidated Financial Statements

Transportation Services

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

Recreation and Cultural

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

Water Utility

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

Sewer Utility

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

General Government

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

Planning, Public Health and Other

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

Unallocated

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

Consolidated Financial Statements

Segment Report

Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2010

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 79,193	\$ 784,210
Other revenues	4,615,308	1,385,108	5,656,540	10,144,656	6,279,988
Senior government transfers	74,382	4,731,589	310,305	-	2,461,271
Development revenue	102,783	1,767,596	4,056,828	1,208,399	113,013
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing and other gains	-	-	-	-	-
Gain (loss) on disposal of capital assets	344,339	(713,897)	2,888	(96,672)	(5,495)
Contributed infrastructure	<u>4,117</u>	<u>6,474,726</u>	<u>5,273,960</u>	<u>1,772,262</u>	<u>3,816,320</u>
Total Revenue	5,140,929	13,645,122	15,300,521	13,107,838	13,449,307
Expenses					
Operating:					
Goods and services	14,769,225	1,928,880	8,267,639	7,938,275	5,972,730
Labour	10,972,422	5,009,194	7,470,183	1,072,931	476,379
Debt Servicing	<u>-</u>	<u>(504)</u>	<u>1,326,126</u>	<u>-</u>	<u>-</u>
sub total	25,741,647	6,937,570	17,063,948	9,011,206	6,449,109
Amortization	<u>1,021,886</u>	<u>8,307,288</u>	<u>2,187,487</u>	<u>1,591,765</u>	<u>1,899,702</u>
Total Expenses	<u>26,763,533</u>	<u>15,244,858</u>	<u>19,251,435</u>	<u>10,602,971</u>	<u>8,348,811</u>
Excess (deficiency) revenue over expenses	<u>\$ (21,622,604)</u>	<u>\$ (1,599,736)</u>	<u>\$ (3,950,914)</u>	<u>\$ 2,504,867</u>	<u>\$ 5,100,496</u>

Consolidated Financial Statements

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2010 Actual	Total Budget	Restated Total 2009 Actual
\$ -	\$ -	\$ 1,609,723	\$ 54,629,852	\$ 57,102,978	\$ 57,027,851	\$ 53,744,200
1,442,940	1,596,288	865,745	-	31,986,573	31,047,355	30,299,883
1,100,730	-	10,980	-	8,689,257	30,153,762	4,960,467
163,500	-	-	-	7,412,119	26,704,475	8,445,374
-	-	-	3,936,552	3,936,552	1,885,000	4,675,736
-	-	-	125,600	125,600	-	-
-	-	-	5,327	5,327	-	171,926
(313)	-	-	-	(469,150)	-	(1,226,799)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,341,385</u>	<u>17,341,385</u>	<u>15,625,357</u>
2,706,857	1,596,288	2,486,448	58,697,331	126,130,641	164,159,828	116,696,144
3,679,195	453,160	1,642,958	-	44,652,062	48,678,343	42,644,006
5,966,036	-	1,823,711	-	32,790,856	33,150,825	31,066,979
<u>408,791</u>	<u>734,559</u>	<u>-</u>	<u>-</u>	<u>2,468,972</u>	<u>2,959,052</u>	<u>2,546,233</u>
10,054,022	1,187,719	3,466,669	-	79,911,890	84,788,220	76,257,218
<u>1,572,019</u>	<u>-</u>	<u>171,181</u>	<u>-</u>	<u>16,751,328</u>	<u>16,484,904</u>	<u>16,008,724</u>
<u>11,626,041</u>	<u>1,187,719</u>	<u>3,637,850</u>	<u>-</u>	<u>96,663,218</u>	<u>101,273,124</u>	<u>92,265,942</u>
\$ <u><u>(8,919,184)</u></u>	\$ <u><u>408,569</u></u>	\$ <u><u>(1,151,402)</u></u>	\$ <u><u>58,697,331</u></u>	\$ <u><u>29,467,423</u></u>	\$ <u><u>62,886,704</u></u>	\$ <u><u>24,430,202</u></u>

Consolidated Financial Statements

Statement 1

Statement of Change in Operating Accumulated Surplus

For the year ended December 31, 2010

	Actual 2010	Budget 2010	Restated Actual 2009
Revenue			
Taxes for municipal purposes	\$ 57,102,978	\$ 57,027,851	\$ 53,744,200
User fees and other revenues	31,986,573	31,047,355	30,299,883
Senior government transfers	1,994,942	2,285,582	2,921,917
Development Revenue	1,486,286	2,793,853	397,644
Interest and investment income	3,085,574	1,315,000	3,609,750
Gaming revenues	125,600	-	-
Refinancing and other gains	483,411	-	468,829
	96,265,364	94,469,641	91,442,223
Expenses			
Protective services	25,741,647	26,243,669	24,195,605
Transportation services	6,937,570	7,715,083	7,473,740
Recreation and cultural	17,063,948	17,022,216	16,898,918
Water utilities	9,011,206	9,823,133	7,583,958
Sewer utilities	6,449,109	7,279,747	6,173,256
General government	11,241,741	12,882,666	10,933,577
Public and environmental health	3,466,669	3,821,706	2,998,163
	79,911,890	84,788,220	76,257,217
Annual Surplus	16,353,474	9,681,421	15,185,006
Internal transfers			
Transfers to capital funds	(5,980,101)	(9,221,277)	(5,281,549)
Transfers to reserves	(10,490,866)	(2,815,679)	(9,601,179)
Increase (decrease) in operating accumulated surplus	(117,493)	(2,355,535)	302,278
Operating accumulated surplus- beginning of the year	11,427,836	11,427,836	11,125,558
Operating accumulated surplus - end of the year	\$ 11,310,343	\$ 9,072,301	\$ 11,427,836

Consolidated Financial Statements

Statement 2

Statement of Change in Capital Fund Accumulated Surplus For the year ended December 31, 2010

	<u>Actual</u> <u>2010</u>	<u>Budget</u> <u>2010</u>	<u>Restated</u> <u>Actual</u> <u>2009</u>
Revenue			
Subdivision infrastructure contributions	\$ 17,341,385	\$ 17,341,385	\$ 15,625,357
Senior government transfers	6,694,315	27,868,180	2,038,550
Development fees	5,337,509	21,689,718	6,477,245
Other capital contributions	588,324	2,220,904	1,570,485
Disposal of tangible capital assets	(947,234)	-	(1,523,702)
Total Revenue	<u>29,014,299</u>	<u>69,120,187</u>	<u>24,187,935</u>
Expenses			
Amortization	<u>16,751,328</u>	<u>16,484,904</u>	<u>16,008,724</u>
Total Expenses	<u>16,751,328</u>	<u>16,484,904</u>	<u>16,008,724</u>
Annual Surplus	12,262,971	52,635,283	8,179,211
Internal Transfers			
Transfers and principal payments from revenue funds	5,980,101	9,221,277	5,281,549
Transfers from reserves	<u>11,851,675</u>	<u>19,707,479</u>	<u>12,552,141</u>
Increase (decrease) in capital accumulated surplus	30,094,747	81,564,039	26,012,901
Equity in capital assets - beginning of the year	720,336,200	720,336,200	694,323,299
Equity in capital assets - end of the year	<u>\$ 750,430,947</u>	<u>\$ 801,900,239</u>	<u>\$ 720,336,200</u>

Consolidated Financial Statements

Statement 3

Statement of Change in Reserved Accumulated Surplus For the year ended December 31, 2010

	<u>Actual 2010</u>	<u>Budget 2010</u>	<u>Restated Actual 2009</u>
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 850,978	\$ 570,000	\$ 1,065,986
Add (less)			
Internal transfers			
Transfers from revenue funds	10,490,866	2,815,679	9,601,179
Transfers to capital funds	<u>(11,851,675)</u>	<u>(19,707,479)</u>	<u>(12,552,141)</u>
Increase (decrease) in Reserved Accumulated Surplus	(509,831)	(16,321,800)	(1,884,976)
Reserved Accumulated Surplus - Beginning of the Year	<u>46,017,803</u>	<u>46,017,803</u>	<u>47,902,779</u>
Reserved Accumulated Surplus - End of Year (Note 15)	<u>\$ 45,507,972</u>	<u>\$ 29,696,003</u>	<u>\$ 46,017,803</u>

This Page Left Blank Intentionally

Consolidated Financial Statements

Schedule 1

Continuity Schedule of Long Term Debt

For the Year Ended December 31, 2010

	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 %
			Subtotal	
LESS:				
Sinking Funds				
	Dec 2006/2027	6246/99	General Government/Downtown Office Complex	5.0 %
	Dec 1995/2010	5291/61	Transportation/Downtown Parking	9.6 %
			Subtotal	
Net Amount				

Consolidated Financial Statements

Dec 31, 2009 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2010 Balance Outstanding	Interest Paid/ Earned For The Year
24,260,892	-	1,052,761	-	23,208,131	1,326,126
3,364,384	-	145,984	-	3,218,400	183,891
16,300,000	-	-	-	16,300,000	807,833
<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>12,000</u>
44,225,276	-	1,198,745	-	43,026,531	2,329,850
1,722,379	-	547,383	73,275	2,343,037	73,275
<u>273,595</u>	<u>-</u>	<u>13,902</u>	<u>12,503</u>	<u>300,000</u>	<u>12,503</u>
1,995,974	-	561,285	85,778	2,643,037	85,778
<u>\$ 42,229,302</u>	<u>\$ -</u>	<u>\$ 1,760,030</u>	<u>\$ 85,778</u>	<u>\$ 40,383,494</u>	<u>\$ 2,244,072</u>

Consolidated Financial Statements

Schedule 2

Continuity Schedule of Reserves

For the year ended December 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Interest</u> <u>Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,145,754	\$ (2,829)
Equipment Replacement	6,937,477	202,625
Capital Works	8,404,633	246,572
Fire Department Capital Acquisition	1,807,185	44,747
Sanitary Sewer	1,524,971	42,458
Land	<u>1,919,946</u>	<u>54,849</u>
Total Reserve Funds	22,739,966	588,422
Reserve Accounts		
Specific Projects - Capital	4,408,631	-
Specific Projects - Operating	2,253,608	-
Self Insurance	914,702	25,813
Police Services	2,618,915	70,192
Core Development	1,116,807	34,153
Recycling	1,634,271	45,911
Community Development	1,218	34
Building Inspections	1,761,704	49,046
Gravel Extraction	419,417	13,367
Neighbourhood Improvements	60,697	1,516
Facility Maintenance	515,408	16,940
Snow Removal	700,000	-
Youth and Arts Centre	3,708	-
Cemetery Maintenance	151,980	-
Infrastructure Sustainability (Town Centre Buildings)	-	-
Infrastructure Sustainability (Road Network)	1,225,888	-
Infrastructure Sustainability (Drainage)	40,282	-
Critical Infrastructure	172,072	5,584
Infrastructure Grants Contribution	1,200,000	-
Gaming Revenues	-	-
Self Insurance (sewer utility)	95,873	-
Self Insurance (water utility)	99,528	-
Specific Projects (sewer utility)	2,160,492	-
Specific Projects (water utility)	<u>1,722,636</u>	<u>-</u>
Total Reserve Accounts	23,277,837	262,556
Total Reserves	<u><u>46,017,803</u></u>	<u><u>850,978</u></u>

Consolidated Financial Statements

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2010</u>
\$ 53,921	\$ -	\$ 2,196,846
2,072,569	(1,753,525)	7,459,146
1,171,394	(1,460,187)	8,362,412
1,069,289	(1,448,075)	1,473,146
-	(15,240)	1,552,189
<u>98,750</u>	<u>(1,842,017)</u>	<u>231,528</u>
4,465,923	(6,519,044)	21,275,267
437,767	(781,902)	4,064,496
936,298	-	3,189,906
15,726	-	956,241
188,123	(355,300)	2,521,930
167,377	(726,321)	592,016
(96,473)	-	1,583,709
-	-	1,252
-	-	1,810,750
195,373	(64,282)	563,875
-	(11,690)	50,523
(214,836)	-	317,512
-	-	700,000
-	(3,708)	-
60,322	(22,694)	189,608
101,825	(101,825)	-
1,419,817	(1,538,883)	1,106,822
456,136	(2,784)	493,634
(231)	19,334	196,759
-	(928,021)	271,979
125,600	-	125,600
6,500	-	102,373
(17,000)	-	82,528
1,280,897	(331,974)	3,109,415
<u>961,722</u>	<u>(482,581)</u>	<u>2,201,777</u>
6,024,943	(5,332,631)	24,232,705
<u><u>\$ 10,490,866</u></u>	<u><u>\$ (11,851,675)</u></u>	<u><u>\$ 45,507,972</u></u>

Consolidated Financial Statements

Schedule 3

Schedule of Tangible Capital Assets

For the year ended December 31, 2010

	Land	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost (as restated)	\$ 142,547,010	\$ 84,903,761	\$ 258,267,337	\$ 193,636,202
Additions	10,439,851	2,937,639	9,575,896	6,169,992
Disposals	<u>(27,873)</u>	<u>(199,131)</u>	<u>(2,314,340)</u>	<u>(372,091)</u>
	152,958,988	87,642,269	265,528,893	199,434,103
Accumulated Amortization				
Opening balance	-	29,132,805	79,250,712	41,533,402
Amortization expense	-	2,670,430	5,183,452	2,634,559
Effect of disposals	<u>-</u>	<u>(188,746)</u>	<u>(1,904,096)</u>	<u>(77,312)</u>
	<u>-</u>	<u>(31,614,489)</u>	<u>82,530,068</u>	<u>(44,090,649)</u>
Net Book Value as at December 31, 2010	<u>\$ 152,958,988</u>	<u>\$ 56,027,780</u>	<u>\$ 182,998,825</u>	<u>\$ 155,343,454</u>
Net Book Value as at December 31, 2009	\$ 142,547,010	\$ 55,770,956	\$ 179,016,625	\$ 152,102,800

¹ Historical cost includes work in progress at December 31, 2010 of **\$5,976,946** (\$12,956,546 for 2009) comprised of: Land \$425,180 (\$89,662 for 2009); Buildings \$1,277,483 (\$7,761,158 for 2009); Transportation network \$245,421 (\$4,144,779 for 2009); Storm system \$1,125,050 (\$100,528 for 2009); Fleet and equipment (\$31,125 (\$239,057 for 2009); Technology \$- (\$7,347 for 2009); Water system \$381,418 (\$54,301 for 2009); Sanitary system \$2,412,788 (\$315,010 for 2009); and Other \$78,482 (\$244,703 for 2009). Work in progress is not amortized.

² "Other" at net book value includes Furniture and Fixtures at \$1,106,579 (\$1,344,836 for 2009) and structures at \$9,803,053 (\$9,367,074 for 2009)

Consolidated Financial Statements

Fleet and Equipment	Technology	Water System	Sanitary System	Other ²	Total
\$ 22,225,750	\$ 6,958,855	\$ 113,834,883	\$ 133,692,476	\$ 20,068,663	\$ 976,134,937
1,551,207	1,178,812	3,206,350	6,201,740	1,134,155	42,395,642
<u>(366,598)</u>	<u>(477,955)</u>	<u>(212,334)</u>	<u>(50,785)</u>	<u>(146,808)</u>	<u>(4,167,915)</u>
23,410,359	7,659,712	116,828,899	139,843,431	21,056,010	1,014,362,664
9,402,746	3,903,201	22,220,326	30,599,426	9,356,752	225,399,370
1,323,321	550,719	1,572,114	1,894,125	922,608	16,751,328
<u>(290,856)</u>	<u>(476,876)</u>	<u>(110,442)</u>	<u>(39,370)</u>	<u>(132,983)</u>	<u>(3,220,681)</u>
<u>10,435,211</u>	<u>3,977,044</u>	<u>23,681,998</u>	<u>32,454,181</u>	<u>(10,146,377)</u>	<u>(238,930,017)</u>
<u>\$ 12,975,148</u>	<u>\$ 3,682,668</u>	<u>\$ 93,146,901</u>	<u>\$ 107,389,250</u>	<u>\$ 10,909,633</u>	<u>\$ 775,432,647</u>
\$ 12,823,004	\$ 3,055,654	\$ 91,614,557	\$ 103,093,050	\$ 10,711,911	\$ 750,735,567

General Comparative Statistics

Municipal Government Incorporated September 12, 1874
Mayor and 6 Council Members

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2000</u>
Population ¹	76,418	75,051	73,957	73,248	72,283	65,500
Registered Voters ^{2 a}	48,034	48,034	48,034	46,748	46,748	30,500
No. of Properties (Folios) ³	27,423	27,030	26,362	24,945	24,938	22,653
Land Area (in Ha) ^{1 b}						
Designated Land Use						
Residential	5,655	5,658	5,661	5,656	5,657	5,819
Agricultural ^c	3,594	3,594	3,594	3,594	3,594	3,708
Employment ^d	710	710	710	801	802	784
Mixed Use	76	76	76	—	—	—
Park/Conservation ^c	1,947	1,944	1,941	1,923	2,031	1,781
Institutional/Civic ^e	336	336	336	339	230	236
Forest ^f	2,443	2,443	2,443	245	82	—
Transportation/Utilities ^g	—	—	—	—	—	274
Total Designated Land	14,760	14,760	14,760	12,558	12,396	12,602
Non-Designated Land	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>	<u>14,152</u>	<u>14,314</u>	<u>14,108</u>
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710
Roads (in Km) ⁴						
Paved	469	466	464	455	450	443
Unpaved	6	7	7	7	7	7
Sewer Lines (in Km) ⁴						
Sanitary	267	265	261	256	255	235
Storm ^h	291	286	273	277	271	205
Water Lines (in Km) ⁴	375	373	373	367	360	331
Parks Area (in Ha) (Number of Parks in Brackets) ⁵						
Municipal ⁱ	253 (55)	253 (55)	246 (54)	218 (49)	213 (45)	205 (45)
Regional	416 (2)	416 (2)	414 (2)	414 (2)	414 (2)	414 (2)
Provincial	55,596 (1)	55,596 (1)	55,596 (1)	55,596 (1)	55,596 (1)	55,596 (1)
(11,700 ha are within Municipal boundary)						
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	1	2	4	2	1	3
Private Schools	3	3	3	3	3	4
Preschools	23	23	23	21	22	18
Day Care Centres	111	113	114	106	105	93
Municipal Full-Time Employees ⁶	340	330	317	293	269	239
Total Part Time Hours	265,572	163,350	139,575	133,522	133,083	118,958
* Total includes full-time equivalent employees						
Business Licences Issued ⁷	4,340	4,032	4,185	4,087	4,004	2,662
Dog Licences Issued ³	8,964	8,437	8,455	6,697	8,244	7,221

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

^b Revised as a result of the Official Community Plan

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

^d Land use category has changed

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

^f Reporting method has changed

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

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

ⁱ Addition to the existing North Alouette River Greenway increased hectares

General Comparative Statistics

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2000</u>
Building Permits ⁷						
Total Issued	760	771	861	921	1,034	350
Value	\$147,204,000	\$ 89,283,000	\$136,278,600	\$189,128,000	\$255,589,000	\$ 87,857,857
Police ⁸						
RCMP Members ^j	84.3	82.3	86.3	81.3	79.3	68
Integrated Homicide Investigation (IHIT)	2.9	2.6	2.6	2.6	2.6	--
Emergency Response Team (ERT)	1.6	1.7	1.7	1.7	1.7	--
Police Dog Service (PDS)	1.8	2.1	--	--	--	--
Forensic Identification Service (FIS)	2.7	2.7	--	--	--	--
LMD Reconstructionists (ICARS)	0.8	1.3	--	--	--	--
Community Safety Officers	3	3	3	--	--	--
Auxiliary Police Officers	19	21	25	35	39	13
Fire Personnel: ⁹						
Fire Chiefs/Directors	2	2	2	2	2	2
Assistant Fire Chiefs	4	4	4	4	4	3
Fire Training Officer	1	--	--	--	--	--
Fire Captains	8	6	4	4	4	--
Fire Lieutenants	4	4	4	4	--	--
Full-Time Firefighters	28	29	25	22	18	--
Paid-on-call: - Hall #1	51	54	51	51	52	50
- Hall #2	22	21	22	23	24	30
- Hall #3	21	24	25	24	24	30
Accumulated Surplus ³						
Funded Reserves	\$ 45,507,972	\$ 46,017,803	\$ 47,902,778	\$ 46,248,885	\$ 42,062,019	\$ 35,092,870
Capital Fund	--	--	--	(72,817)	(393,746)	(20,491,137)
Equity in Capital Assets	\$750,430,947	720,336,200	692,653,895	--	--	--
Operating Surplus	<u>11,310,343</u>	<u>11,427,836</u>	<u>11,125,557</u>	<u>10,027,599</u>	<u>9,197,891</u>	<u>12,148,564</u>
Total Surplus and Reserves ^k	\$807,249,262	\$ 777,781,839	\$751,682,230	\$ 56,039,232	\$ 51,653,659	\$ 26,750,297
Long Term Debt ³						
Parks & Recreation	\$ 23,208,131	\$ 24,260,892	\$ 25,284,744	\$ 26,280,481	\$ 27,249,027	\$ 1,055,027
Public Works	--	26,405	52,729	117,338	287,312	1,386,202
General Government	<u>17,175,363</u>	<u>17,942,005</u>	<u>18,680,767</u>	<u>19,386,846</u>	<u>20,078,572</u>	<u>179,324</u>
Total General Fund	\$ 40,383,494	\$ 42,229,302	\$ 44,018,240	\$ 45,784,665	\$ 47,614,911	\$ 2,620,553
Waterworks Utility	\$ --	\$ --	\$ --	\$ 13,226	\$ 24,995	\$ 2,827,825
Sanitary Sewer Utility	--	--	--	46,138	97,506	4,252,629
Total Gross Debt	\$ 40,383,494	\$ 42,229,302	\$ 44,018,240	\$ 45,844,029	\$ 47,737,412	\$ 9,701,007
Debt Per Capita ³	\$ 528	\$ 563	\$ 595	\$ 626	\$ 630	\$ 149
Debt Payment as a Percentage of Expenses ^{3l}	4.2%	4.4%	4.9%	7.4%	7.8%	10.1%
Remaining Debt Servicing Capacity ^{3m}	\$ 14,931,659	\$ 12,948,696	\$ 11,399,477	\$13,575,243	\$ 10,976,567	n/a

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

^j Centralization of 5 members – 2 PDS and 3 FIS + 1 Reg member increase of new Traffic Sgt. Position, IHIT – started 2nd quarter 2003, ERT – started 2nd quarter 2006.

^k 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.

^l 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.

^m 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	\$1,038,974
2.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	\$ 850,368
3.	International Forest Products Ltd.	Lumber Mills	\$ 730,684
4.	Bucci Investment Corporation Inc	Valley Fair Mall	\$ 684,225
5.	Telus (BC Telephone Company)	Poles, Lines, Towers	\$ 482,598
6.	BC Gas Utility Ltd.	Gas Lines	\$ 419,762
7.	M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	\$ 396,882
8.	Narland Properties (Haney) Ltd.	Haney Place Mall	\$ 374,842
9.	District of Maple Ridge	Tower & Other Leased Properties	\$ 357,881
10.	Individual	Shopping/Auto Dealership/Pub	\$ 272,593
11.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	\$ 271,511
12.	Canadian Pacific Railway Co.	Railway Tracks	\$ 263,346
13.	Canadian Property Holdings	Retail	\$ 259,785
14.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	\$ 257,111
15.	Ridge Meadows U-Lok	Storage/Warehousing	\$ 224,023
16.	Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	\$ 216,203
17.	Viam Holdings Ltd.	Strata Rental Units	\$ 178,380
18.	Maple Ridge Senior Village Holdings	Senior Living	\$ 173,683
19.	Great Pacific Industries Inc.	Shopping Centre	\$ 158,251
20.	27222 Developments Ltd.	Storage/Warehousing	\$ 144,871
21.	Loon Properties Inc.	Warehousing/Lumber Remanufacturing	\$ 138,439
22.	South Coast BC Transportation	Bare Land	\$ 129,884
23.	RPM Holdings Ltd	Automobile Dealership	\$ 125,722
24.	Ron Jones Ltd.	Retail	\$ 119,799

Permissive Tax Exemptions

Through the adoption of an annual bylaw, the Municipal Council provides a permissive exemption from municipal taxation to certain groups and organizations, which are evaluated and chosen at the discretion of Council. The legal capacity to provide these permissive tax exemptions is through powers granted to the Council in the Community Charter.

The Community Charter legislation took effect on January 1, 2004 and as a requirement of this legislation the Municipality must include in its Annual Report, a listing of each permissive tax exemption granted under the annual bylaw and the amount of taxes that would have been imposed on the property if it were not exempt for that year. Another provision of the Community Charter requires the Municipality to advertise the proposed permissive tax exemption by-law prior to its adoption. These changes incorporated into the Community Charter provide improved transparency into the Municipality's dealings and allow for the public to provide input.

The purpose of granting permissive tax exemptions is to support organizations providing services considered to be an extension of municipal services and programs that are deemed to contribute to the well being of the community. In order for an organization to be considered for a permissive tax exemption they must submit an application requesting an exemption, with the exception of churches and schools. They must operate on a not-for-profit basis, they must be in good standing with the Registrar of Companies, and they must be apolitical and non-restrictive in their membership, executive, and event participation.

Permissive tax exemptions for churches and schools are handled differently. Churches and schools are granted a statutory exemption under the Community Charter, which provides for a general exemption from taxation over which the Municipal Council does not have any legislative powers or authority. The exemptions granted under this legislation provide tax exemption for the main building and the land on which the building stands, leaving the remainder of the property as taxable. The Municipality's permissive tax exemption policies grant an automatic permissive tax exemption for additional land and buildings not covered by the statutory exemption to a maximum of 2.023 hectares.

All permissive tax exemptions can be provided for the land or improvements of the property, or any combination thereof, in whole or in part. Partial exemptions are usually granted if only a portion of the property is used in conjunction with the criteria listed above.

To coincide with the statutory powers granted through the legislation of the Community Charter, the Municipal Council has adopted guidelines pertaining to permissive tax exemptions as a whole and a set of more specific policies regarding what types of organizations will and will not be considered for permissive tax exemptions.

The guidelines are in place to:

- Prevent the downloading/offloading of services that are the responsibility of senior governments.
- Ensure that local residents are not subsidizing residents from other municipalities.
- Confirm that where a permissive tax exemption is granted that all residents of Maple Ridge have access to the service provided.
- Guarantee that property tax exemption does not provide for an unfair competitive advantage.
- Ascertain that the services fall under the responsibility of local government.

The Permissive Tax Exemptions granted for the 2010 taxation year are exempted under Bylaw #6690-2009, adopted on October 27, 2009.

2010 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Albion Community Club	10017 – 240 Street	\$ 2,787.33
Cam Neely Arena (90% exemption)	23448 – 105 Avenue	46,873.97
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 – 132 Avenue	5,024.93
Girl Guides of Canada	26521 Ferguson Avenue	5,767.90
Golden Ears Winter Club (95% exemption)	23588 – 105 Avenue	38,420.07
Katie's Place	Unit 2 – 10235 Jackson Road	1,718.01
Maple Ridge Golf Course Ltd.	20818 Golf Lane	26,000.86
Maple Ridge Search and Rescue Society	23598 – 105 Avenue	4,010.34
Ridge Meadows Recycling Society	10092 – 236 Street	10,991.31
Ridge Meadows Senior Society	12148 – 224 Street	37,702.17
Ruskin Community Hall	28395 – 96 Avenue	3,388.28
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	12,347.36
Society for the Prevention of Cruelty to Animals	Unit 1, 10235 Jackson Road	3,156.29

Permissive Tax Exemptions

Property	Address	Taxes Foregone
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House	22520 – 116 Avenue	\$ 7,872.15
Haney House	11612 – 224 Street	1,868.43
Masonic Lodge	22272 – 116 Avenue	3,890.28
Old Japanese School House	11739 – 223 Street	3,218.18
St. Andrews United Church	22279 – 116 Avenue	2,042.30
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 – 96 Avenue	\$ 2,309.09
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	17,332.68
Burnett Fellowship Baptist Church	20639 – 123 Avenue	2,697.48
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	4,049.12
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	3,938.98
Church of the Nazarene	21467 Dewdney Trunk Road	3,246.81
First Church Christ Scientist	11916 – 222 Street	1,834.71
Generations Christian Fellowship	11601 Laity Street	7,130.16
High Way Church	21746 Lougheed Highway	3,956.37
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	4,961.16
Maple Ridge Baptist Church	22155 Lougheed Highway	29,024.02
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	5,371.78
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	3,096.50
Pentecostal Assemblies of Canada	11756 - 232 Street	8,898.21
Port Hammond United Church	11391 Dartford Street	1,147.78
President of the Lethbridge Stake (Mormon Church)	11750 – 207 Street	3,527.40
Roman Catholic Archbishop of Vancouver	22561 – 121 Street	2,415.37
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	6,975.58
Ruskin Gospel Church	28304 – 96 Avenue	2,607.63
St. John the Divine Anglican Church	21299 River Road	4,173.75
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	3,227.90
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	3,787.30
Trustees of the Congregation of the Haney Presbyterian Church	11858 – 216 Street	4,402.73
Trustees of the Congregation of Whonnock United Church	272 Street	671.47
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	4,693.54
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	1,912.00
United Church of Canada	27079 River Road	1,052.13
Whonnock United Church	27091 River Road	2,905.20
Wildwood Fellowship Church	10810 – 272 Street	2,221.17
<u>Schools</u>		
Haney - Pitt Meadows Christian School Association	12140 – 203 Street	\$ 5,775.39
Meadowridge School Society	12224 – 240 Street	13,367.81
Roman Catholic Archbishop of Vancouver	22561 – 121 Avenue	3,057.27
2010 Property Taxes Forgone Through Permissive Tax Exemptions		\$382,848.65

Assessment/Taxation Comparative Statistics

	2010	2009	2008	2007	2006	2000
Assessment for General Taxation ¹						
Land	\$ 7,185,654,432	\$ 7,368,934,169	\$ 7,302,261,702	\$ 6,384,128,468	\$ 5,199,820,987	\$ 2,823,385,835
Less: Exempt Land	<u>739,218,568</u>	<u>764,792,481</u>	<u>757,669,032</u>	<u>674,337,510</u>	<u>519,995,004</u>	<u>287,544,803</u>
Net Land Assessment	\$ 6,446,435,864	\$ 6,604,141,688	\$ 6,544,592,670	\$ 5,709,790,958	\$ 4,679,825,983	\$ 2,535,841,032
Improvements	\$ 5,484,247,927	\$ 5,867,354,145	\$ 5,368,299,210	\$ 4,468,558,154	\$ 3,731,350,701	\$ 2,331,309,490
Less: Exempt Imp & Utilities	<u>543,508,736</u>	<u>825,944,146</u>	<u>525,653,258</u>	<u>422,435,588</u>	<u>392,502,471</u>	<u>295,146,705</u>
Net Improvement Assessment	\$ 4,940,739,191	\$ 5,041,409,999	\$ 4,842,645,952	\$ 4,046,122,566	\$ 3,338,848,230	\$ 2,036,162,785
Total Taxable Assessment	\$11,387,175,055	\$11,645,551,687	\$11,387,238,622	\$9,755,913,524	\$8,018,674,213	\$4,572,003,817
Assessment for School Taxation ¹	\$11,271,250,273	\$11,509,363,945	\$11,241,242,669	\$9,596,150,005	\$7,890,012,754	\$4,549,936,383
General & Debt Tax Rates (per \$1,000) ²						
Residential	\$ 3.6127	\$ 3.3310	\$ 3.1902	\$ 3.4721	\$ 3.9038	\$ 4.6996
Utilities	36.9355	37.3234	37.7449	38.2199	38.7399	40.0000
Industrial	29.7333	33.7818	35.9613	54.0384	56.9788	42.8297
Business/Other	10.8408	10.9671	10.4955	11.9566	14.1723	12.0041
Seasonal/Recreational	10.0637	8.5605	8.2311	8.4395	11.5950	9.2973
Farm	22.1579	21.3465	20.5314	19.5351	18.6476	13.8453
School Tax Rate (per \$1,000) ¹						
Residential	\$ 2.1080	\$ 2.0557	\$ 2.0018	\$ 2.2311	\$ 2.6828	\$ 3.9076
Utilities	14.4000	14.5000	14.2000	14.7000	14.9000	15.0000
Industrial	3.4000	7.0000	9.3000	12.5000	12.5000	12.5000
Business/Other	6.8000	7.0000	6.8000	7.9000	9.2000	9.9000
Seasonal/Recreational	3.5000	3.7000	3.6000	3.9000	4.2000	4.5000
Farm	6.8000	6.9000	6.8000	6.8000	6.8000	6.8000
Residential Tax Rate (per \$1,000) ²						
General (incl. Reg. Library)	\$ 3.6127	\$ 3.3310	\$ 3.1902	\$ 3.4721	\$ 3.9038	\$ 4.6256
Debt after 2004 incl. above 2005=Fire	.2997	.2389	.1906	.1617	.1270	.0740
Transit Authority (GVTA)	.3802	.3677	.3381	.3687	.4688	.2096
Local School Levy	2.1080	2.0557	2.0018	2.2311	2.6828	3.9076
Regional District	.0686	.0661	.0655	.0746	.0857	.0384
Regional Parks/911	—	—	—	—	—	.0729
Municipal Finance Authority	.0002	.0002	.0002	.0003	.0003	.0003
BC Assessment	<u>.0664</u>	<u>.0641</u>	<u>.0615</u>	<u>.0677</u>	<u>.0816</u>	<u>.1271</u>
	\$ 6.5358	\$ 6.1237	\$ 5.8479	\$ 6.3762	\$ 7.3500	\$ 9.0555
Utilities & Penalties						
Current Years Levy	\$106,543,694	\$101,308,315	\$95,221,709	\$87,384,748	\$83,504,420	\$60,601,071
Per Capita	\$ 1,440	\$ 1,369	\$ 1,288	\$ 1,150	\$ 1,102	\$ 932
Collections	\$102,068,269	\$ 97,867,927	\$92,190,446	\$84,941,805	\$81,092,881	\$59,280,901
Percent of Levy	95.80%	96.60%	96.82%	97.20%	97.11%	97.82%
Gross Tax Collections	\$105,757,417	\$100,255,971	\$94,716,144	\$87,260,989	\$83,838,990	\$60,720,312
Percent of Current Levy	99.26%	98.96%	99.50%	100%	100%	100.20%
Taxes Outstanding	\$ 5,154,984	\$ 5,087,219	\$ 4,075,978	\$ 3,570,413	\$ 3,084,325	\$ 2,574,299

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 2010 Taxable Values							
For General Purposes (\$ in 1,000's)	10,423,122	11,456	18,076	192,219	732,432	4,475	5,395
Percentage of Taxable Values	91.53%	.10%	.16%	1.69%	6.43%	.04%	.05%
Percentage of General Taxation	77.16%	.87%	1.1%	4.27%	16.27%	.09%	.24%
Analysis of 2010 Rates (Per \$1,000)							
General and Debt	3.6127	36.9355	29.7333	10.8408	10.8408	10.0637	22.1579
Fire	.2997	3.0645	2.4670	.8995	.8995	.8350	1.8384
School	2.1080	14.4000	3.4000	3.4000	6.8000	3.5000	6.8000
BC Assessment	.0664	.5051	.5051	.1987	.1987	.0664	.0664
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0686	.2401	.2332	.2332	.1681	.0686	.0686
Transit Authority	.3802	2.6808	2.2926	1.9937	1.6808	.3115	.3521

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

Revenue & Expenses

Last Five Fiscal Years Comparison

Revenue	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Property Taxes	\$ 57,102,978	\$ 53,744,200	\$ 50,028,475	\$ 46,096,676	\$ 42,221,337
Fees	31,986,573	30,299,883	29,734,827	26,139,978	24,568,587
Investment Income	3,936,552	4,675,736	4,373,379	3,176,526	2,455,874
Developer Contributions	24,753,504	24,070,731	34,135,750	10,046,811	15,913,931
Other Government Transfers	8,689,257	4,960,467	2,976,171	4,914,817	2,487,939
Other Proceeds and Gains (losses)	(338,223)	(1,054,873)	485,106	929,590	525,221
	<u>\$126,130,641</u>	<u>\$116,696,144</u>	<u>\$121,733,708</u>	<u>\$ 91,304,398</u>	<u>\$ 88,172,889</u>
Expenses¹					
<u>Analysis by function</u>					
Protective Services	\$ 26,763,533	\$ 25,008,681	\$ 22,310,829	\$ 22,997,397	\$ 19,173,524
Transportation Services	15,244,858	15,519,693	15,092,826	15,621,956	16,659,206
Recreation & Cultural	19,251,435	18,952,403	17,371,422	17,525,321	17,872,291
Water Utility	10,602,971	9,108,096	8,181,060	9,087,857	9,388,844
Sewer Utility	8,348,811	8,005,891	8,185,694	6,681,886	7,873,626
General Government	12,813,760	12,497,369	12,558,434	10,483,182	9,722,836
Planning, Public Health & Other	3,637,850	3,173,809	3,057,413	2,627,843	2,607,170
	<u>\$ 96,663,218</u>	<u>\$ 92,265,942</u>	<u>\$ 86,757,678</u>	<u>\$ 85,025,442</u>	<u>\$ 83,297,497</u>
<u>Analysis by object</u>					
Goods and Services	\$ 44,652,062	\$ 42,644,006	\$ 40,279,499	\$ 55,121,158	\$ 45,715,933
Wages and Salaries	32,790,856	31,066,979	28,409,307	25,732,751	23,789,492
Interest and Financing Fees	2,468,972	2,546,233	2,625,780	2,681,210	2,943,822
Amortization Expense	16,751,328	16,008,724	15,443,192	-	-
Contributed Subdivision Infrastructure	-	-	-	1,490,323	10,848,250
	<u>\$ 96,663,218</u>	<u>\$ 92,265,942</u>	<u>\$ 86,757,778</u>	<u>\$ 85,025,442</u>	<u>\$ 83,297,497</u>
Annual surplus	\$ 29,467,423	\$ 24,430,202	\$ 34,975,930	n/a	n/a
Net financial assets	\$ 16,503,061	\$ 15,220,515	\$ 15,185,951	\$ 10,195,203	\$ 3,916,247

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. Amounts reported starting in 2008 reflect the new standards; amounts reported for years prior to 2008 reflect the standards in place in those years.

Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>Capital Acquisitions</u>					
General Government	\$ 1,500,502	\$ 1,247,618	\$ 909,989	\$ 614,709	\$ 313,239
Transportation	18,034,548	19,315,595	21,805,576	9,211,318	10,934,142
Parks and Recreation	10,366,173	4,343,367	9,376,406	3,992,556	4,327,840
Protective Services	3,263,489	7,057,802	4,005,229	4,015,469	1,533,621
Public Health and Other	49,986	133,765	1,961,361	—	246,284
Sanitary Sewer & Waterworks	<u>9,180,942</u>	<u>9,665,095</u>	<u>7,995,296</u>	<u>2,549,499</u>	<u>6,164,641</u>
Total Capital Acquisitions	<u>\$42,395,640</u>	<u>\$41,763,242</u>	<u>\$46,053,857</u>	<u>\$20,383,551</u>	<u>\$23,519,767</u>
<u>Source of Funding</u>					
Revenue Funds	\$ 8,024,025	\$ 6,796,133	\$ 2,648,260	\$ 5,199,633	\$ 716,723
Reserve Funds	4,761,780	9,278,410	9,316,349	4,460,662	6,376,082
Contributed Assets	17,341,385	15,625,356	26,439,664	1,490,323	12,001,519
Long Term Debt	—	—	—	—	357,676
Grants	6,329,745	2,008,737	649,217	2,587,441	456,507
Development Fees & Other	<u>5,938,705</u>	<u>8,054,606</u>	<u>7,000,367</u>	<u>6,645,492</u>	<u>3,611,260</u>
Total Financing	<u>\$42,395,640</u>	<u>\$41,763,242</u>	<u>\$46,053,857</u>	<u>\$20,383,551</u>	<u>\$23,519,767</u>

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

District of Maple Ridge
11995 Haney Place
Maple Ridge, BC
Canada V2X 6A9

Phone: 604-463-5221
Fax: 604-467-7329



www.mapleridge.ca

