



District of Maple Ridge
British Columbia

GFOA Award Recipient
for Excellence in
Financial Reporting

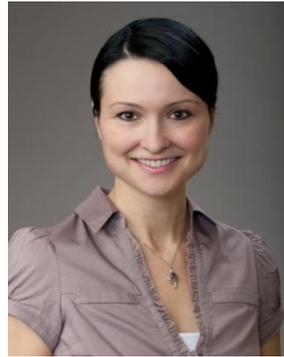
2011
Annual Report
For Fiscal Year Ending
December 31, 2011



Mayor Ernie Daykin
and Members of Council



Cheryl Ashlie
Councillor



Corisa Bell
Councillor



Judy Dueck
Councillor



Al Hogarth
Councillor



Bob Masse
Councillor



Michael Morden
Councillor



2011 Annual Report

District of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2011

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

Cover Photo: *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.....	27
Commissions of Council	28
Council Committees and Other Appointments.....	29
Services Provided by Municipal Departments	30
Awards	36
Summary of Services and Regional Relationships	37

Financial Section

Message from the Corporate Finance Officer	39
Introduction to Financial Statements	46

Consolidated Statements

Management's Responsibility for Financial Reporting ...	47
Auditors' Report	48
Significant Accounting Policies	49
Consolidated Statement of Financial Position	52
Consolidated Statement of Operations	53
Consolidated Statement of Change in Net Financial Assets	54
Consolidated Statement of Cash Flow	55
Notes to the Consolidated Financial Statements	56
Consolidated Report of Segmented Revenue and Expenses.....	66

Supporting Statements & Schedules

Schedule of Change in Operating Accumulated Surplus	68
Schedule of Change in Equity in Capital Assets	69
Schedule of Change in Reserved Accumulated Surplus	70
Continuity Schedule of Long Term Debt.....	72
Schedule of Tangible Capital Assets	74
Continuity Schedule of Reserves.....	76

Statistical Section

General Comparative Statistics	78
Major Property Tax Payers	80
Permissive Tax Exemptions	81
Assessment/Taxation Comparative Statistics	83
Property Assessments & Tax Rates.....	84
Revenue & Expenses - Last Five Fiscal Years Comparison	85
Tangible Capital Assets Acquired - Last Five Fiscal Years Comparison	86
Glossary	87
Map	Inside Back Cover

Canadian Award for Financial Reporting

Presented to

District of Maple Ridge
British Columbia

For its Annual
Financial Report
for the Year Ended
December 31, 2010

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



Linda C. Dawson
President

Jeffrey L. Esser
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2010. 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 21st consecutive year.

Message from the Mayor

On behalf of Council, I am pleased to present the 2011 Annual Report. This report provides you with a comprehensive overview of the District's financial performance for the fiscal year ending on December 31, 2011, as well as a review of departmental activities and program highlights for the year.

The District of Maple Ridge has much to be proud of, and as you review this document, I think you will see how one of Council's key visions for our community around a vibrant and sustainable Town Centre gained a lot of traction as the year went on.

In the first few months of 2011, construction work on the Downtown Enhancement Project was completed. Many people were struck with the way that the work 'above ground' transformed the Town Centre's streetscapes, but the majority of the work done is buried 'below ground' in the form of water, sewer and storm sewer systems that replaced pipes that have been in the ground for over half a century. This project ensures we can service the growth that will take place in downtown Maple Ridge.

At the same time this work was being completed, Council passed one of the most comprehensive investment incentive programs in the Province to encourage investment in our Town Centre. This piece of work is an extension of the investment that we have made on the infrastructure with the Downtown Enhancement Project. As we complete this report, the Town Centre Investment Incentive Program has generated well over \$100 Million of construction activity in the ground or in process for our community.

A further investment in our future was announced in early 2011 with the purchase of almost three acres of key property situated between two of Maple Ridge's Town Centre shopping malls. Throughout 2011, the largely derelict properties were cleared and the land was made development ready.

I highlight these three projects because each one of them reflects the flexibility that the District of Maple Ridge has due to sound financial planning and management.

The first, the Downtown Enhancement Project, was a financial partnership between Maple Ridge and the Federal and Provincial governments. By having projects 'shovel ready' and the financial reserves in place, we were able to get greater value for our citizens' dollars and move more quickly on a project that would have taken many years if we had to pay for it on our own.

The Town Centre Investment Incentive Program demonstrates how we can help create an attractive



environment for local property owners and developers to invest in the community. The incentives and partnership agreements were designed to encourage density, environmental sustainability and bring commercial and employment opportunities to our citizens, and they have worked.

The purchase of the downtown property was made possible by long term financial planning and management, where reserve funds are available to take advantage of opportunities that will benefit the

community as a whole. As a former business owner, I know that an organization needs to have a solid business plan and a solid financial framework to be successful.

Since 1874, Maple Ridge has accumulated close to a billion dollars worth of water lines, sewer lines, storm water systems, roads, sidewalks and the buildings and other assets owned by all of us as citizens. The following is often overlooked: We need to maintain what we already have, and each year as the community grows, the amount of infrastructure grows.

Managing our 'inventory' of infrastructure is a huge and complicated job. Planning for upgrades and replacements is critical, because you and I have very high expectations when it comes to turning on our faucets and receiving clean drinking water. At the same time, citizens have high expectations around the creation of more shopping and employment opportunities.

In 2011, we delivered solidly in both areas. The bold initiatives around development in our community have yielded solid results with the promise of more to come. At the same time, our District staff have done superb work ensuring our infrastructure and our assets are well maintained.

As you review this document, you will be able to see how our community's financial management ensures that we have the resources to deal with the challenges and opportunities of today, and looks ahead to ensure that we can meet the needs of the next generation of citizens.

A handwritten signature in black ink, which appears to read "Ernie Daykin". The signature is written in a cursive, flowing style.

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 2011 Annual Report. As Mayor Daykin noted, there were a number of initiatives that rolled out in 2011 that solidified the work around the Town Centre that has been ongoing for almost a decade.

The team of professionals who work for our community is inspired by the passion and dedication of our Mayor and Council and their determination to see our community vision become action and reality in Maple Ridge.

The Annual Report provides you with a list of projects accomplished in 2011, our goals for 2012, and the audited financial information for the year ending December 31, 2011.

Mayor Daykin, in his introduction, spoke about three projects that were delivered in 2011 that demonstrate how our Council is turning our community vision into action. The balance of this report contains numerous other accomplishments delivered across all of our divisions and departments.

Some of the accomplishments, such as the conversion of a fleet truck from a conventional gas engine to a fully electric vehicle, reflect ongoing programs designed to reduce our reliance on expensive fossil fuels and reduce our carbon footprint as we carry out our work.

In 2011, we celebrated the 10th Anniversary of the Greg Moore Youth Centre and it was clear that this place has fulfilled its role in helping our young citizens achieve their potential. At the 30th Anniversary celebration for the Maple Ridge Leisure Centre we all learned that this was the first facility of its type in North America.

In 2011 we saw the opening of the Maple Ridge Community Animal Shelter, a partnership between the District and the BC SPCA, a project first envisioned 20 years ago.

As you read through the 2011 Annual Report you will get a sense of the diversity of work involved in the day-to-day operations of the District. It is by careful planning that this work is done with efficiency, effectiveness and excellence.



Speaking to the 'excellence' of our work, Maple Ridge was recognized with a number of awards in 2011. The team that runs the Greg Moore Youth Centre was recognized by their peers for their work with youth in our community. Our community's Evacuation Plan was recognized, as was our work around a visit by 300 potential investors from the Real Estate Investment Network. Our financial reporting continues to be recognized by the Government Finance Officers Association with three different awards in 2011. The complete list is

contained within this publication.

In the introduction to the 2011 Citizens Report, co-authored by Mayor Daykin and I, we refer to a quote that says "a goal without a plan is just a wish." In Maple Ridge we have a strong vision, and some big goals, and we are confident that we can achieve them because we have a good solid plan, and strong financial management that underpins everything we do.

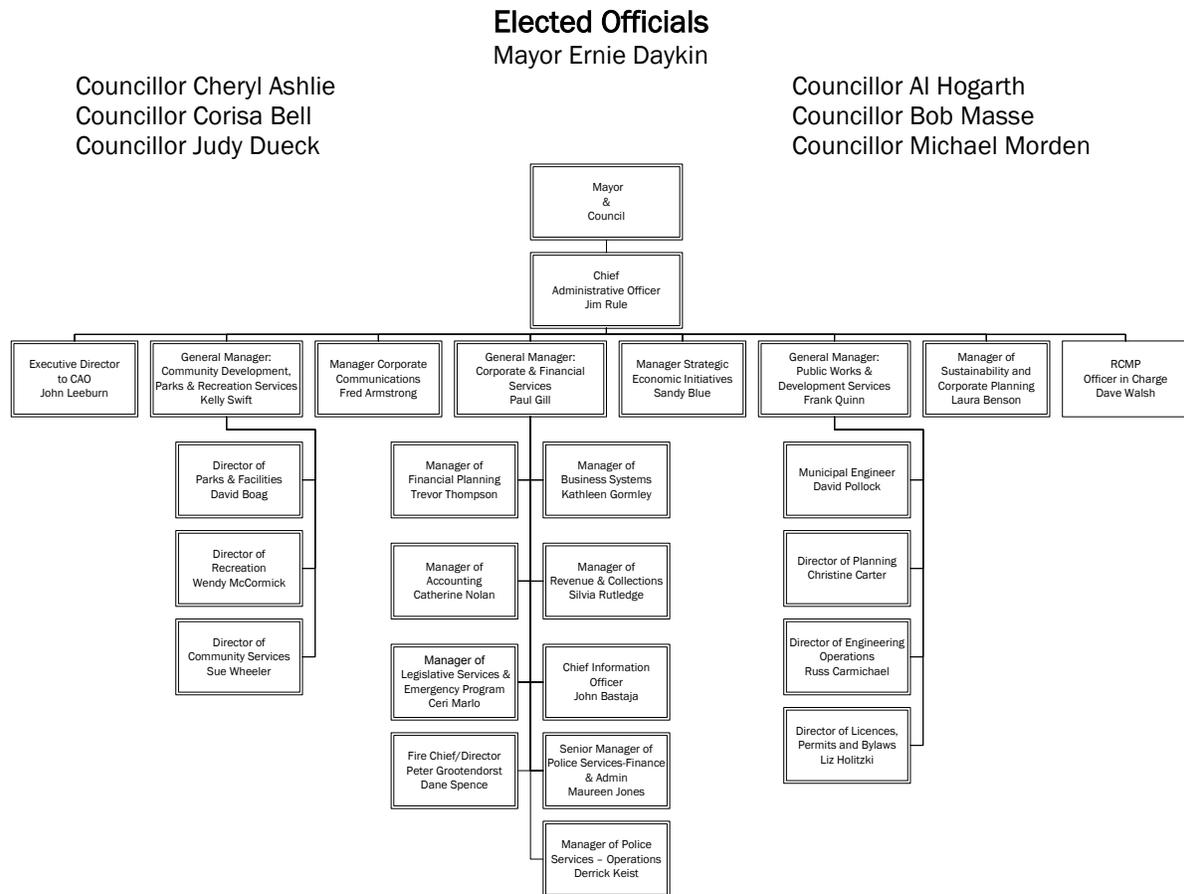
As Mayor Daykin noted in his introduction, we hope that you will take the time to read through this document. By looking at each division and department, you will better understand how our Council's vision becomes action. You will also see how we try to integrate work across departments to gain greater efficiency and effectiveness for citizens. Finally, if we've done our job, we hope that this document will help you see how our work today will have an impact on the community that we will pass on to our children.

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 written in a cursive, flowing style.

J. L. (Jim) Rule
Chief Administrative Office

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 Holitzki
Director of Parks & Facilities.....	David Boag
Director of Planning.....	Christine Carter, M.PL., MCIP
Director of Recreation	Wendy McCormick
Manager of Accounting.....	Catherine Nolan, CGA
Manager of Business Systems.....	Kathleen Gormley
Manager Corporate Communications.....	Fred Armstrong
Manager of Financial Planning	Trevor Thompson, BBA, CGA
Manager of Legislative Services & Emergency Program	Ceri Marlo
Manager of Police Services - Operations	Derrick Keist
Manager of Revenue & Collections	Silvia Rutledge
Manager Strategic Economic Initiatives.....	Sandy Blue, Ec.D, ABC
Manager of Sustainability and Corporate Planning.....	Laura Benson, CMA
Municipal Engineer.....	David Pollock, P.Eng.
Senior Manager of Police Services - Finance & Administration.....	Maureen Jones
RCMP Officer in Charge.....	Superintendent Dave Walsh

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

Municipal Solicitors - 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

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

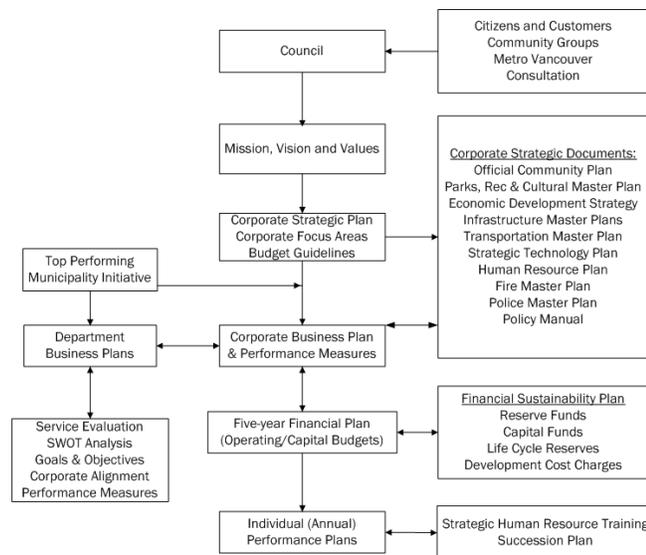
Community Relations

Vision 2025

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

Key Strategies

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



Economic Development

Vision 2025

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

Strategic Plan

The District enjoys the many benefits of having the majority of its residents work in the community in which they live.

Key Strategies

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

Environment

Vision 2025

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



Key Strategies

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

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

Financial Management

Vision 2025

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

Key Strategies

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

Governance

Vision 2025

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

Key Strategies

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

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

Inter-Government Relations/Networks

Vision 2025

The District receives outstanding levels of support and cooperation from senior levels of government, crown agencies, the regional district, the school district, our municipal neighbours, First Nations, community groups and corporate Canada because of the strong, positive working relationships, at both the political and staff level, that have been established and nourished over the years.

Key Strategies

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

Safe and Livable Community

Vision 2025

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

Key Strategies

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



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

Strategic Plan

Smart Managed Growth

Vision 2025

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



Key Strategies

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

Transportation

Vision 2025

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

Key Strategies

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



Progress Report

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

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

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

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



Progress Report

Community Relations Growing Citizens' Sense of Community

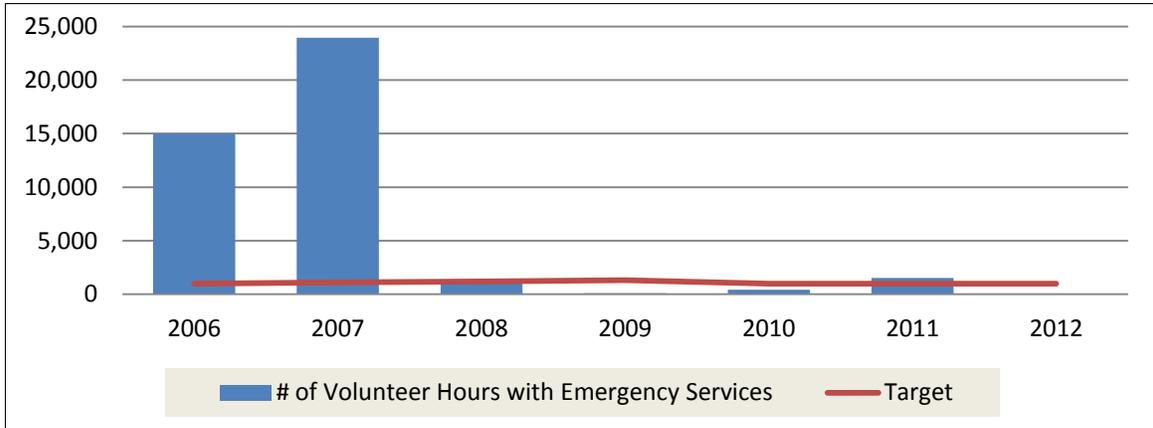
Emergency Services Volunteers

Target Statement

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

Overview

Volunteers provide an invaluable service to the community through their involvement with the Ridge Meadows Volunteer Crime Prevention programs, Search & Rescue initiatives, and call-outs with Emergency Social Services programs.



Status Report

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

Economic Development Diversify the Tax Base

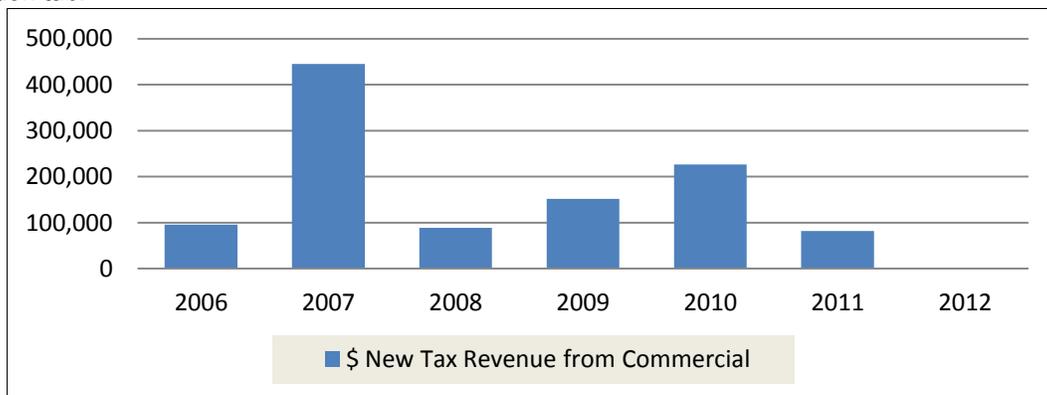
Increase Commercial Tax Base

Target Statement

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

Overview

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



Status Report

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

Progress Report

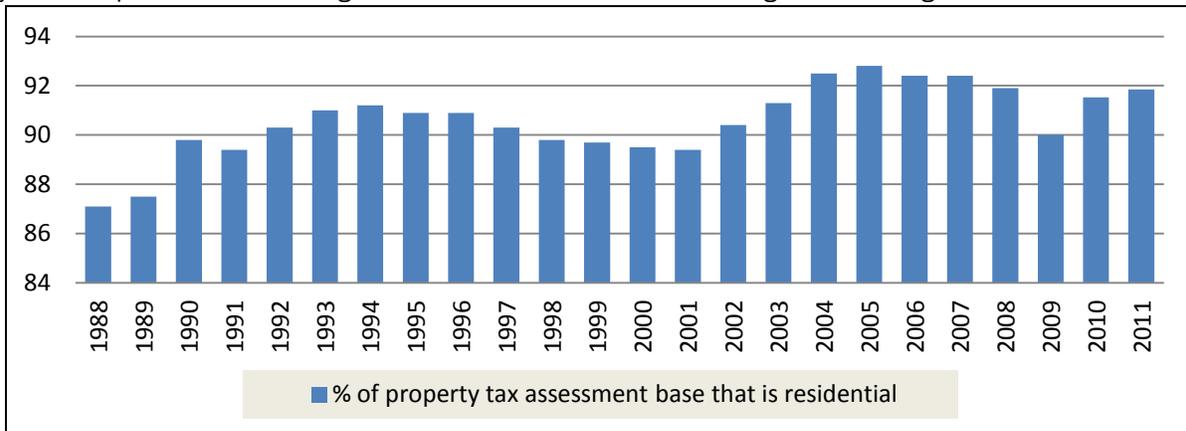
Residential Tax Assessment Base

Target Statement

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

Overview

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



Status Report

2011 saw an increase in the average market value in the Residential Class of about 5.5% while the commercial classes saw an average market value increase just under 2%. The result was a minor reduction in the proportion of the assessment base attributed to the residential class. Growth in the Residential sector was also slightly stronger than in the commercial sector with the end result being an increase in the assessment base attributed to the residential class.

Support Existing Local Business

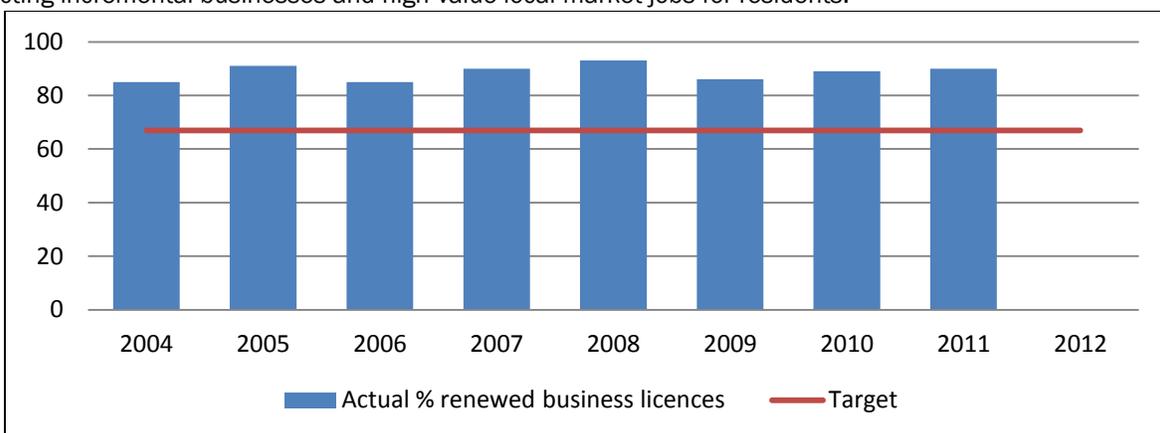
Business Licence Renewals

Target Statement

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

Overview

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



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

Status Report

Progress Report

Number of business licences issued in 2011:

Commercial:	1,517
Home-Based:	1,525
Non-Residential:	<u>1,217</u>
Total Business Licences:	4,259

Total Revenue \$595,161

Of the businesses licensed in 2010, 93% of commercial licences and 88% of home based licences were renewed in 2011.

Environment

Reduce Greenhouse Gas GHG Emissions

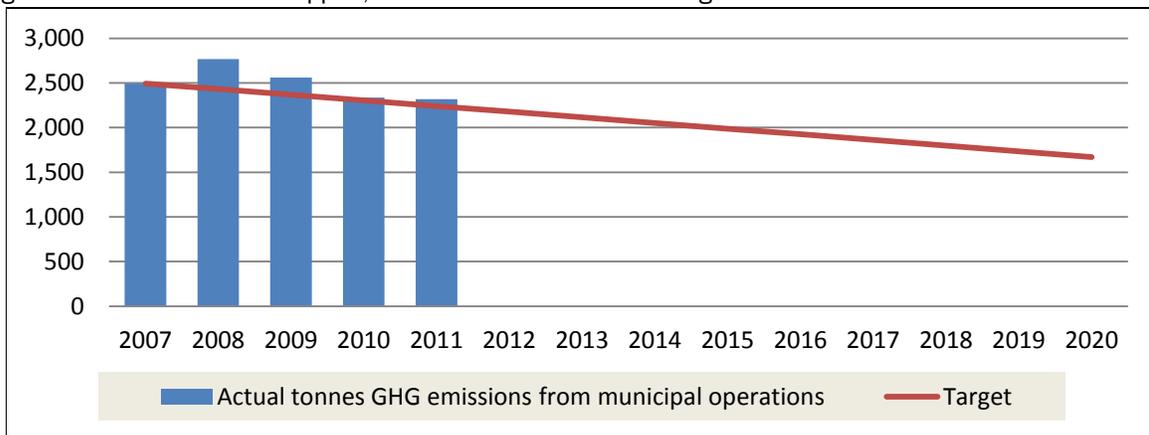
Carbon Neutral Municipal Operations

Target Statement

Reduction of energy consumption and the corresponding greenhouse gases through maintenance, procedural, mechanical and behavioural changes.

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

These are preliminary results for 2011. These numbers do not include a complete accounting of kilowatt hours (kWh) data which was not available at the time this report was completed.

Progress Report

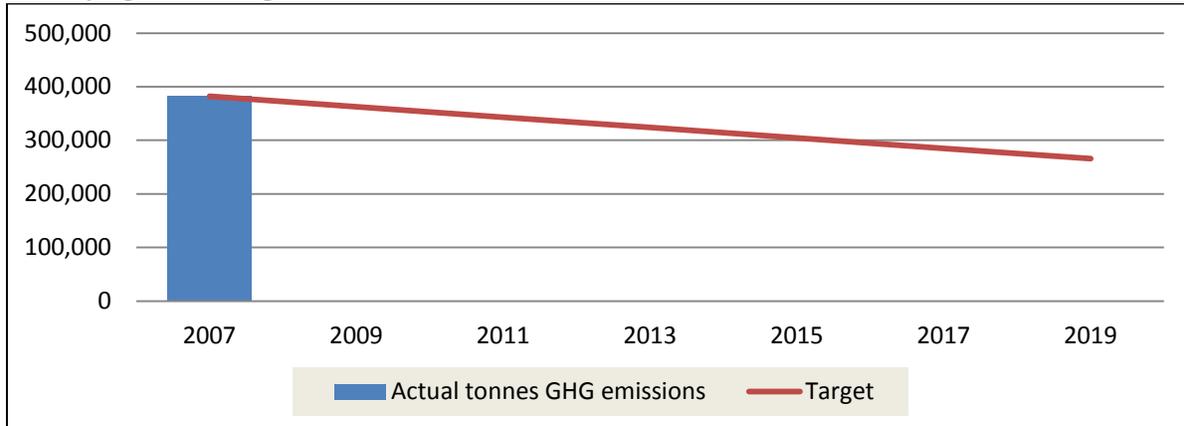
Community GHG Emissions

Target Statement

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

Overview

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



Status Report

Total emissions reported in this chart include the category Buildings-Large Industrial. This category is not included in the Provincial totals, but shown instead as a separate memo item. Note: 2010 CEEI Reports are planned for release in the first quarter of 2012.

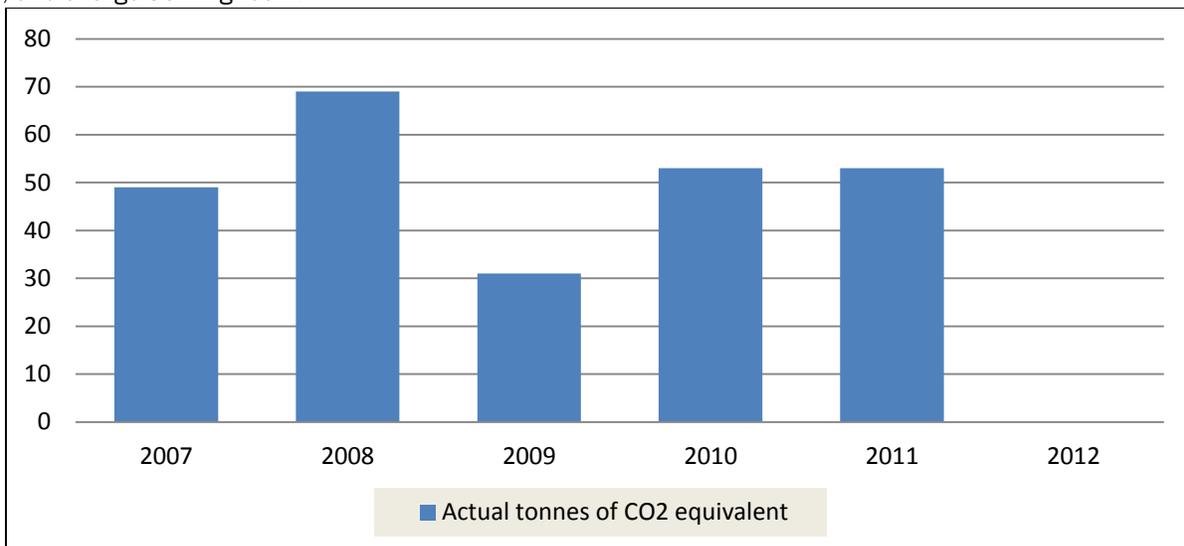
Fire Hall No. 1 GHG Emissions

Target Statement

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

Overview

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



Status Report

Preliminary results for 2011 indicate higher than expected emissions levels. This may be due to a number of factors including cold weather.

Progress Report

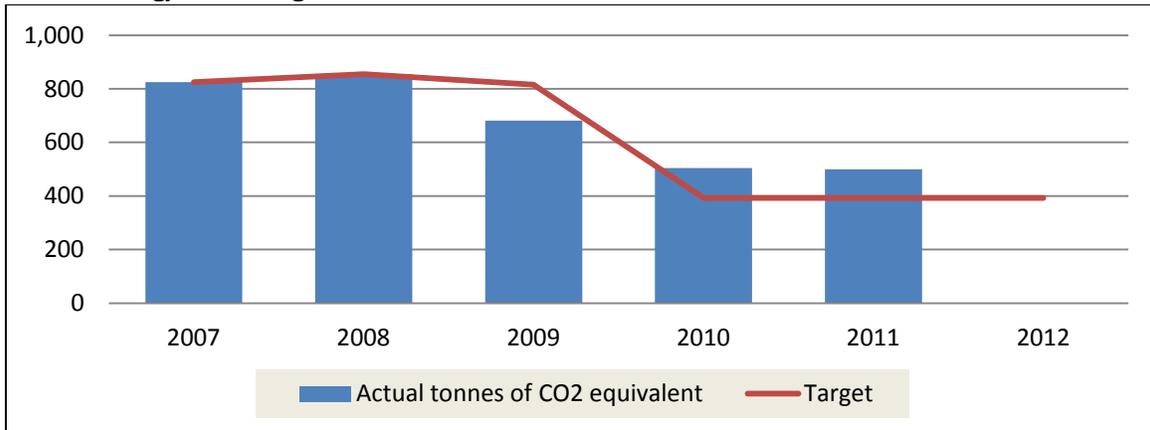
Leisure Centre GHG Emissions

Target Statement

To reduce greenhouse gas emissions by 54% from the 2008 baseline. Since the Leisure Centre's emissions are caused by using electricity and natural gas, reducing emissions means we will be using less energy and saving money.

Overview

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



Status Report

Preliminary results for 2011 indicate higher than expected emissions levels. This may be due to a number of factors including cold weather.

Stewardship of Natural Resources

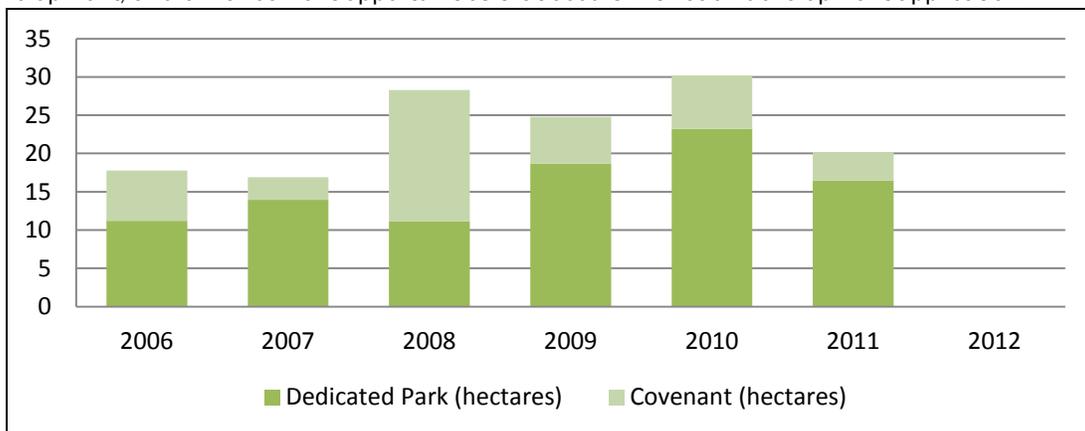
Protect Environmentally Sensitive Areas

Target Statement

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

Overview

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



Status Report (All Areas in Hectares)

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

Progress Report

Zero Waste

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

Target Statement

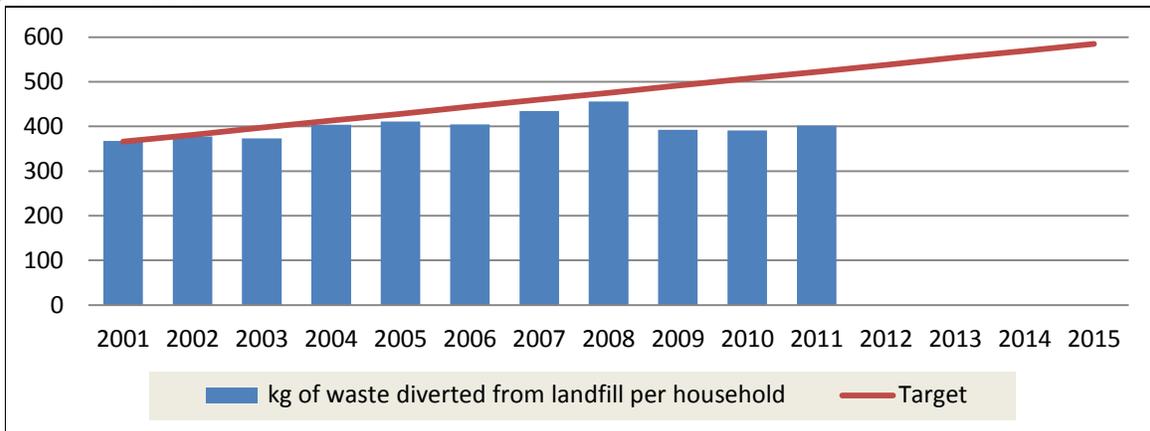
Our ultimate goal is Zero Waste, with an interim target of 585 kilograms per resident by the year 2015. This represents a 70% diversion rate from the 1995 level of waste going to landfill.

Overview

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

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

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



Status Report

The 2011 amount of waste diverted from landfill to recycling programs was 401 kilograms per household. This is calculated by taking the total waste diverted to recycling of 9,586 kilograms and dividing by 23,882 properties. Although the graph shows a decline, the waste diverted to recycling is a component of the total waste stream, and for 2011, 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

Financial Management Provide High Quality Municipal Services

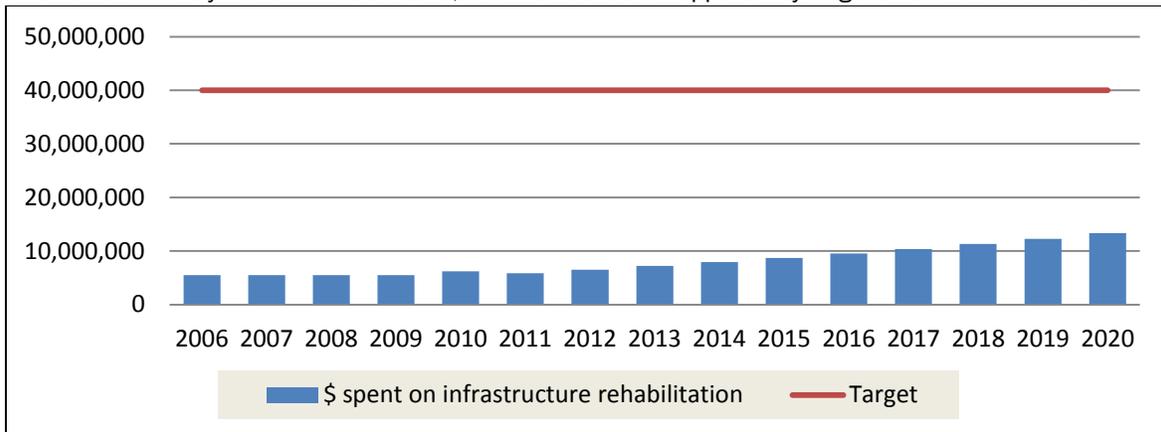
Best Practices in Infrastructure Management

Target Statement

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

Overview

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



Reduce Reliance on Property Taxes

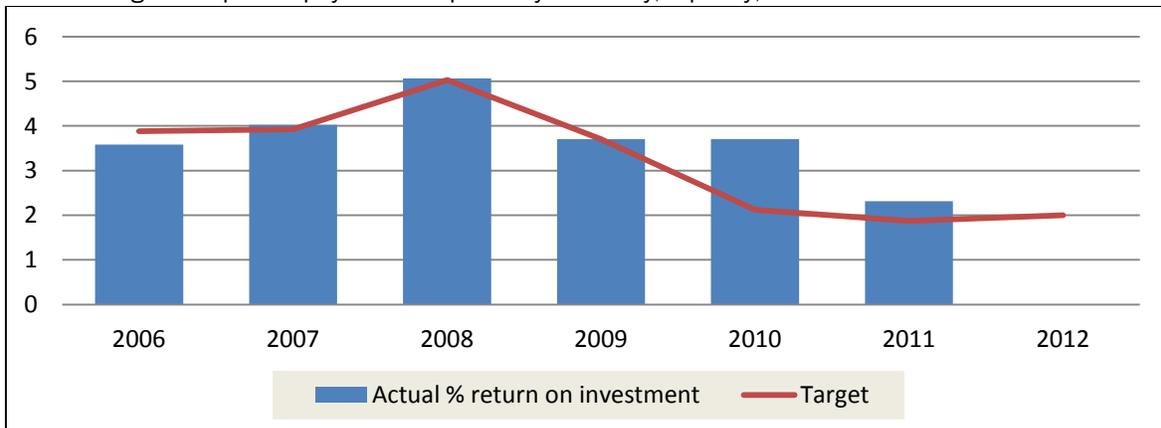
Maximize Return on Investment

Target Statement

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

Overview

The District maintains cash balances for several reasons. For example, property tax revenue arrives generally all at once to fund a year of expenditures. In addition, reserve balances are held for a variety of reasons such as for long-term capital projects. The Finance Department manages a portfolio of investments averaging over \$100 million. A conservative management philosophy is based primarily on safety, liquidity, and return on investment.



Status Report

2011 Money Market and short term rates remained near historic lows. Interest rates for all terms are projected to start increasing slowly over the next few years.

Progress Report

Governance Open Government

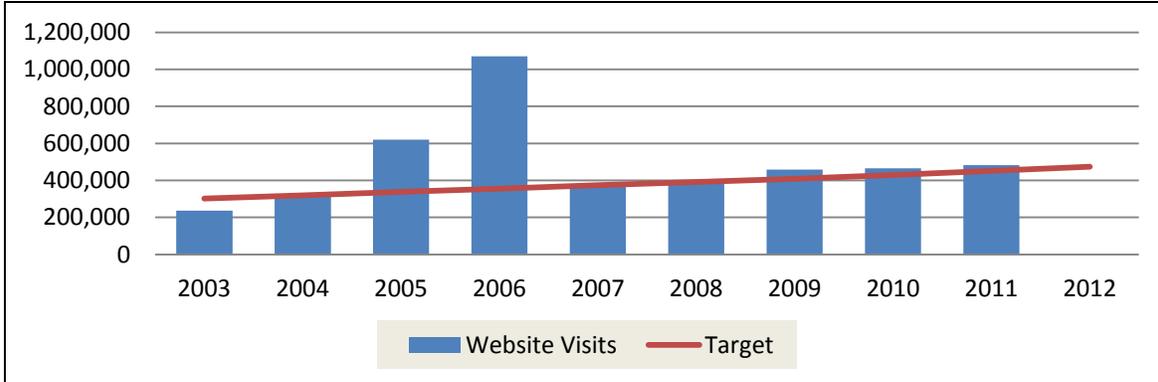
Website Visits

Target Statement

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

Overview

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



Status Report

Website visits increased by 4% over 2010 as a result of many new features being added. These include Facebook, Twitter, and Council Videos.

Inter-Government Relations and Partnerships Partnerships and Networks with Public Agencies

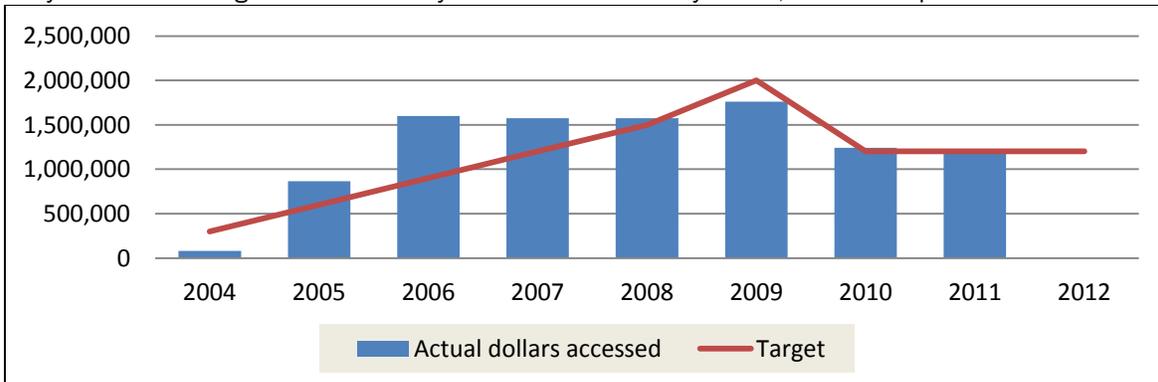
Support the Community Social Service Network

Target Statement

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

Overview

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



Status Report

The decreases in 2011 were not as significant as expected as some of the provincial gaming funding was restored following considerable community consultation.

Progress Report

Safe and Livable Community Emerging Social Issues

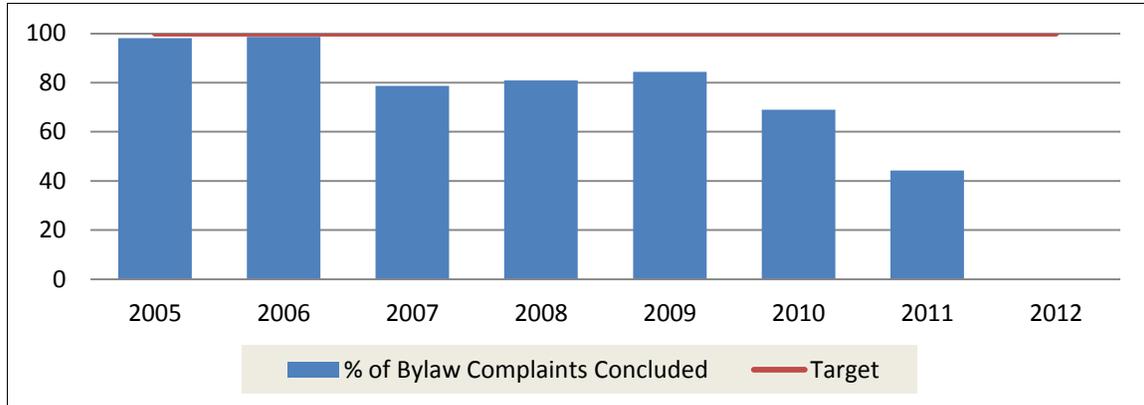
Bylaw Complaints Concluded

Target Statement

Ensure public compliance with Municipal bylaws.

Overview

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



Status

2011 Complaints received - 3,667

2011 Complaints concluded - 1,624

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

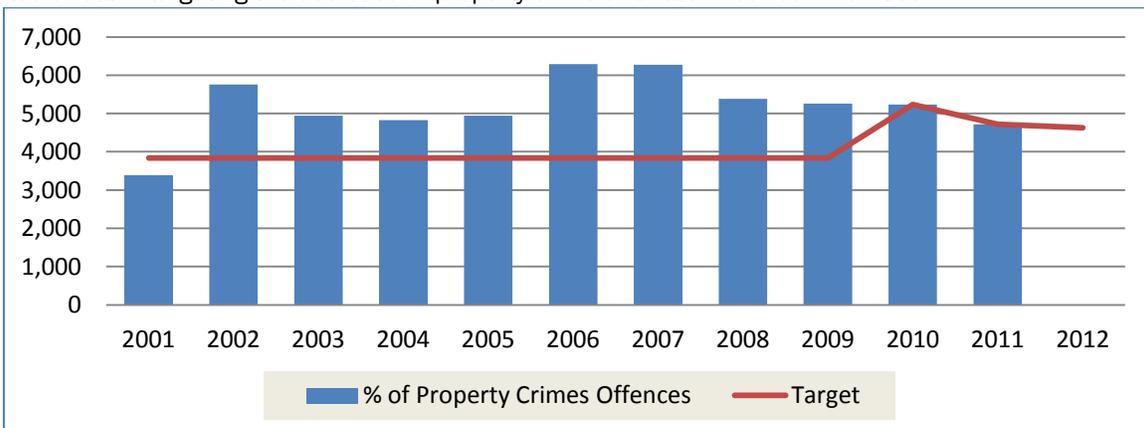
Reduce Property Crime Offences

Target Statement

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

Overview

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



Status

Property Crime represents 57% of total Criminal Code offences for 2011 and is trending down by 19% as compared to the same period of 2010. Of interest, vehicle thefts reported a dramatic decrease of 44% (-179 thefts) for the year. This trend was also experienced throughout the lower mainland district. This decrease can be attributed to the BAIT car program and targeting prolific offenders who are known to commit auto theft.

Progress Report

Fire Department

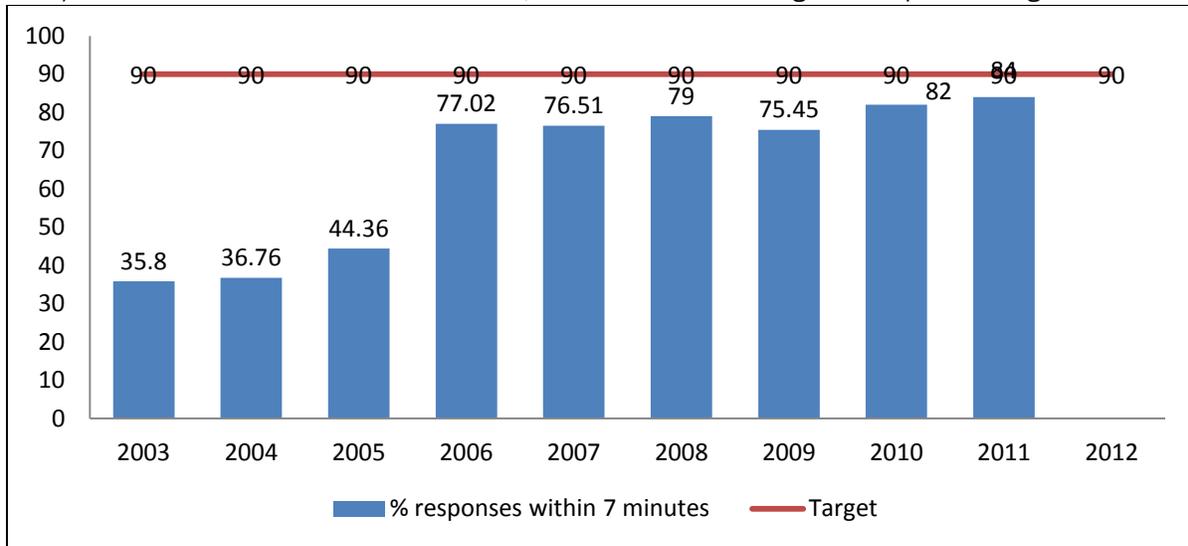
Reduce Fire Hall 1 Response Time

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. 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

Recreational, Educational and Social Activities

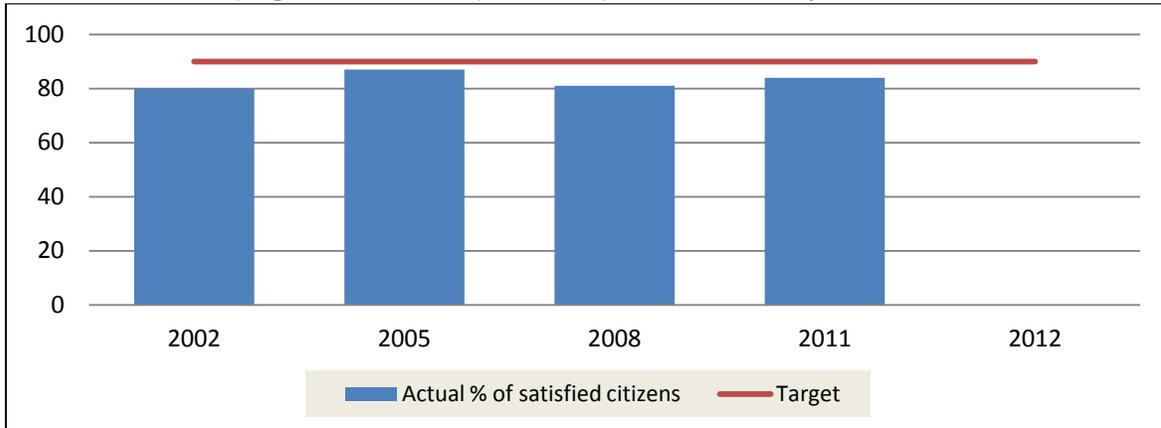
Citizens Who are Satisfied with Parks and Leisure Services

Target Statement

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

Overview

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



Status Report

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

Source: Parks and Recreation Survey conducted by Justason Marketing 2011.

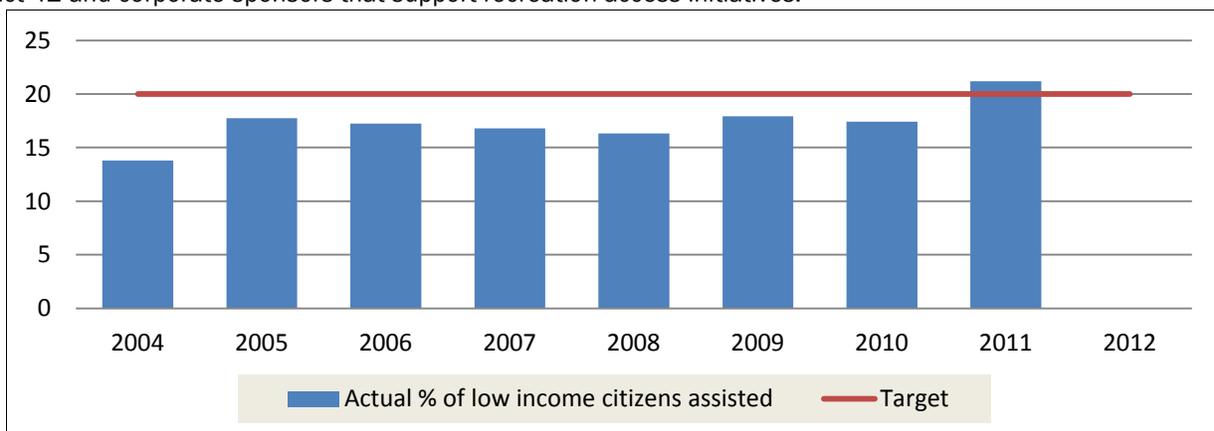
Low Income Citizens Accessing Recreation Services

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 2011, 2,536 subsidy memberships were provided to low-income citizens, representing 21.2% of the low-income population.

Progress Report

Water & Sewer

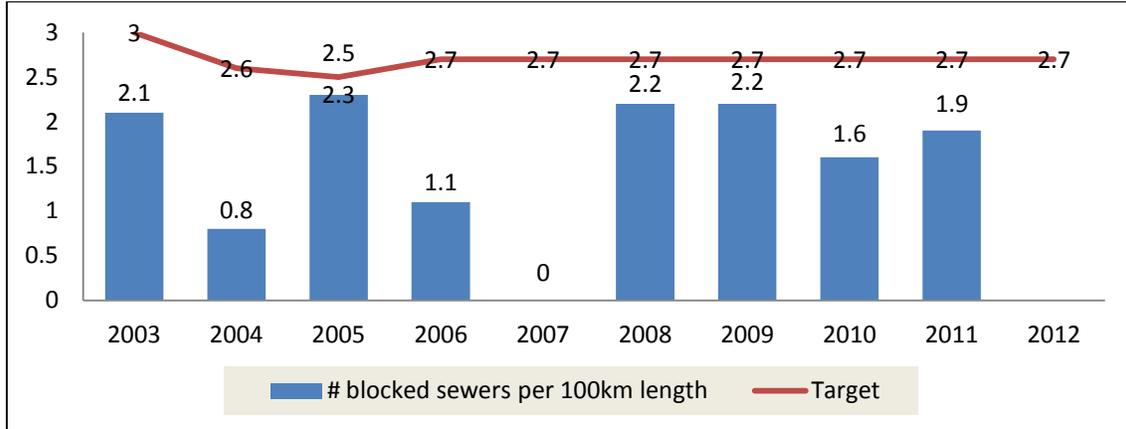
Maintain a Dependable Sewage System

Target Statement

To have FEWER blocked sewers than the national average.

Overview

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



Status Report

The 2011 data point represents an estimate.

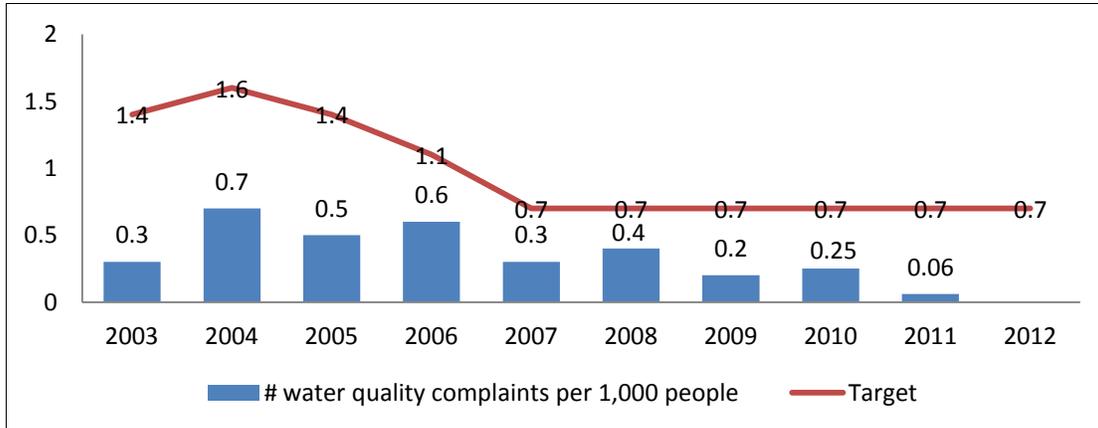
Provide High Quality Drinking Water

Target Statement

To have FEWER water quality complaints than the national average.

Overview

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



Status Report

The 2011 data point represents an estimate.

Progress Report

Smart Managed Growth

Growth Based on Sustainability Principles and Master Plans

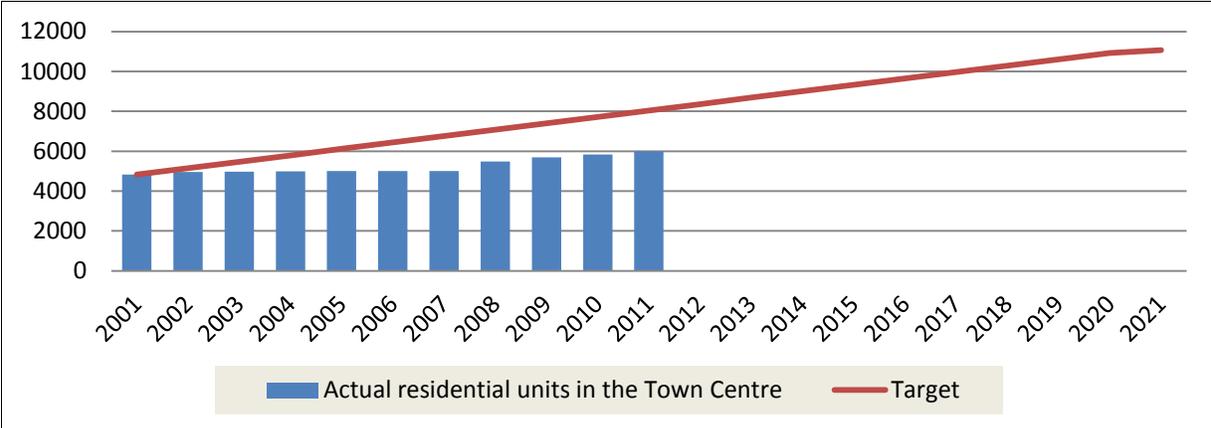
Increase Residential Density in the Town Centre

Target Statement

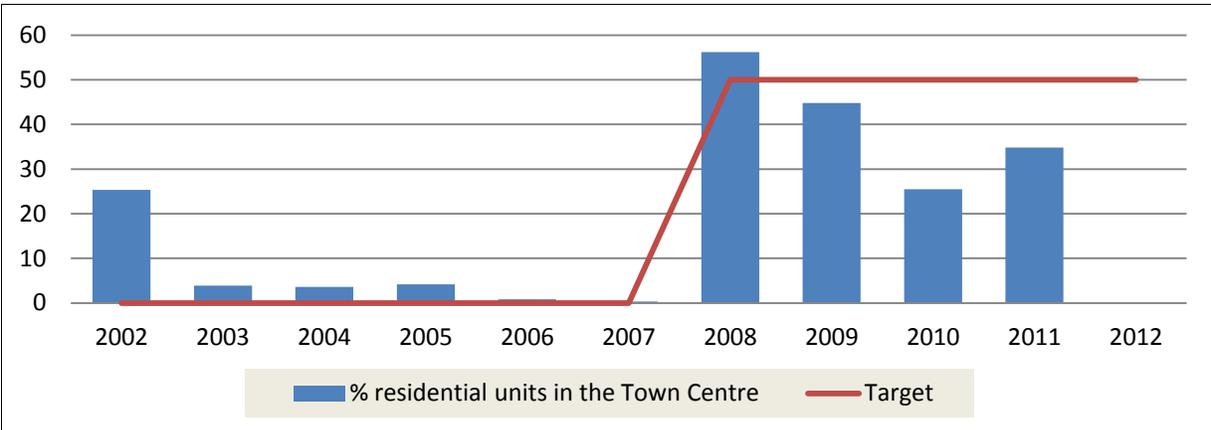
Encourage residential development in the Town Centre. According to projections in the District's Official Community Plan, 50% of the community's population growth should occur in the Town Centre.

Overview

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



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



Status Report

During 2011, 160 apartment units were added in the Town Centre. These units signify growth in Town Centre residential units of 2.7%. Of all residential units in Maple Ridge during this year, 34% were located in the Town Centre. The Town Centre Area Plan goal is to capture 50% of all residential development.

Progress Report

Transportation Safe, Efficient Transportation Network

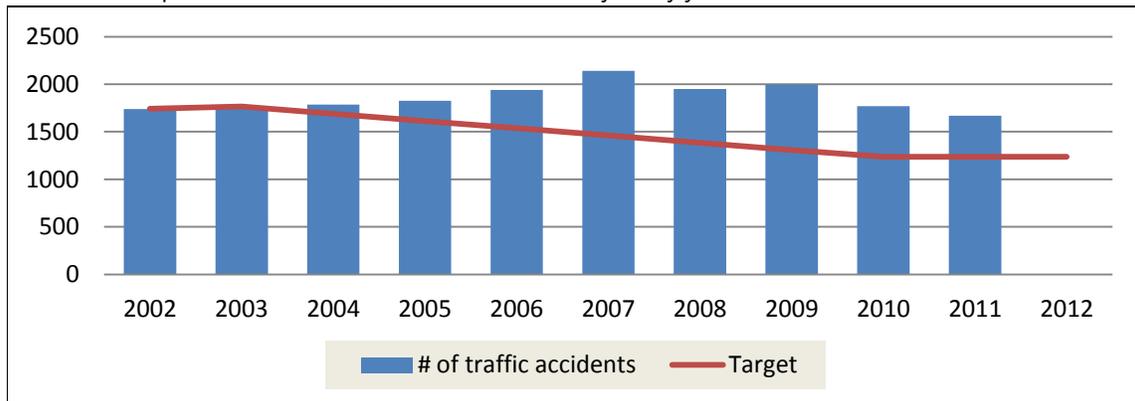
Improve Traffic Safety

Target Statement

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

Overview

This graph provides information regarding the number of crashes that occur each year in Maple Ridge. Also presented on the graph as the base line, is the number of crashes (both injury and non-injury) that occurred in 2003. For 2011 and beyond, no specific target has been identified. The target of 30% crash reduction from the 2003 baseline by 2010 was established by the Council of Ministers for Transportation and Highway in Road Safety Vision 2010. Due to population increases and many other influences, this target could not be achieved, although many road safety improvements were implemented. New data is available in May every year.



Status

Source: ICBC, Business Intelligence Competency Centre; counts rounded to the nearest 5; crashes in parking lots or involving parked vehicles are excluded. In 2011, a number of Safer City improvements were implemented.

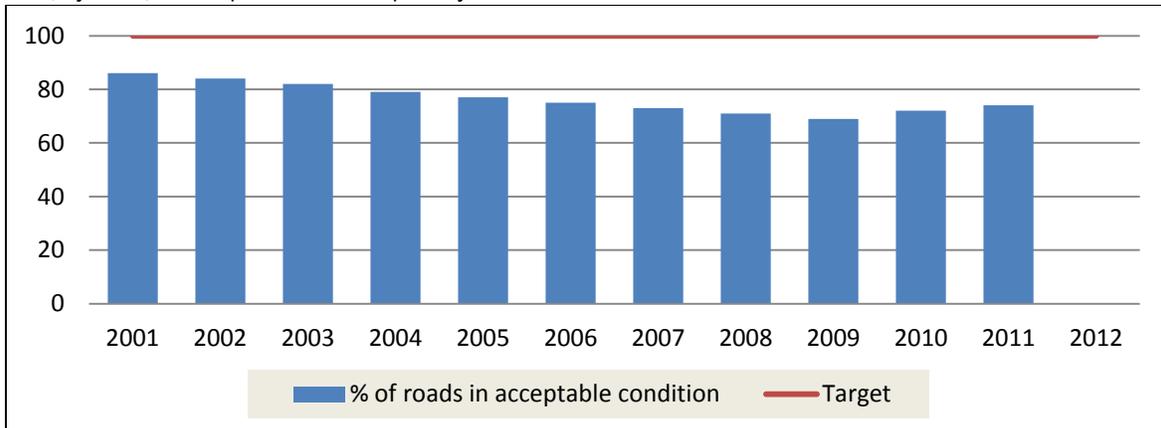
Provide Safe, Serviceable Roads

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.



Progress Report

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

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 No. 1 GHG emissions
 - Leisure Centre GHG emissions
 - Vehicle fleet efficiency
- Stewardship of Natural Resources
 - Protect environmentally sensitive areas
- Zero Waste
 - Encourage residents and business owners to reduce, reuse, and recycle

Financial Management

- Extend Useful Life of Facilities
 - Lifecycle studies completed and planned
- Financial Indicators
 - Debt 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
- 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

Water & Sewer

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

Smart Managed Growth

Adaptive Technologies in New Construction

Growth Based on Sustainability Principles and Master Plans

- Increase residential density in the Town Centre
- Provide new park areas

Innovative Infrastructure and Technology

- GHG Emissions

Transportation

Promote Alternative Modes

- Transportation to work

Safe, Efficient Transportation Network

- Improve traffic safety
- Provide safe, serviceable roads

Development Cost Charges Report

Maple Ridge, like many municipalities, has seen a brisk pace of development over the past number of years, and with each new subdivision comes a need to expand our infrastructure network. New development typically needs new roads; our sewer, drainage and water systems need to be expanded to provide those services, and as the population in an area increases, so does the need for additional parkland. The level of investment needed to support new development is significant and one of the mechanisms available to municipalities to help finance this investment is Development Cost Charges (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 2011 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$16,123,169	\$ 1,691,108	\$ 3,620,248
Collections*	3,647,402	59,380	413,669
Interest	289,560	29,896	64,894
Expenditures	<u>-893,641</u>	<u>-</u>	<u>-</u>
Closing Balances	<u>\$19,166,490</u>	<u>\$ 1,780,384</u>	<u>\$ 4,098,811</u>
Waivers & Reductions**	\$ 607,423	\$ 5,738	\$ -

	Water	Parks	Total
Opening Balances	\$ 1,661,509	\$ 9,115,692	\$32,211,726
Collections*	481,158	1,879,207	6,480,816
Interest	22,218	132,739	539,307
Expenditures	<u>-527,503</u>	<u>-2,149,731</u>	<u>-3,570,875</u>
Closing Balances	<u>\$ 1,637,382</u>	<u>\$ 8,977,907</u>	<u>\$35,660,974</u>
Waivers & Reductions**	\$ 71,089	\$ -	\$ 684,250

* 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 2011 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
Vice-Chair & Maple Ridge Historical Society Liaison
Community at Large

Craig Speirs
Brenda L. Smith
Wayne Beck
Mandeep Bhuller
Michael Cook
Voislav Cubaleski
Cyndy Johnson-McCormick
Faye Isaac
Councillor Michael Morden
Councillor Bob Masse (alternate)
Lisa Zosiak
Tracy Camire

Maple Ridge Historical Society Liaison
Maple Ridge Council Liaison

Municipal Staff Liaison

Economic Advisory Commission

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

Chair
Vice-Chair
Community at Large

Glenn C. Ralph
Chris Rounding
John Lyotier
Mary Jane Stenberg
Stan Duckworth
Malvin A. J. Harding
Michael Serry
Karen Pighin
Jeff Knutson
Mayor Ernie Daykin
Councillor Judy Dueck
Councillor Al Hogarth
Jim Rule
Sandy Blue
Darrell Denton
Alexandra Tudose

Downtown Maple Ridge Business Improvement Association
Maple Ridge Arts Council
Maple Ridge Pitt Meadows Chamber of Commerce
Maple Ridge Council Liaison

Municipal Staff Liaison

Maple Ridge and Pitt Meadows Parks & Leisure Services Commission

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

School District No. 42

Trustee Mike Murray, Chair
Trustee Eleanor Palis
Trustee Dave Rempel
Trustee Kathy Marshall (Alternate)
Mayor Ernie Daykin
Councillor Corisa Bell
Councillor Al Hogarth
Councillor Judy Dueck (Alternate)
Ian Brown
Alanna Carmichael
Don Mitchell
Tyler Shymkiw
Mayor Deb Walters
Councillor Doug Bing
Councillor Gwen O'Connell
Councillor Tracy Miyashita (Alternate)
Councillor David Murray (Alternate)
Garett MacDonald
Terri Smith
Kelly Swift
David Boag
Wendy McCormick
Sue Wheeler
Ingrid Kraus

Maple Ridge Council Liaison

Maple Ridge Citizens at Large

Pitt Meadows Council Liaison

Pitt Meadows Citizens at Large

Municipal Staff Liaison

Council Committees and Other Appointments

The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 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
Maple Ridge-Pitt Meadows Advisory Committee on Accessibility Issues
Parcel Tax Review Panel
Parks & Leisure Services Commission (MR/ PM)
Policing Task Force (MR/ PM)
Public Art Steering Committee
Social Planning Advisory Committee (MR/ PM)

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

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

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

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

Services Provided by Municipal Departments

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

Administration:

Chief Administrative Officer – Jim Rule

The Administration division of the Office of the CAO is responsible for the overall administration of the District's departments, developing corporate policy, providing leadership and direction for senior staff in the day-to-day and long-term business affairs of the District in accordance with Council's Strategic Plan, and providing advice to Council about District organizational and operating procedures.

The division consists of four departments:

Communications, Human Resources, Strategic Economic Initiatives, and Sustainability & Corporate Planning.

Communications

Manager Corporate Communications – Fred Armstrong

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

Human Resources

Executive Director to CAO – John Leeburn

The Human Resources department is a team of seven employees dedicated to providing a comprehensive series of services to the more than 600 full and part-time staff members of the District of Maple Ridge 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, we make sure the organization is focused on the overall vision and goals by ensuring each employee has an individual Performance Plan that defines and describes the their role in achieving the department's workplan. Human Resources facilitates many focus groups that provide employees with the opportunity to provide input to strategic planning and bring forward operational improvements that they see as they perform their duties and interact with colleagues and the public. Individual Performance Plans provide an opportunity for the employee and their supervisor to identify growth and development needs. Staff development is supported through internal and external training and project opportunities.



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

To promote efficiency, accountability, productivity and the well being of District staff, Human Resources administers the Attendance Support program, Employee Assistance programs, Occupational Health and Safety programs, Employee Recognition programs and employee welfare benefits administration. This team is also responsible for the administration of the payroll system, including the tracking of attendance and vacations.

Strategic Economic Initiatives

Manager Strategic Economic Initiatives – Sandy Blue

Invest Maple Ridge provides information and resources to help citizens start or grow their business. We market investment opportunities in Maple Ridge to our priority sectors – Advanced Technology, Education, Tourism, and Agriculture. Our goal is to attract industrial and commercial investment 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 & Corporate Planning

Manager of Sustainability & Corporate Planning – Laura Benson

The Sustainability & 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) Administration division is responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team (CMT), and CDPR attends to enquiries and requests for assistance from staff, Council, and the public.

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

Identified community needs are addressed by a variety of approaches from the direct provision of services to establishing partnerships that leverage expertise and funding from other sources.

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

Community Services

Director – Sue Wheeler

The Community Services department is comprised of four functions: Children's Services, Youth Services, Neighbourhood Development, and Social Planning.

Children's Services provides recreation program services for preschool children (0 - 5 years), school age children (6 - 12 years), throughout Maple Ridge and Pitt Meadows.

Youth Services provides recreational programming for youth (13 - 18 years) throughout Maple Ridge and Pitt Meadows. This area also oversees the Greg Moore and Pitt Meadows Youth Centres and the programming of Thomas Haney School Yard and Pitt Meadows Youth Action Parks.

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

Community Services recognizes the important role 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.



Social Planning under the direction of the Social Planning Advisory Committee supports and promotes initiatives focused on improving the social well-being of the community. Work is concentrated in four focus areas: building community capacity through Social Services Network Development; encouraging and promoting Community Solutions initiatives; Community Building efforts, programs and activities; and by encouraging socially sustainable practices for current and future citizens.

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, South Bonson Community Centre, and two outdoor pools.

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

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

Recreation

Director – Wendy McCormick

The Recreation department, in cooperation with the Parks & Facilities 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, Ridge Meadows Seniors Society, Maple Ridge Historical Society, School District No. 42, not for profit groups, and the business community.

Services Provided by Municipal Departments

Facilities include multi-use fitness and aquatic centres, seniors' recreation centre, ice arenas, library, the Arts Centre & Theatre, community halls, and the curling club.



Services include delivering recreation and education programs in arts and culture, aquatics, fitness, skating and more either through drop-in or pre-registered delivery models. A number of community services are also provided, such as recreation access programs, volunteer development, festival development, and community planning tables for healthy community initiatives. Customer service functions include facility/arena bookings, program registration and membership, and admission processing.

The Joint Services 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 (CFS) Administration division is responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team (CMT), and CFS attends to enquiries and requests for assistance from staff, Council, and the public.

The 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.

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

The department administers the Corporate Records Management Program and are responsible for compliance with Freedom of Information and Protection of Privacy legislation.

The triennial general local and school district elections as well as by-elections and referenda are conducted through the Clerk's department.

Responsibility for the acquisition and disposal of all of the District's land needs at the best possible value to the taxpayer and the administration of all District rental properties falls to the department.

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

Emergency Services

The Joint Municipal Emergency Program (JMEP) 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, the Director of Operations and Development Services, and the Emergency Program Assistant.



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

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 preparing and monitoring 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; developing and maintaining financial systems; investing and safeguarding the District's financial assets; conducting internal audits; and general cashing services.

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

Information 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 423 business computers, 42 virtual servers running on 42 physical servers, and all the associated software and databases over ten locations within the community.

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

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

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

Maple Ridge Fire Department

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

The primary mission of the Fire department is the protection and preservation of life, property and the environment in the District. This service is provided by a group of 50 dedicated paid-on-call firefighters, 48 full-time firefighters, six chief officers, and two administrative support staff.



The department relies heavily on cross-training and good communication to ensure that the department functions efficiently and effectively. Each of the assistant chiefs assumes responsibility for the operation of the individual Fire Halls. In addition to administrative duties, career officers assume the role of duty chief which involves responding to all serious Fire department emergency calls 24-hours-a-day, on a rotational basis.

The department provides a proactive approach to fire services through the development of multi-year business plans, which include detailed multi-year financial plans.

Ridge-Meadows RCMP

Officer In Charge – Superintendent Dave Walsh

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

The detachment currently has 109 members, with 84 assigned to Maple Ridge, 22 assigned to Pitt Meadows. Three members are supplied by the Provincial government. In addition, there are three civilian Community Safety Officers in Maple Ridge. Maple Ridge also contributes the equivalent of 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.

The 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 (PWDS) Administration division is responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team (CMT), and PWDS attends to enquiries and requests for assistance from staff, Council, and the public.

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 public.

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

Engineering

Municipal Engineer – David Pollock

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

The department is responsible for the sustainable planning and construction of new municipal services as well as maintenance or replacement of existing infrastructure to support the ongoing growth within Maple Ridge, including the planning, design and construction of municipal capital projects, infrastructure management and renewal, transportation and traffic management, and municipal services for land development.

Licences, Permits & Bylaws

Director – Liz Holitzki

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

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

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

The department 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 the management of the District facilities and fleet, municipal procurement, 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 essential and convenience features; and providing these services at a minimum cost to taxpayers in a manner as responsive to their needs as possible.

Services Provided by Municipal Departments

Planning

Director – Christine Carter

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. To carry out this work, the department coordinates the flow of information with a number of internal departments, stakeholder groups, and agencies involved in a project application.

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

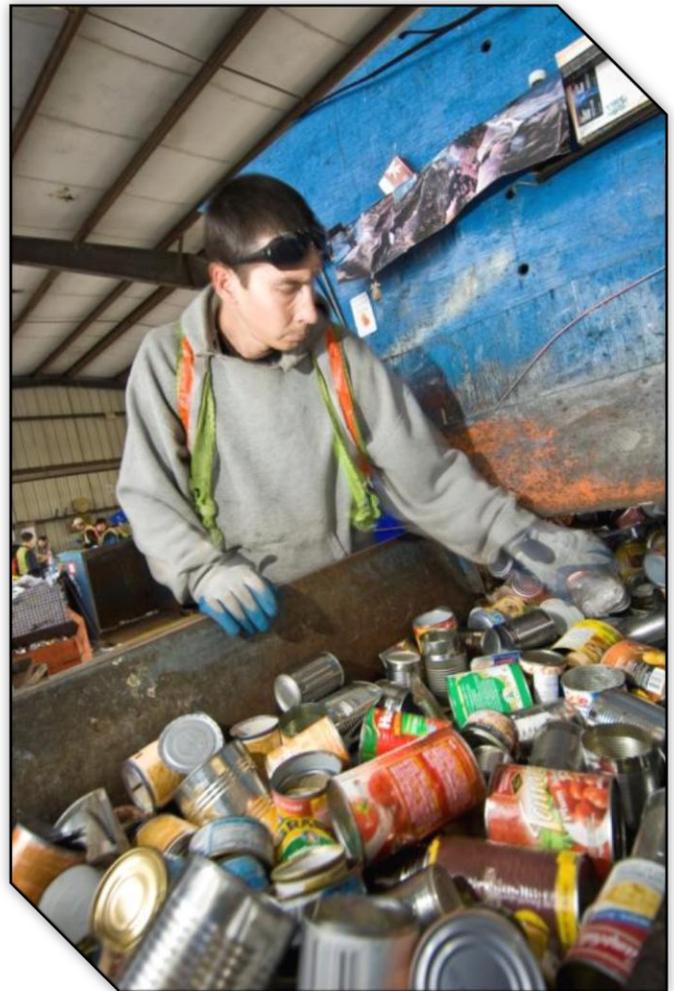
The department has a team of environmental specialists who work closely with District planners and engineers to ensure that Maple Ridge achieves the highest standards of environmental stewardship and sustainability. This team works in the field to assess the impact of specific project applications and 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 who promotes the 3R's (Reduce, Reuse, and Recycle), provides excellent customer service, seeks out partnerships to enhance recycling services and works to maximize financial and sustainability returns on recycled commodities.



Awards



The **CACP/Motorola® “Excellence in Emergency Preparedness Award”** was given to the District of Maple Ridge and the City of Pitt Meadows by a committee of

representatives from the Canadian Association of Fire Chiefs, the Emergency Medical Services Chiefs of Canada and the Canadian Association of the Chiefs of Police. The award was presented for the communities' joint *Evacuation Plan* that incorporates the use of GIS technology which will enable emergency responders to evacuate citizens in a timely manner.



District employees fund-raising for United Way



Ann Edwards on behalf of the District of Maple Ridge received the **Canadian Association of Certified Planning**

Technicians “Merit Award for Municipal Employer of the Year.” This award recognizes excellence by Planning Technicians and is an opportunity for CACPT to highlight the specialized skills and abilities of our members, and promote the fact that they are working across Canada in both the private and public sectors in a variety of settings.

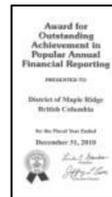


The District is the recipient of the 4th consecutive **Government Finance Officer’s Association (GFOA) “Distinguished Budget Presentation Award.”** In order to receive

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 **MarCom “Platinum Award”** in the Marketing/Promotion Campaign/Special Event category for the REIN Western Canada Field Trip held May 13, 2011. The District also received a **“Gold Award”** in the category of Annual Report/Government for the 2010 Citizens Report and **“Honourable Mention”**



The District is the recipient of the 15th 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.

in the category of Ads/Advertising Campaign for the Town Centre Investment Incentive Program. The MarCom Awards is an international competition for marketing and communication professionals involved in the concept, writing and design of marketing and communication programs and print, visual and audio materials. The competition has grown to perhaps the largest of its kind in the world.



The District is the recipient of the 21st 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 **BCRPA “Facility Excellence Award”** was given to the Greg Moore Youth Centre. This award recognizes excellence in facility concept, design development, maintenance or operation. Award winners demonstrate outstanding innovation which has made, or could make, significant impact in the Recreation and Parks field.



In October 2011, the **Real Estate Investment Network (REIN™)**, Canada’s leading real estate research organization released its latest report on the top cities and towns in British Columbia for real estate investment. For the third consecutive year, of the hundreds of cities and towns Maple Ridge and Pitt Meadows ranked #2. The report, titled *Top British Columbia Investment Towns 2011* analyzes the current and future prospects for real estate investment opportunities in the province, and identifies the top regions that will outperform in the coming decade.



The District is proud to announce that employees raised over \$30,000 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 eighth 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.

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**
A provincial government school system (residential and non-residential) serving kindergarten to grade 12 students in public schools and independent schools.
- **Municipal Finance Authority (MFA)**
A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.
- **Municipal Insurance Association (MIA)**
The District is a Subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the District is assessed a premium and specific deductible for its claims based on population.

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

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

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



Message from the Corporate Finance Officer



I am pleased to present, on behalf of the Finance Department, the 2011 Annual Report for the District of Maple Ridge. This report includes the Audit Report from BDO Canada LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2011.

Our 2010 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 21st 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, 2011. 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 2011 Progress Report, on page 9 communicates performance towards the achievement of these goals and objectives during 2011. We will continue to measure our performance in these areas and communicate our results.

2011 in Review

2011 was the last year of Council's three-year mandate and focus continued on enhancing the liveability of Maple Ridge now and for the future. The following highlights just a few of the accomplishments in 2011:

- Completion of the new animal shelter in partnership with the SPCA
- Accepted the Regional Growth Strategy
- Coordinated the 2011 civic election
- Introduced streaming video of Council meetings on the website

- Increased the number of online services available to citizens
- Invested over \$24M in infrastructure such as roads, drainage, water and sewer
- Established a District presence on social media sites such as Facebook and Twitter

Economic Climate

The global economic downturn that started in 2008 continued to create waves in 2011. While the United States started to show signs of recovery, the debt crisis in Europe shook investors' confidence and raised concerns about a return to a global recession. The "Occupy Wall Street" protests, seen around the world, highlighted concerns about economic inequality and the disparate impact of tough economic times on many people.

Canadian economic results were mixed for 2011. While businesses increased their spending on capital goods and national unemployment fell slightly, the year ended with a decline in the value of Canadian stocks. The outlook for 2012 can be described as cautiously optimistic, with expectations for growth tempered by concerns over increasing levels of household debt.

British Columbia's economy grew in 2011, predominately in the second half of the year; real GDP growth expanded by approximately 2%, putting BC's economic performance in the middle of provincial growth rankings.

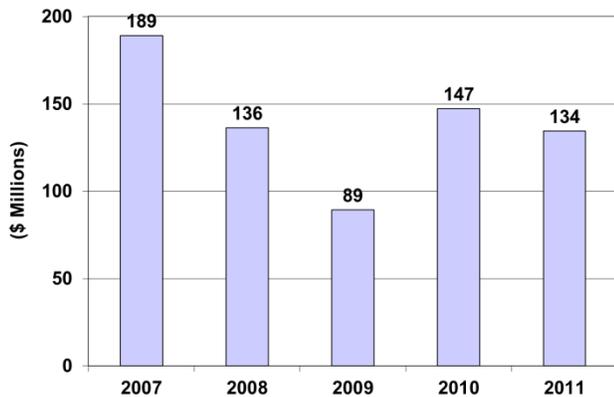
Unemployment rates in the province improved marginally in 2011, ending the year at 7.5%. The first quarter of 2012 has seen unemployment rates in BC fall slightly, to 7.3%, with predictions that 2012 will continue to see somewhat subdued economic growth in the province, perhaps lagging slightly behind the national average.

Locally, Maple Ridge has been identified as a prime area for investment opportunities, having been named as the #5 top Canadian Investment City and #2 top Investment Town in BC by the Real Estate Investment Network. To further build on this success Council developed a Town Centre Investment Incentive program to attract and encourage development in our town centre. At the end of 2011, the program was one-third of the way through its three-year term, with 31 projects potentially eligible for the program. Building permits were issued for over \$33 million (M) in construction value, with an additional \$77M in process.

In 2011, development related revenues were down from 2010 levels. The District issued 3,358 building permits with an estimated construction value of \$134M. The number of building permits issued in 2011 decreased by nearly 600 from 2010.

Message from the Corporate Finance Officer

Maple Ridge Construction Values



Maple Ridge issued 4,259 business licences in 2011, up slightly from those issued in 2010. Licences are issued for commercial, home-based, and non-residential businesses. Of the commercial and home-based licences issued in 2011, 93% and 88% were renewed respectively. The proportion of licences for each category has remained reasonably constant over the past five years with approximately 36% commercial, 36% home-based and 29% 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 2012-2016 Financial Plan was developed using the following key assumptions, all of which were discussed at Council meetings open to the public:

- The assessment base would experience real growth of 1.7% per year in 2012, returning to the targeted 2.35% for the balance of the Financial Plan.

Message from the Corporate Finance Officer

- Property tax revenues would increase by 4.0% in 2012 through 2016 which includes 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
- Recycling rates would increase 6% in 2012 and then 3% a year in 2013 through 2016

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 2012-2016 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 \$125K of the 2011 General Revenue Surplus towards Business Improvement Association facade improvements, a zoning amenities report, and a commercial/industrial study.

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 2011 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 87

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

The Consolidated Financial Statements are required under the British Columbia *Community Charter* Section 167, and are prepared in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. 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:

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

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 2011 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 \$5.8M to \$22.3M
- Municipal long-term debt decreased by \$1.88M to a total of \$38.5M
- Unused annual debt servicing capacity based on our current financial condition is \$16.8M

1 Consolidated Statement of Financial Position – Page 52

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 \$22.3M at the end of 2011, an increase of \$5.8M over 2010. 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 2011 is \$846.5M.

Financial Assets:

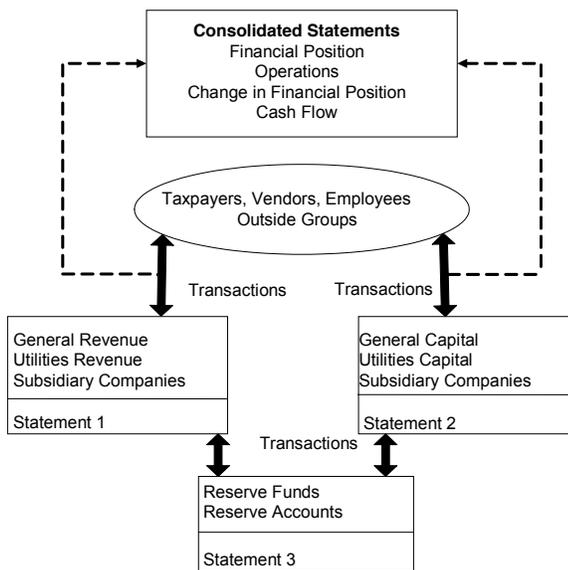
Overall, financial assets increased by \$8.9M over 2010.

- Cash and investments decreased by \$3.0M from a shift to portfolio investments
- Portfolio investments increased by \$11.9M

Liabilities:

Total liabilities increased by \$3.0M over 2010.

- The actuarially determined liability for future employee benefits is \$4.7M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow
- Restricted revenues increased by \$3.8M 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
- Deferred revenues decreased by \$3.3 million as revenues related to capital investment were recognized during the year.



2011 Consolidated Financial Statements

From a financial perspective, the results for 2011 are positive. The year ended without the Net Debt projected in the Financial Plan.

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 2011.

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 2011, information was restated for 2010 as a reflection of this practice. The result was to increase 2010 non-financial assets to \$794.5M from \$790.7M.

In 2011 non-financial assets increased by \$29.6M over 2010, primarily due to investment in tangible capital assets \$48M, offset by amortization of \$17.3M.

2 Consolidated Statement of Operations – Page 53

This statement reports the District's changes in economic resources and accumulated surplus for 2011, compared with budget and with 2010 results. Since annual revenues exceeded expenses, the District increased its accumulated surplus during the year. Included in this statement, is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed of before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

Consolidated Revenue

Compared to previous year (2010)

Revenues in 2011 increased \$6.5M over 2010 through a combination of the following:

- Revenue from general taxation increased \$3.96M through a combination of higher tax levies and growth of the assessment roll
- User fees and other revenue increased by \$950K. The main drivers of this increase include an increase in flat rate water and sewer levies, \$1.1M, offset by a reduction in building permit revenues.
- Development revenues and senior government transfers, often linked to capital projects, increased by \$637K over 2010. 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.

Consolidated Revenue

Compared to budget (2011)

As in previous years, there were variances between budget and actual (\$30.5M) 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 \$40M. This was offset by higher than expected revenues from investment earnings and contributions of tangible capital assets from development.

Consolidated Expenses

Compared to previous year (2010)

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 \$3.8M through a combination of increased amortization expense, \$488K, increases in labour costs, \$2.3M and increased costs for goods and services \$1.1M.

Consolidated Expenses

Compared to budget (2011)

The consolidated expenses for 2011 reflect a positive variance of \$8.3M compared to budget. Contributors to this positive variance include savings on financing costs from planned debt financing, \$900K, RCMP contract savings, \$751K, savings from labour and succession planning, \$883K, savings on water purchases, \$800K, and \$3.9M in committed projects and cost containment.

3 Consolidated Statement of Change in Net Financial Assets – Page 54

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 \$5.8M to \$22.3M as at the end of 2011. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$36.7M, resulting in Net Debt of \$20.2M. Timing differences between planned and actual capital expenditures are the reason for this variance.

4 Consolidated Statement of Cash Flow – Page 55

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 2011 decreased to \$27M from \$30M in 2010.

Message from the Corporate Finance Officer

5 Schedule 1 – Page 68

Schedule of Change in Operating Accumulated Surplus

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

Operating Expenses

Compared to previous year (2010)

Overall operating expenses increased by approximately \$3.36M from 2010. Factors contributing to this increase include continued implementation of the Fire Department Master Plan, increased RCMP contract costs, and successful recruitments for previously vacant positions.

Operating Expenses

Compared to budget (2011)

Overall operating expenses came in under budget by \$8.2M. Factors contributing to this variance were explained in Section 2.

6 Schedule 2 – Page 69

Schedule of Change in Equity in Capital Assets

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

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

7 Other

2011 Accumulated Surplus Distribution

i) Operating Accumulated Surplus (Schedule 1) – Page 68

The Operating Accumulated Surplus of \$11.4M (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 15 to the financial statements. These funds represent financial assets available to the District that Council has not earmarked for specific future use.

ii) Equity in Tangible Capital Assets (Schedule 2) – Page 69

The District has equity in capital assets of \$782M. This amount does not represent financial resources available to fund day-to-day operations, but rather equity in the physical assets used to provide services to the citizens of Maple Ridge.

iii) Reserve Accounts and Funds (Schedule 3) – Page 70

Reserve Accounts are appropriations of surplus, established informally and generally associated with the operating program. These totalled \$27.76M at December 31, 2011.

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 \$25.14M as at December 31, 2011.

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 \$52.9M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2011. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$15.4M and Net Debt increased similarly.

Assessment of Trends

The District has Net Financial Assets of \$22.3M at the end of 2011. This position has improved from Net Debt of \$1M in 2005, which was the result of a planned reduction to acquire physical assets including the Arts Centre and Theatre, an expanded Leisure and Youth Centre, the Library and office tower.

Based on current projections, we expect our financial position to move into Net Debt for the next 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 January of 2012, Council adopted a financial plan for 2012-2016. The plan includes \$20M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$65M of expenditures approved for 2011 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

Message from the Corporate Finance Officer

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 2012 are:

- Undertake a commercial/industrial study
- Invite expressions of interest for development of the District's downtown property
- Watermain replacement on Dewdney Trunk Road between Laity Street and 216 Street
- Road improvements on 232 Street
- Continue to promote the Town Centre Investment Incentive 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 21st 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 2011 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 11, 2012

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, 2011.

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 2011 Consolidated Financial Statements for the District include:

District Financial Statements:

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

Management's Responsibility for Financial Reporting

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

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

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

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



Paul Gill, CGA
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, 2011, 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, 2011 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 16, 2012

Consolidated Financial Statements

Significant Accounting Policies For the year ended December 31, 2011

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

(a) Reporting Entity and Basis of Consolidation

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

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

(b) Basis of Accounting

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

(c) Tangible Capital Assets

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

Estimated useful lives of tangible capital assets are as follows:

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

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

(d) Revenue Recognition

Taxation

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

Consolidated Financial Statements

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

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

User fees and other revenue

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

Senior government transfers

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

Development revenues

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

Investment income

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

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

Contributed tangible capital assets

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

(e) Use of estimates/measurement uncertainty

The preparation of financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(f) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2011 component of the Financial Plan Bylaw adopted by Council on May 10, 2011.

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, inventory available for resale, accounts payable and accrued liabilities, refundable performance deposits and long-term debt. Unless otherwise indicated, it is management's opinion that the District is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

(h) Cash and temporary investments

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

(i) Investments

Investments with an original maturity date of more than one year are reported as portfolio investments. Investments and pooled investments are reported using the cost method. Provisions for declines in the market value of investments are recorded when they are considered to be other temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

(j) Cost share agreement

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

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

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

(l) Employee future benefits

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

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

Consolidated Financial Statements

Consolidated Statement of Financial Position as at December 31, 2011

	2011	Restated 2010 (Note 12)
Financial Assets		
Cash and temporary investments (Note 1)	\$ 26,998,661	\$ 30,062,599
Portfolio investments (Note 1)	90,812,593	78,858,466
Accounts receivable (Note 2)	17,547,470	16,402,035
Recoverable local improvements (Note 3)	1,637,104	2,340,672
Other assets (Note 7)	610,856	590,720
Inventory available for resale	<u>187</u>	<u>471,658</u>
	137,606,871	128,726,150
Liabilities		
Accounts payable and accrued liabilities (Note 5)	13,142,472	12,221,774
Deferred revenue	8,928,225	12,217,228
Restricted revenue (Note 11)	41,042,622	37,176,499
Refundable performance deposits and other	8,964,044	5,812,594
Employee future benefits (Note 8)	4,684,900	4,411,500
Long term debt (Note 6, Schedule 4)	<u>38,505,484</u>	<u>40,383,494</u>
	115,267,747	112,223,089
Net Financial Assets	<u>22,339,124</u>	<u>16,503,061</u>
Non Financial Assets		
Tangible capital assets (Note 13, Schedule 5)	808,444,114	779,162,639
Undeveloped land bank properties (Note 17)	14,832,041	14,515,918
Supplies inventory	400,606	394,215
Prepaid expenses	<u>447,067</u>	<u>403,420</u>
	824,123,828	794,476,192
Accumulated Surplus (Note 15)	<u>\$ 846,462,952</u>	<u>\$ 810,979,253</u>



Paul Gill, CGA
General Manager, Corporate & Financial Services



Ernie Daykin
Mayor, District of Maple Ridge

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

Consolidated Financial Statements

Consolidated Statement of Operations

For the year ended December 31, 2011

	Actual 2011	Budget 2011 (Note 14)	Restated Actual 2010 (Note 12)
Revenue (Segment Report, Note 18)			
Taxes for municipal purposes (Note 9)	\$ 61,065,872	\$ 60,849,203	\$ 57,102,978
User fees and other revenue	32,936,021	33,191,738	31,986,573
Senior government transfers	12,817,578	27,359,427	8,689,257
Development revenue	3,920,831	30,508,556	7,412,119
Interest and investment income			
Investment Income	951,999		
Interest Income	3,076,399		
Less: Deferred amount	<u>(554,598)</u>		
Interest and investment income	3,473,800	2,012,000	3,936,552
Gaming revenues	756,427	400,000	125,600
Refinancing and other gains	102,031	-	5,327
Gain (loss) on disposal of tangible capital asset	(632,238)	-	(469,150)
Contributed tangible capital assets (Note 13)	<u>21,582,148</u>	<u>12,250,000</u>	<u>20,765,925</u>
	136,022,470	166,570,924	129,555,181
Expenses (Segment Report, Note 18)			
Protective services	28,793,697	29,661,630	26,763,533
Transportation services	16,152,629	16,581,090	15,281,119
Recreation and cultural	19,729,780	20,987,495	19,251,435
Water utility	10,582,120	12,677,615	10,602,971
Sewer utility	8,798,599	9,623,830	8,340,931
General government	12,816,529	15,381,485	12,813,760
Planning, public health and other	<u>3,665,417</u>	<u>3,928,527</u>	<u>3,637,850</u>
	100,538,771	108,841,672	96,691,599
Annual Surplus	<u>35,483,699</u>	<u>57,729,252</u>	<u>32,863,582</u>
Accumulated Surplus - beginning of year	<u>810,979,253</u>	<u>810,979,253</u>	<u>778,115,671</u>
Accumulated Surplus - end of year (Note 15)	<u>\$ 846,462,952</u>	<u>\$ 868,708,505</u>	<u>\$ 810,979,253</u>

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

Consolidated Financial Statements

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2011

	Actual 2011	Budget 2011 (Note 14)	Restated Actual 2010 (Note 12)
Annual Surplus	\$ 35,483,699	\$ 57,729,252	\$ 32,863,582
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(48,002,409)	(111,830,820)	(45,820,180)
Amortization	17,267,869	17,369,969	16,779,709
Proceeds from disposal of tangible capital assets	820,825	-	478,083
Loss(gain) on disposal of tangible capital assets	<u>632,238</u>	<u>-</u>	<u>469,150</u>
	(29,281,477)	(94,460,851)	(28,093,238)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	(6,389)	-	(16,872)
Reclassification of undeveloped land bank	-	-	239,700
Acquisition of land bank properties	(316,123)	-	(3,684,034)
Decrease (increase) in prepaid expenses	<u>(43,647)</u>	<u>-</u>	<u>(26,592)</u>
	(366,159)	-	(3,487,798)
Increase (decrease) in Net Financial Assets	5,836,063	\$ (36,731,599)	1,282,546
Net Financial Assets beginning of the year	<u>16,503,061</u>	<u>16,503,061</u>	<u>15,220,515</u>
Net Financial Assets end of the year	<u>\$ 22,339,124</u>	<u>\$ (20,228,538)</u>	<u>\$ 16,503,061</u>

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

Consolidated Financial Statements

Consolidated Statement of Cash Flow

For the year ended December 31, 2011

	Actual 2011	Restated Actual 2010 (Note 12)
Operating transactions		
Annual surplus	\$35,483,699	\$32,863,582
Items not utilizing cash		
Amortization	17,267,869	16,779,709
Loss on disposal of tangible capital assets	632,238	469,150
Contributed tangible capital assets	(21,582,148)	(20,765,925)
Restricted revenues drawn in	<u>(3,615,693)</u>	<u>(6,653,251)</u>
	(7,297,734)	(10,170,317)
Change in non-cash operating items		
Increase in prepaid expenses	(43,647)	(26,592)
Decrease (increase) in supplies inventory	(6,391)	(16,872)
Decrease (increase) in accounts receivable	(1,145,435)	(3,247,436)
Decrease (increase) in recoverable local improvements	703,568	85,249
Decrease (increase) in other assets	(20,136)	(11,700)
Decrease (increase) in inventory available for resale	471,471	-
Increase (decrease) in accounts payable and accrued liabilities	920,698	76,410
Increase (decrease) in deferred revenue	(3,289,003)	(796,741)
Increase (decrease) in refundable performance deposits	3,151,452	(549,472)
Increase (decrease) in employee future benefits	<u>273,400</u>	<u>(57,200)</u>
	1,015,977	(4,544,354)
 Cash provided by operating transactions	 <u>29,201,942</u>	 <u>18,148,911</u>
Capital transactions		
Proceeds on disposal of tangible capital assets	820,825	478,083
Cash used to acquire tangible capital assets	(26,420,261)	(24,814,555)
Cash used to acquire land bank properties	<u>(316,123)</u>	<u>(3,684,034)</u>
Cash applied to capital transactions	<u>(25,915,559)</u>	<u>(28,020,506)</u>
Investing transactions		
Decrease (increase) in portfolio investments	<u>(11,954,127)</u>	4,810,694
	(11,954,127)	4,810,694
Financing transactions		
Debt repayment	(1,878,010)	(1,845,809)
Collection of restricted revenues	<u>7,481,816</u>	<u>7,672,543</u>
Cash applied to financing transactions	<u>5,603,806</u>	<u>5,826,734</u>
Increase in cash and temporary investments	(3,063,938)	765,833
Cash and temporary investments - beginning of year	<u>30,062,599</u>	<u>29,296,766</u>
Cash and temporary investments - end of year	<u>\$26,998,661</u>	<u>\$30,062,599</u>
Supplementary information:		
Non-cash transactions:		
Transfer from undeveloped landbank properties to tangible capital assets	-	239,700
Transfer from inventory available for resale to tangible capital assets	471,471	-

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

Consolidated Financial Statements

Notes to the Consolidated Financial Statements For the year ended December 31, 2011

1. Cash and Investments

Cash and Temporary Investments:

Cash and temporary investments as at December 31, 2011 were comprised as follows:

	<u>Dec 31, 2011</u>	<u>Dec 31, 2010</u>
Cash	\$ 4,929,549	\$ 3,062,549
Temporary Investments	<u>22,069,112</u>	<u>27,000,050</u>
	<u>\$ 26,998,661</u>	<u>\$ 30,062,599</u>

Temporary investments are comprised of BC Credit Union term deposits with effective interest rates of 1.6% - 2.00%. Additionally, the District holds temporary investments of **\$1,652,394** (\$1,443,453 for 2010) and agreements receivable of **\$258,450** (\$159,918 for 2010) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2010	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2011
Latecomer Fees	\$ 59,059	\$ -	\$ 93,390	\$ 87,226	\$ 65,223
Cemetery Perpetual Care	774,062	99,878	50,978	99,878	825,040
Greater Vancouver Sewer & Drainage District	340,831	-	750,018	621,754	469,095
Albion Dyking District	<u>429,419</u>	<u>106</u>	<u>133,187</u>	<u>11,226</u>	<u>551,486</u>
	<u>\$ 1,603,371</u>	<u>\$ 99,984</u>	<u>\$ 1,027,573</u>	<u>\$ 820,084</u>	<u>\$ 1,910,844</u>

Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.90% - 6.43%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. For these investments, income is recognized as it is received; in 2011 returns were positive and ranged to 5.44%. Included in interest earnings are gains on the sale of investments before maturity. In 2011 gains totalled **\$1,148,044** (\$864,050 for 2010). 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, 2011 was **\$90,812,593** (\$78,858,466 for 2010). The market value at December 31, 2011 was **\$90,362,851** (\$80,409,332 for 2010), included in this amount is **\$nil** (\$500,000 for 2010) for securities shown at cost for investments for which there is no active market.

2. Accounts Receivable

	<u>2011</u>	<u>2010</u>
Property Taxes	\$ 6,258,187	\$ 5,749,866
Other Governments	4,770,393	4,211,654
General and Accrued Interest	2,531,650	2,063,871
Development Cost Charges	<u>4,163,340</u>	<u>4,532,167</u>
	17,723,570	16,557,558
Less: Allowance for Doubtful Accounts	<u>(176,100)</u>	<u>(155,523)</u>
	<u>\$ 17,547,470</u>	<u>\$ 16,402,035</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, 2011 the recoverable balance was comprised as follows:

	<u>2011</u>	<u>2010</u>
Recoverable from property owners		
Local improvement fund projects	\$ 1,637,104	\$ 2,216,485
Recoverable from Province		
Sewerage projects	<u>-</u>	<u>124,187</u>
	<u>\$ 1,637,104</u>	<u>\$ 2,340,672</u>

4. Pension Plan

The District and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 173,000 active members and approximately 63,000 retired members. Active members include approximately 35,000 contributors from local governments.

The latest 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. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The District paid **\$2,360,765** (2010 - \$2,099,231) for employer contributions to the Plan in fiscal 2011, while employees contributed **\$1,946,622** (2010 - \$1,727,051) to the plan in fiscal 2011.

5. Accounts Payable and Accrued Liabilities

	<u>2011</u>	<u>2010</u>
Accounts Payable:		
General	\$ 5,093,886	\$ 4,861,622
Other Governments	6,741,112	6,050,779
Salaries and Wages	<u>663,536</u>	<u>620,986</u>
	12,498,534	11,533,387
Accrued Liabilities:		
Vacation Pay	264,805	334,949
Other Vested Benefits	<u>379,133</u>	<u>353,438</u>
	<u>643,938</u>	<u>688,387</u>
	<u>\$ 13,142,472</u>	<u>\$ 12,221,774</u>

Consolidated Financial Statements

6. Long Term Debt (Schedule 4)

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

The District carries no debt for others.

Debt issued and outstanding as at December 31, 2011 was **\$38,505,484** (\$40,383,494 for 2010). In 2012 the District will enter into additional debt totalling \$5.52M under loan authorization bylaw numbers 6659, 6560, 6562 and 6679. The amounts payable over the next five years reflect the District's commitment for both existing debt and amounts that will be borrowed in 2012.

The following debenture debt amounts plus related interest are payable over the next five years:

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$ 1,814,777	\$ 2,428,959	\$ 2,488,890	\$ 2,550,786	\$ 2,614,712

The District has the following authorized but un-issued long term debt as at December 31, 2011:

<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 **\$610,856** (\$590,720 for 2010).

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, 2011. The valuation resulted in an unamortized actuarial loss of \$700,900 (\$486,900 loss for 2010) at December 31, 2011. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2011 was \$4,684,900, (\$4,411,500 for 2010) comprised as follows:

	<u>2011</u>	<u>2010</u>
Benefit Liability - Beginning of the year	\$ 4,411,500	\$ 4,468,700
Add: Current service costs	341,900	313,800
Interest on accrued benefit obligation	213,400	224,900
Less: Amortization of actuarial loss (gain)	44,500	13,200
Benefits paid during the year	<u>(326,400)</u>	<u>(609,100)</u>
Benefit Liability - End of the year	4,684,900	4,411,500
Less: Unamortized actuarial loss (gain)	<u>700,900</u>	<u>486,900</u>
Accrued benefit obligation - End of the year	5,385,800	4,898,400

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

	<u>2011</u>	<u>2010</u>
Discount rate (long-term borrowing rate)	3.40 %	4.25 %
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 2011 of **\$98,359,060**, (\$93,932,367 for 2010) were comprised as follows.

	<u>2011</u>	<u>2010</u>
Municipal Tax Levies	\$ 61,065,872	\$ 57,102,978
Levies for other authorities		
School taxes	29,434,404	28,992,968
Greater Vancouver Transit Authority	5,623,557	5,664,892
British Columbia Assessment Authority	897,324	894,907
Greater Vancouver Regional District Parks	904,315	883,862
Dyking Districts	430,826	390,170
Municipal Finance Authority	<u>2,762</u>	<u>2,590</u>
Total Collections for Others	<u>37,293,188</u>	<u>36,829,389</u>
Total Tax Levies	<u>\$ 98,359,060</u>	<u>\$ 93,932,367</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 2011 this estimate is **\$458,860** (\$483,949 for 2010). These amounts are included in accounts payable and accrued liabilities.

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

(b) Contractual Obligations

(i) Water

(a) The District has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the District expects to incur costs of approximately **\$6,985,712** over the next 3 years. The liability is recorded as the related costs are incurred.

(ii) Recreation and Cultural Services

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

(c) Unrecognized Liability

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

11. Restricted Revenues

Restricted revenues held by the District as at December 31, 2011 of **\$41,042,622**, (\$37,176,499 for 2010) were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	Actual	Actual	Actual	Actual
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Beginning Balance	\$ 32,211,726	\$ 31,644,928	\$ 162,355	\$ -
Collections and interest	7,020,123	7,174,886	166,482	173,961
Disbursements - operating	(610,934)	(1,282,185)	-	-
Disbursements - capital	(2,959,941)	(5,325,903)	(33,755)	(11,606)
Ending Balance	<u>\$ 35,660,974</u>	<u>\$ 32,211,726</u>	<u>\$ 295,082</u>	<u>\$ 162,355</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual	Actual	Actual	Actual
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Beginning Balance	\$ 4,802,418	\$ 4,512,279	\$ 37,176,499	\$ 36,157,207
Collections and interest	295,212	323,696	7,481,817	7,672,543
Disbursements - operating	(11,064)	(33,557)	(621,998)	(1,315,742)
Disbursements - capital	-	-	(2,993,696)	(5,337,509)
Ending Balance	<u>\$ 5,086,566</u>	<u>\$ 4,802,418</u>	<u>\$ 41,042,622</u>	<u>\$ 37,176,499</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 2011, 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 0.5% of tangible capital assets.

The impact of these changes was to:

- Increase opening accumulated surplus by \$333,832
- Increase closing accumulated surplus by \$3,729,991 as follows:

	2010 (restated)	2010 (previously reported)
Net Financial Position	\$ 16,503,061	\$ 16,503,061
Tangible capital assets (book value)	779,162,639	775,432,647
Undeveloped land bank	14,515,918	14,515,918
Other non-financial assets	<u>797,635</u>	<u>797,635</u>
Accumulated Surplus	<u>\$ 810,979,253</u>	<u>\$ 807,249,261</u>

- Increase annual surplus by \$3,396,159 as follows:

	2010 (restated)	2010 (previously reported)
Revenues	\$ 129,555,181	\$ 126,130,641
Expenses (expenditures) other than capital and amortization	79,911,890	79,911,890
Amortization expense	<u>16,779,709</u>	<u>16,751,328</u>
Annual Surplus	<u>\$ 32,863,582</u>	<u>\$ 29,467,423</u>

13. Tangible Capital Assets

	Net book value	
	<u>2011</u>	<u>2010</u> (restated)
Land	\$ 163,746,422	\$ 152,958,988
Buildings	54,492,347	56,027,780
Transportation network	188,149,163	187,574,645
Storm system	159,840,958	155,343,455
Fleet and equipment	12,531,688	12,975,149
Technology	3,822,127	3,682,668
Water system	95,625,842	93,146,901
Sanitary system	117,602,837	106,215,140
Other	<u>12,632,730</u>	<u>11,237,913</u>
	<u>\$ 808,444,114</u>	<u>\$ 779,162,639</u>

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

During the year there were no write-downs of assets (2010 - \$Nil) and no interest was capitalized (2010 - \$Nil). In addition, roads and related infrastructure, underground networks and technology assets contributed to the District totaled **\$21,582,148** (\$20,765,925 for 2010) and were capitalized at their fair value at the time of receipt. Property with a book value of \$471,471, listed as available for sale at the end of 2010, was reclassified to tangible capital assets during the year.

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 10, 2011. The Financial Plan anticipated use of suprluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	Financial Plan Bylaw	Financial Statement Budget
Revenue		
Taxation	\$ 60,849,203	\$ 60,849,203
User fees and other revenue	33,191,738	33,191,738
Other	60,279,983	60,279,983
Contributed subdivision infrastructure	<u>12,250,000</u>	<u>12,250,000</u>
Total Revenue	<u>166,570,924</u>	<u>166,570,924</u>
Expenses		
Protective services	29,661,630	29,661,630
Transportation services	16,581,090	16,581,090
Recreation and cultural	20,987,495	20,987,495
Water utility	12,677,615	12,677,615
Sewer utility	9,623,830	9,623,830
General Government	15,381,485	15,381,485
Planning, public health and other	<u>3,928,527</u>	<u>3,928,527</u>
Total expenses	<u>108,841,672</u>	<u>108,841,672</u>
Annual Surplus	<u>\$ 57,729,252</u>	<u>\$ 57,729,252</u>
Less:		
Capital expenditures	111,830,820	
Debt repayment	4,741,276	
Add:		
Interfund transfers	18,734,460	
Amortization	17,369,969	
Borrowing proceeds	<u>22,738,415</u>	
	<u>\$ -</u>	

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 2011 is **\$846,462,952** (\$810,979,253 for 2010) and is distributed as follows:

		<u>2011</u>	<u>Restated 2010</u>
Operating surplus (Schedule 1)	General	\$ 5,750,719	\$ 5,156,074
	Sewer	2,508,311	2,515,823
	Water	<u>3,176,352</u>	<u>3,638,446</u>
		11,435,382	11,310,343
Equity in tangible capital assets (Schedule 2)	General	566,526,923	552,530,544
	Sewer	119,059,516	107,667,501
	Water	<u>96,533,666</u>	<u>93,962,893</u>
		782,120,105	754,160,938
Reserves (Schedule 3)	Funds	25,144,547	21,275,267
	Accounts	<u>27,762,918</u>	<u>24,232,705</u>
		52,907,465	45,507,972
Accumulated Surplus		<u>\$ 846,462,952</u>	<u>\$ 810,979,253</u>

Consolidated Financial Statements

16. Expenditures and Expenses by Object

	Operations	Capital Acquisitions	2011 Total	2011 Budget	Restated 2010 Total
Goods and services	45,780,996	25,900,329	71,681,325	154,177,700	72,332,910
Wages and salaries	35,098,108	836,055	35,934,163	35,597,288	33,608,597
Interest	2,391,798	-	2,391,798	3,136,550	2,468,972
Total Expenditures	<u>83,270,902</u>	<u>26,736,384</u>	<u>110,007,286</u>	<u>192,911,538</u>	<u>108,410,479</u>
Amortization expenses	17,267,869	-	17,267,869	17,369,969	16,779,709
Contributed tangible capital assets	<u>-</u>	<u>21,582,148</u>	<u>21,582,148</u>	<u>12,250,000</u>	<u>20,765,925</u>
Total Expenditures and Expenses	<u>100,538,771</u>	<u>48,318,532</u>	<u>148,857,303</u>	<u>222,531,507</u>	<u>145,956,113</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 2011, the District acquired land bank properties valued at \$316,123.

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.

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.

Consolidated Financial Statements

Unallocated

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

This Page Left Blank Intentionally

Consolidated Financial Statements

Segment Report

Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2011

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 77,155	\$ 801,885
Other revenues	3,799,279	1,471,617	5,644,178	11,146,137	6,750,983
Senior government transfers	108,835	1,709,653	832,439	-	8,557,164
Development revenue	(887)	1,323,346	1,827,162	527,503	77,706
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing and other gains	-	-	-	-	-
Gain (loss) on disposal of capital assets	(28,727)	(232,779)	(22,245)	(307,527)	(595,915)
Contributed infrastructure	<u>-</u>	<u>8,074,963</u>	<u>6,148,600</u>	<u>2,813,272</u>	<u>4,240,213</u>
Total Revenue	3,878,500	12,346,800	14,430,134	14,256,540	19,832,036
Expenses					
Operating:					
Goods and services	15,701,238	2,535,977	8,795,566	7,798,088	6,317,508
Labour	11,809,316	4,995,872	7,565,615	1,140,151	533,333
Debt Servicing	<u>-</u>	<u>-</u>	<u>1,265,437</u>	<u>-</u>	<u>-</u>
sub total	27,510,554	7,531,849	17,626,618	8,938,239	6,850,841
Amortization	<u>1,283,143</u>	<u>8,620,780</u>	<u>2,103,162</u>	<u>1,643,881</u>	<u>1,947,758</u>
Total Expenses	<u>28,793,697</u>	<u>16,152,629</u>	<u>19,729,780</u>	<u>10,582,120</u>	<u>8,798,599</u>
Excess (deficiency) revenue over expenses	<u>\$ (24,915,197)</u>	<u>\$ (3,805,829)</u>	<u>\$ (5,299,646)</u>	<u>\$ 3,674,420</u>	<u>\$ 11,033,437</u>

Consolidated Financial Statements

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2011 Actual	Total Budget	Restated Total 2010 Actual
\$ -	\$ -	\$ 1,659,706	\$ 58,527,126	\$ 61,065,872	\$ 60,849,203	\$ 57,102,978
1,634,877	1,545,145	943,805	-	32,936,021	33,191,738	31,986,573
1,547,160	-	62,327	-	12,817,578	27,359,427	8,689,257
166,001	-	-	-	3,920,831	30,508,556	7,412,119
-	-	-	3,473,800	3,473,800	2,012,000	3,936,552
-	-	-	756,427	756,427	400,000	125,600
-	-	-	102,031	102,031	-	5,327
582,395	-	(27,440)	-	(632,238)	-	(469,150)
<u>305,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,582,148</u>	<u>12,250,000</u>	<u>20,765,925</u>
4,235,533	1,545,145	2,638,398	62,859,384	136,022,470	166,570,924	129,555,181
2,455,104	643,908	1,533,607	-	45,780,996	52,737,865	44,652,062
7,120,797	-	1,933,024	-	35,098,108	35,597,288	32,790,856
<u>388,876</u>	<u>737,485</u>	<u>-</u>	<u>-</u>	<u>2,391,798</u>	<u>3,136,550</u>	<u>2,468,972</u>
9,964,777	1,381,393	3,466,631	-	83,270,902	91,471,703	79,911,890
<u>1,470,359</u>	<u>-</u>	<u>198,786</u>	<u>-</u>	<u>17,267,869</u>	<u>17,369,969</u>	<u>16,779,709</u>
<u>11,435,136</u>	<u>1,381,393</u>	<u>3,665,417</u>	<u>-</u>	<u>100,538,771</u>	<u>108,841,672</u>	<u>96,691,599</u>
\$ <u>(7,199,603)</u>	\$ <u>163,752</u>	\$ <u>(1,027,019)</u>	\$ <u>62,859,384</u>	\$ <u>35,483,699</u>	\$ <u>57,729,252</u>	\$ <u>32,863,582</u>

Consolidated Financial Statements

Schedule 1

Schedule of Change in Operating Accumulated Surplus For the year ended December 31, 2011

	Actual 2011	Budget 2011	Actual 2010
Revenue			
Taxes for municipal purposes	\$ 61,065,872	\$ 60,849,203	\$ 57,102,978
User fees and other revenues	32,936,021	33,191,738	31,986,573
Senior government transfers	2,731,515	2,306,849	1,994,942
Development Revenue	831,922	2,801,795	1,486,286
Interest and investment income	2,922,382	1,390,000	3,085,574
Gaming revenues	756,427	400,000	125,600
Refinancing and other gains	<u>922,856</u>	<u>-</u>	<u>483,411</u>
	102,166,995	100,939,585	96,265,364
Expenses			
Protective services	27,510,554	28,614,049	25,741,647
Transportation services	7,531,849	7,985,330	6,937,570
Recreation and cultural	17,626,618	18,657,262	17,063,948
Water utilities	8,938,239	11,010,173	9,011,206
Sewer utilities	6,850,841	7,654,607	6,449,109
General government	11,346,170	13,801,196	11,241,741
Public and environmental health	<u>3,466,631</u>	<u>3,749,086</u>	<u>3,466,669</u>
	83,270,902	91,471,703	79,911,890
Annual Surplus	18,896,093	9,467,882	16,353,474
Internal transfers			
Transfers to capital funds	(5,730,382)	(10,634,597)	(5,980,101)
Transfers to reserves	<u>(13,040,672)</u>	<u>(2,148,904)</u>	<u>(10,490,866)</u>
Increase (decrease) in operating accumulated surplus	125,039	(3,315,619)	(117,493)
Operating accumulated surplus- beginning of year	<u>11,310,343</u>	<u>11,310,343</u>	<u>11,427,836</u>
Operating accumulated surplus-end of year (Note 15)	<u>\$ 11,435,382</u>	<u>\$ 7,994,724</u>	<u>\$ 11,310,343</u>

Consolidated Financial Statements

Schedule 2

Schedule of Change in Equity in Capital Assets For the year ended December 31, 2011

	Actual 2011	Budget 2011	Restated Actual 2010
Revenue			
Subdivision infrastructure contributions	\$ 21,582,148	\$ 12,250,000	\$ 20,765,925
Senior government transfers	10,086,063	25,052,578	6,694,315
Development fees	2,993,696	25,944,459	5,337,509
Other capital contributions	95,213	1,762,302	588,324
Disposal of tangible capital assets	<u>(1,453,063)</u>	<u>-</u>	<u>(947,234)</u>
Total Revenue	33,304,057	65,009,339	32,438,839
Expenses			
Amortization	<u>17,267,869</u>	<u>17,369,969</u>	<u>16,779,709</u>
Total Expenses	17,267,869	17,369,969	16,779,709
Annual Surplus	16,036,188	47,639,370	15,659,130
Internal Transfers			
Transfers and principal payments from revenue funds	5,730,382	10,634,597	5,980,101
Transfers from reserves	<u>6,192,597</u>	<u>18,189,744</u>	<u>11,851,675</u>
Increase (decrease) in equity in capital assets	27,959,167	76,463,711	33,490,906
Equity in capital assets - beginning of the year	<u>754,160,938</u>	<u>754,160,938</u>	<u>720,670,032</u>
Equity in capital assets - end of the year (Note 15)	<u>\$ 782,120,105</u>	<u>\$ 830,624,649</u>	<u>\$ 754,160,938</u>

Consolidated Financial Statements

Schedule 3

Schedule of Change in Reserved Accumulated Surplus For the year ended December 31, 2011

	Actual 2011	Budget 2011	Actual 2010
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 551,418	\$ 622,000	\$ 850,978
Add (less)			
Internal transfers			
Transfers from revenue funds	13,040,672	2,148,904	10,490,866
Transfers to capital funds	<u>(6,192,597)</u>	<u>(18,189,744)</u>	<u>(11,851,675)</u>
Increase (decrease) in Reserved Accumulated Surplus	7,399,493	(15,418,840)	(509,831)
Reserved Accumulated Surplus - Beginning of the Year	<u>45,507,972</u>	<u>45,507,972</u>	<u>46,017,803</u>
Reserved Accumulated Surplus - End of Year (Note 15)	<u>\$ 52,907,465</u>	<u>\$ 30,089,132</u>	<u>\$ 45,507,972</u>

This Page Left Blank Intentionally

Consolidated Financial Statements

Schedule 4

Continuity Schedule of Long Term Debt

For the Year Ended December 31, 2011

	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 %
			Subtotal	
LESS:				
Sinking Funds				
	Dec 2006/2027	6246/99	General Government/Downtown Office Complex	5.0 %
			Subtotal	
Net Amount				

Consolidated Financial Statements

Dec 31, 2010 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2011 Balance Outstanding	Interest Paid/ Earned For The Year
23,208,131	-	1,082,486	-	22,125,645	1,265,437
3,218,400	-	150,106	-	3,068,294	175,476
<u>16,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,300,000</u>	<u>835,520</u>
42,726,531	-	1,232,592	-	41,493,939	2,276,433
<u>2,343,037</u>	<u>-</u>	<u>547,383</u>	<u>98,035</u>	<u>2,988,455</u>	<u>98,035</u>
2,343,037	-	547,383	98,035	2,988,455	98,035
<u>\$ 40,383,494</u>	<u>\$ -</u>	<u>\$ 1,779,975</u>	<u>\$ 98,035</u>	<u>\$ 38,505,484</u>	<u>\$ 2,178,398</u>

Consolidated Financial Statements

Schedule 5

Schedule of Tangible Capital Assets For the year ended December 31, 2011

	Land	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost (as restated)	\$ 152,958,988	\$ 87,642,269	\$ 270,135,423	\$ 199,434,103
Additions	10,787,623	1,223,250	6,110,920	7,261,953
Disposals	<u>(189)</u>	<u>(461,696)</u>	<u>(779,040)</u>	<u>(150,305)</u>
	163,746,422	88,403,823	275,467,303	206,545,751
Accumulated Amortization				
Opening balance	-	31,614,489	82,560,778	44,090,649
Amortization expense	-	2,666,773	5,380,961	2,708,119
Effect of disposals	<u>-</u>	<u>(369,786)</u>	<u>(623,599)</u>	<u>(93,975)</u>
	<u>-</u>	<u>(33,911,476)</u>	<u>87,318,140</u>	<u>(46,704,793)</u>
Net Book Value as at December 31, 2011	<u>\$ 163,746,422</u>	<u>\$ 54,492,347</u>	<u>\$ 188,149,163</u>	<u>\$ 159,840,958</u>
Net Book Value as at December 31, 2010	\$ 152,958,988	\$ 56,027,780	\$ 187,574,645	\$ 155,343,454

¹ Historical cost includes work in progress at December 31, 2011 of **\$1,654,418** (\$5,976,946 for 2010) comprised of: Land \$225,472 (\$425,180 for 2010); Buildings \$204,224 (\$1,277,483 for 2010); Transportation network \$988,211 (\$245,421 for 2010); Storm system \$5,055 (\$1,125,050 for 2010); Fleet and equipment \$40,049 (\$31,125 for 2010); Technology \$92,548 (\$- for 2010); Water system \$51,576 (\$381,418 for 2010); Sanitary system \$22,815 (\$2,412,788 for 2010); and Other \$24,467 (\$78,482 for 2010). Work in progress is not amortized.

² "Other" at net book value includes Furniture and Fixtures at \$947,526 (\$1,106,579 for 2010) and structures at \$11,685,204 (\$10,131,334 for 2010)

Consolidated Financial Statements

Fleet and Equipment	Technology	Water System	Sanitary System	Other ²	Total
\$ 23,410,359	\$ 7,659,712	\$ 116,828,899	\$ 138,661,441	\$ 21,460,009	\$ 1,018,191,203
1,040,365	830,943	4,483,619	13,888,069	2,375,669	48,002,411
<u>(948,239)</u>	<u>(37,872)</u>	<u>(611,544)</u>	<u>(957,453)</u>	<u>(305,844)</u>	<u>(4,252,182)</u>
23,502,485	8,452,783	120,700,974	151,592,057	23,529,834	1,061,941,432
10,435,211	3,977,044	23,681,998	32,446,301	10,222,094	239,028,564
1,278,076	690,431	1,694,223	1,904,456	944,830	17,267,869
<u>(742,490)</u>	<u>(36,819)</u>	<u>(301,089)</u>	<u>(361,537)</u>	<u>(269,820)</u>	<u>(2,799,115)</u>
<u>10,970,797</u>	<u>4,630,656</u>	<u>25,075,132</u>	<u>33,989,220</u>	<u>(10,897,104)</u>	<u>(253,497,318)</u>
<u>\$ 12,531,688</u>	<u>\$ 3,822,127</u>	<u>\$ 95,625,842</u>	<u>\$ 117,602,837</u>	<u>\$ 12,632,730</u>	<u>\$ 808,444,114</u>
\$ 12,975,148	\$ 3,682,668	\$ 93,146,901	\$ 106,215,140	\$ 11,237,915	\$ 779,162,639

Consolidated Financial Statements

Schedule 6

Continuity Schedule of Reserves

For the year ended December 31, 2011

	<u>Balance Dec. 31, 2010</u>	<u>Interest Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,196,846	\$ 5,776
Equipment Replacement	7,459,146	147,125
Capital Works	8,362,412	166,719
Fire Department Capital Acquisition	1,473,146	36,225
Sanitary Sewer	1,552,189	27,996
Land	<u>231,528</u>	<u>4,747</u>
Total Reserve Funds	21,275,267	388,588
Reserve Accounts		
Specific Projects - Capital	4,064,496	-
Specific Projects - Operating	3,189,906	-
Self Insurance	956,241	17,783
Police Services	2,521,930	44,096
Core Development	592,016	13,581
Recycling	1,583,709	31,717
Community Development	1,252	22
Building Inspections	1,810,750	33,106
Gravel Extraction	563,875	9,333
Neighbourhood Improvements	50,523	924
Facility Maintenance	317,512	8,675
Snow Removal	700,000	-
Cemetery Maintenance	189,608	-
Infrastructure Sustainability (Town Centre Buildings)	-	-
Infrastructure Sustainability (Road Network)	1,106,822	-
Infrastructure Sustainability (Drainage)	493,634	-
Critical Infrastructure	196,759	3,593
Infrastructure Grants Contribution	271,979	-
Gaming Revenues	125,600	-
Self Insurance (sewer utility)	102,373	-
Self Insurance (water utility)	82,528	-
Specific Projects (sewer utility)	3,109,415	-
Specific Projects (water utility)	<u>2,201,777</u>	<u>-</u>
Total Reserve Accounts	24,232,705	162,830
Total Reserves	<u><u>45,507,972</u></u>	<u><u>551,418</u></u>

Consolidated Financial Statements

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2011</u>
\$ 207,827	\$ -	\$ 2,410,449
2,126,800	(993,273)	8,739,798
1,332,403	(263,687)	9,597,847
1,163,260	(35,886)	2,636,745
(69,837)	15,240	1,525,588
<u>167,606</u>	<u>(169,760)</u>	<u>234,121</u>
4,928,059	(1,447,366)	25,144,548
1,590,368	(1,375,238)	4,279,626
1,650,261	-	4,840,167
(52,657)	-	921,367
693,480	(49,766)	3,209,740
377,751	(79,227)	904,121
47,179	(157,747)	1,504,858
-	-	1,274
(263,885)	-	1,579,971
21,701	(116,074)	478,835
-	-	51,447
265,621	(112,140)	479,668
(13,985)	-	686,015
27,556	(108,096)	109,068
38,926	-	38,926
752,613	(977,018)	882,417
180,000	(471,752)	201,882
(300)	-	200,052
-	(262,596)	9,383
645,738	(66,908)	704,430
6,500	-	108,873
6,500	-	89,028
286,948	(478,450)	2,917,913
<u>1,852,298</u>	<u>(490,219)</u>	<u>3,563,856</u>
8,112,613	(4,745,231)	27,762,917
<u><u>\$ 13,040,672</u></u>	<u><u>\$ (6,192,597)</u></u>	<u><u>\$ 52,907,465</u></u>

General Comparative Statistics

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2001</u>
Population ¹	77,402	76,418	75,051	73,957	73,248	63,169
Registered Voters ^{2 a}	51,089	48,034	48,034	48,034	46,748	30,500
No. of Properties (Folios) ³	27,943	27,423	27,030	26,362	24,945	23,347
Land Area (in Ha) ^{1 b}						
Designated Land Use						
Residential	5,651	5,655	5,658	5,661	5,656	5,828
Agricultural ^c	3,590	3,594	3,594	3,594	3,594	3,713
Employment ^d	710	710	710	710	801	784
Mixed Use	76	76	76	76	—	—
Park/ Conservation ^c	1,954	1,947	1,944	1,941	1,923	1,785
Institutional/ Civic ^e	336	336	336	336	339	236
Forest ^f	2,443	2,443	2,443	2,443	245	—
Transportation/ Utilities ^g	—	—	—	—	—	274
Total Designated Land	<u>14,760</u>	<u>14,760</u>	<u>14,760</u>	<u>14,760</u>	<u>12,558</u>	<u>12,620</u>
Non-Designated Land	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>	<u>14,152</u>	<u>14,090</u>
Total Land Area (in Ha)	<u>26,710</u>	<u>26,710</u>	<u>26,710</u>	<u>26,710</u>	<u>26,710</u>	<u>26,710</u>
Roads (in Km) ⁴						
Paved	470	469	466	464	455	431
Unpaved	6	6	7	7	7	7
Sewer Lines (in Km) ⁴						
Sanitary	270	267	265	261	256	246
Storm ^h	291	286	280	273	277	211
Water Lines (in Km) ⁴						
	379	375	373	373	367	335
Parks Area (in Ha) (No. of Parks in Brackets) ⁵						
Municipal ⁱ	(58) 254	(55) 253	(55) 253	(54) 246	(53) 218	(45) 205
Regional	(2) 416	(2) 416	(2) 416	(2) 414	(2) 414	(2) 414
Provincial ^j	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596
Number of Schools ¹⁰						
Elementary Schools	16	18	18	18	18	20
Secondary Schools	5	5	5	5	5	4
Alternate/ Special Education Schools	4	2	2	2	2	1
Continuing Education Facilities	1	1	2	4	2	4
Private Schools	5	3	3	3	3	4
Preschools	20	23	23	23	21	13
Day Care Centres	115	111	113	114	106	107
Municipal Full-Time Employees ⁶	355	340	330	317	293	233
Total Part Time Hours ^k	261,465	265,572	163,350	139,575	133,522	128,042
Business Licences Issued ⁷	4,199	4,340	4,032	4,185	4,087	2,973
Dog Licences Issued ³	8,567	8,964	8,437	8,455	6,697	7,318

^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

^j 11,700 ha are within Municipal boundary

^k Total includes full-time equivalent employees

General Comparative Statistics

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2001</u>
Building Permits ⁷						
Total Issued	796	760	771	861	921	357
Value	\$134,356,000	\$147,204,000	\$ 89,283,000	\$136,278,600	\$189,128,000	\$ 83,895,058
Police ⁸						
RCMP Members ¹	84.3	84.3	82.3	86.3	81.3	68.0
Integrated Homicide Investigation (IHIT)	3.1	2.9	2.6	2.6	2.6	—
Emergency Response Team (ERT)	1.7	1.6	1.7	1.7	1.7	—
Police Dog Service (PDS)	1.7	1.8	2.1	—	—	—
Forensic Identification Service (FIS)	2.6	2.7	2.7	—	—	—
LMD Reconstructionists (ICARS)	0.9	0.8	1.3	—	—	—
Community Safety Officers	3.0	3.0	3.0	3.0	—	—
Auxiliary Police Officers	23.0	19.0	21.0	25.0	35.0	29.0
Fire Personnel: ^{9 m}						
Fire Chiefs/ Directors	2	2	2	2	2	2
Assistant Fire Chiefs	4	4	4	4	4	4
Fire Training Officer	1	1	—	—	—	—
Fire Captains	8	8	6	4	4	—
Fire Lieutenants	4	4	4	4	4	—
Full-Time Firefighters	32	28	29	25	22	—
Paid-on-call:						
- Hall #1	29	51	54	51	51	44
- Hall #2	20	22	21	22	23	17
- Hall #3	15	21	24	25	24	26
Accumulated Surplus ³						
Funded Reserves	\$ 52,907,465	\$ 45,507,972	\$ 46,017,803	\$ 47,902,778	\$ 46,248,885	\$ 31,457,559
Capital Fund	—	—	—	—	(72,817)	(8,296,942)
Equity in Capital Assets	\$782,120,105	\$750,430,947	720,336,200	692,653,895	—	—
Operating Surplus	<u>11,435,382</u>	<u>11,310,343</u>	<u>11,427,836</u>	<u>11,125,557</u>	<u>10,027,599</u>	<u>18,018,089</u>
Total Surplus and Reserves ⁿ	\$846,462,952	\$807,249,262	\$777,781,839	\$751,682,230	\$ 56,039,232	\$ 41,178,706
Long Term Debt ³						
Parks & Recreation	\$ 22,125,645	\$ 23,208,131	\$ 24,260,892	\$ 25,284,744	\$ 26,280,481	\$ 17,445,602
Public Works	—	—	26,405	52,729	117,338	1,158,141
General Government	<u>16,379,839</u>	<u>17,175,363</u>	<u>17,942,005</u>	<u>18,680,767</u>	<u>19,386,846</u>	<u>3,649,616</u>
Total General Fund	\$ 38,505,484	\$ 40,383,494	\$ 42,229,302	\$ 44,018,240	\$ 45,784,665	\$ 22,253,359
Waterworks Utility	\$ —	\$ —	\$ —	\$ —	\$ 13,226	\$ 1,654,176
Sanitary Sewer Utility	—	—	—	—	46,138	3,292,855
Total Gross Debt	\$ 38,505,484	\$ 40,383,494	\$ 42,229,302	\$ 44,018,240	\$ 45,844,029	\$ 27,200,390
Debt Per Capita ³	\$ 497	\$ 528	\$ 563	\$ 595	\$ 626	\$ 431
Debt Payment as a Percentage of Expenses ^{3 o}	4.0%	4.2%	4.4%	4.9%	7.4%	12.1%
Remaining Debt Servicing Capacity ^{3 p}	\$ 16,836,886	\$ 14,931,659	\$ 12,948,696	\$ 11,399,477	\$ 13,575,243	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

¹ 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.

^m In 2011 the number of paid-on-call members does not include career members. Prior years the total number of paid-on-call did include career members.

ⁿ 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.

^o 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.

^p 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	\$1,035,139
2.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	852,864
3.	International Forest Products Ltd.	Lumber Mills	703,646
4.	Bucci Investment Corporation Inc	Valley Fair Mall	686,377
5.	M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	582,890
6.	Telus (BC Telephone Company)	Poles, Lines, Towers	476,783
7.	BC Gas Utility Ltd.	Gas Lines	418,183
8.	Narland Properties (Haney) Ltd.	Haney Place Mall	418,053
9.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	272,366
10.	Canadian Property Holdings	Retail	270,132
11.	Canadian Pacific Railway Co.	Railway Tracks	267,990
12.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	217,915
13.	Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	217,002
14.	Ridge Meadows U-Lok	Storage/ Warehousing	215,417
15.	Maple Ridge Senior Village Holdings	Senior Living	175,546
16.	Viam Holdings Ltd.	Strata Rental Units	175,472
17.	Marv Jones Properties	Shopping Centre & Auto Dealership	160,553
18.	Great Pacific Industries Inc.	Shopping Centre	158,960
19.	Ron Jones Ltd.	Retail	152,459
20.	Sy Fong Holdings Ltd	Shopping Centre	141,961
21.	Loon Properties Inc.	Warehousing/ Lumber Remanufacturing	130,869
22.	South Coast BC Transportation	Bare Land	130,544
23.	Delesalla Holdings	Lumber Yard	126,245
24.	RPM Holdings Ltd	Automobile Dealership	122,709

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 2011 taxation year are exempted under **Bylaw #6759-2010**, adopted on **October 12, 2010**.

2011 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Cam Neely Arena (90% exemption)	23448 – 105 Avenue	\$44,624
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 – 132 Avenue	5,354
Girl Guides of Canada	26521 Ferguson Avenue	6,269
Golden Ears Winter Club (95% exemption)	23588 – 105 Avenue	38,253
Katie's Place	Unit 2 – 10235 Jackson Road	1,765
Maple Ridge Golf Course Ltd.	20818 Golf Lane	28,278
Maple Ridge Search and Rescue Society	23598 – 105 Avenue	7,468
Ridge Meadows Recycling Society	10092 – 236 Street	10,968
Ridge Meadows Senior Society	12148 – 224 Street	42,911
Ruskin Community Hall	28395 – 96 Avenue	3,675
Scout Properties (BC/ Yukon) Ltd.	27660 Dewdney Trunk Road	12,950
Society for the Prevention of Cruelty to Animals	Unit 1, 10235 Jackson Road	3,299

Permissive Tax Exemptions

Property	Address	Taxes Foregone
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House	22520 – 116 Avenue	\$ 7,505
Haney House	11612 – 224 Street	1,959
Masonic Lodge	22272 – 116 Avenue	4,071
Old Japanese School House	11739 – 223 Street	2,788
St. Andrews United Church	22279 – 116 Avenue	2,157
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 – 96 Avenue	\$ 2,437
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	21,840
Burnett Fellowship Baptist Church	20639 – 123 Avenue	3,182
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	4,786
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	4,487
Church of the Nazarene	21467 Dewdney Trunk Road	4,394
Cornerstone Neighbourhood Fellowship Baptist Church	9975 – 272 Street	4,805
First Church Christ Scientist	11916 – 222 Street	1,940
Generations Christian Fellowship	11601 Laity Street	9,518
High Way Church	21746 Lougheed Highway	5,241
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	5,295
Maple Ridge Baptist Church	22155 Lougheed Highway	41,837
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	5,891
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	3,652
Pentecostal Assemblies of Canada	11756 – 232 Street	8,981
Port Hammond United Church	11391 Dartford Street	1,228
President of the Lethbridge Stake (Mormon Church)	11750 – 207 Street	4,147
Roman Catholic Archbishop of Vancouver	22561 – 121 Street	3,028
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	7,688
Ruskin Gospel Church	28304 – 96 Avenue	2,890
St. John the Divine Anglican Church	21299 River Road	4,687
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	3,810
Timberline Ranch	22351 – 144 Avenue	305
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	5,886
Trustees of the Congregation of the Haney Presbyterian Church	11858 – 216 Street	5,844
Trustees of the Congregation of Whonnock United Church	272 Street	733
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	5,332
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	2,432
United Church of Canada	27079 River Road	1,334
Whonnock United Church	27091 River Road	3,519
Wildwood Fellowship Church	10810 – 272 Street	2,341
<u>Schools</u>		
Haney - Pitt Meadows Christian School Association	12140 – 203 Street	\$ 5,748
Meadowridge School Society	12224 – 240 Street	11,449
Roman Catholic Archbishop of Vancouver	22561 – 121 Avenue	3,069
2011 Property Taxes Forgone Through Permissive Tax Exemptions		\$428,050

Assessment/ Taxation Comparative Statistics

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2001</u>
Assessment for General Taxation ¹						
Land	\$ 7,893,170,824	\$ 7,185,654,432	\$ 7,368,934,169	\$ 7,302,261,702	\$6,384,128,468	\$2,834,911,228
Less: Exempt Land	<u>785,774,918</u>	<u>739,218,568</u>	<u>764,792,481</u>	<u>757,669,032</u>	<u>674,337,510</u>	<u>292,129,201</u>
Net Land Assessment	\$ 7,107,395,906	\$ 6,446,435,864	\$ 6,604,141,688	\$ 6,544,592,670	\$5,709,790,958	\$2,542,782,027
Improvements						
Less: Exempt Imp & Utilities	<u>535,224,486</u>	<u>543,508,736</u>	<u>825,944,146</u>	<u>525,653,258</u>	<u>422,435,588</u>	<u>314,353,484</u>
Net Improvement Assessment	\$ 5,122,565,870	\$ 4,940,739,191	\$ 5,041,409,999	\$ 4,842,645,952	\$4,046,122,566	\$2,092,424,456
Total Taxable Assessment	\$12,229,961,776	\$11,387,175,055	\$11,645,551,687	\$11,387,238,622	\$9,755,913,524	\$4,635,206,483
Assessment for School Taxation ¹	\$12,074,728,558	\$11,271,250,273	\$11,509,363,945	\$11,241,242,669	\$9,596,150,005	\$4,590,475,481
General & Debt Tax Rates (per \$1,000) ²						
Residential	\$ 3.5654	\$ 3.6127	\$ 3.3310	\$ 3.1902	\$ 3.4721	\$ 4.9791
Utilities	36.5885	36.9355	37.3234	37.7449	38.2199	40.0000
Industrial	31.3503	29.7333	33.7818	35.9613	54.0384	46.0814
Business/ Other	11.0721	10.8408	10.9671	10.4955	11.9566	12.6073
Seasonal/ Recreational	10.3621	10.0637	8.5605	8.2311	8.4395	9.8114
Farm	23.0294	22.1579	21.3465	20.5314	19.5351	14.4850
School Tax Rate (per \$1,000) ¹						
Residential	\$ 2.0126	\$ 2.1080	\$ 2.0557	\$ 2.0018	\$ 2.2311	\$ 3.9122
Utilities	14.1000	14.4000	14.5000	14.2000	14.7000	15.0000
Industrial	2.6400	3.4000	7.0000	9.3000	12.5000	12.5000
Business/ Other	6.6000	6.8000	7.0000	6.8000	7.9000	9.9000
Seasonal/ Recreational	3.4000	3.5000	3.7000	3.6000	3.9000	4.5000
Farm	3.4000	6.8000	6.9000	6.8000	6.8000	6.8000
Residential Tax Rate (per \$1,000) ²						
General (incl. Reg. Library)	\$ 3.5654	\$ 3.6127	\$ 3.3310	\$ 3.1902	\$ 3.4721	\$ 4.9087
Debt after 2004 incl. above 2005=Fire	.3324	.2997	.2389	.1906	.1617	.0704
Transit Authority (GVTA)	.35	.3802	.3677	.3381	.3687	.2095
Local School Levy	2.0126	2.108	2.0557	2.0018	2.2311	3.9122
Regional District	.0658	.0686	.0661	.0655	.0746	.1109
Municipal Finance Authority	.0002	.0002	.0002	.0002	.0003	.0003
BC Assessment	<u>.0621</u>	<u>.0664</u>	<u>.0641</u>	<u>.0615</u>	<u>.0677</u>	<u>.1267</u>
	\$ 6.3885	\$ 6.5358	\$ 6.1237	\$ 5.8479	\$ 6.3762	\$ 9.3387
Utilities & Penalties						
Current Years Levy	\$112,008,686	\$106,543,694	\$101,308,315	\$95,221,709	\$87,384,748	\$63,057,918
Per Capita	\$ 1,447	\$ 1,440	\$ 1,369	\$ 1,288	\$ 1,1502	\$ 998
Collections	\$107,423,059	\$102,068,269	\$ 97,867,927	\$92,190,446	\$84,941,805	\$61,689,009
Percent of Levy	95.91%	95.80%	96.60%	96.82%	97.20%	97.83%
Gross Tax Collections	\$111,075,275	\$105,757,417	\$100,255,971	\$94,716,144	\$87,260,989	\$63,248,661
Percent of Current Levy	99.17%	99.26%	98.96%	99.50%	100%	100.30%
Taxes Outstanding	\$ 6,086,468	\$ 5,154,984	\$ 5,087,219	\$ 4,075,978	\$ 3,570,413	\$ 2,748,666

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 2011 Taxable Values							
For General Purposes (\$ in 1,000's)	11,201,706	11,671	17,829	200,417	752,166	3,260	5,374
Percentage of Taxable Values	91.87%	.10%	.15%	1.64%	6.17%	.03%	.04%
Percentage of General Taxation	77.36%	.83%	1.1%	4.30%	16.12%	.06%	.23%

Analysis of 2011 Rates (Per \$1,000)

General and Debt	3.5654	36.5885	31.3503	11.0721	11.0721	10.3621	23.0294
Fire	.3324	3.4115	2.9231	1.0324	1.0324	.9662	2.1473
School	2.0126	14.1000	2.6400	2.6400	6.6000	3.4000	3.4000
BC Assessment	.0621	.5114	.5114	.1896	.1896	.0621	.0621
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0658	.2303	.2237	.2237	.1612	.0658	.0658
Transit Authority	.3500	2.7072	2.2692	1.9626	1.6086	.3059	.3543

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

Revenue & Expenses

Last Five Fiscal Years Comparison

Revenue	2011	2010	2009	2008	2007
Property Taxes	\$ 61,065,872	\$ 57,102,978	\$ 53,744,200	\$ 50,028,475	\$ 46,096,676
Fees	32,936,021	31,986,573	30,299,883	29,734,827	26,139,978
Investment Income	3,473,800	3,936,552	4,675,736	4,373,379	3,176,526
Developer Contributions	25,502,979	28,178,044	24,070,731	34,135,750	10,046,811
Other Government Transfers	13,574,005	8,689,257	4,960,467	2,976,171	4,914,817
Other Proceeds and Gains (losses)	(530,207)	(338,223)	(1,054,873)	485,106	929,590
	<u>\$136,022,470</u>	<u>\$129,555,181</u>	<u>\$116,696,144</u>	<u>\$121,733,708</u>	<u>\$ 91,304,398</u>
Expenses¹					
<u>Analysis by function</u>					
Protective Services	\$ 28,793,697	\$ 26,763,533	\$ 25,008,681	\$ 22,310,829	\$ 22,997,397
Transportation Services	16,152,629	15,281,119	15,519,693	15,092,826	15,621,956
Recreation & Cultural	19,729,780	19,251,435	18,952,403	17,371,422	17,525,321
Water Utility	10,582,120	10,602,971	9,108,096	8,181,060	9,087,857
Sewer Utility	8,798,599	8,340,931	8,005,891	8,185,694	6,681,886
General Government	12,816,529	12,813,760	12,497,369	12,558,434	10,483,182
Planning, Public Health & Other	3,665,417	3,637,850	3,173,809	3,057,413	2,627,843
	<u>\$100,538,771</u>	<u>\$ 96,691,599</u>	<u>\$ 92,265,942</u>	<u>\$ 86,757,678</u>	<u>\$ 85,025,442</u>
<u>Analysis by object</u>					
Goods and Services	\$ 45,780,996	\$ 44,652,062	\$ 42,644,006	\$ 40,279,499	\$ 55,121,158
Wages and Salaries	35,098,108	32,790,856	31,066,979	28,409,307	25,732,751
Interest and Financing Fees	2,391,798	2,468,972	2,546,233	2,625,780	2,681,210
Amortization Expense	17,267,869	16,779,709	16,008,724	15,443,192	-
Contributed Subdivision Infrastructure	-	-	-	-	1,490,323
	<u>\$100,538,771</u>	<u>\$ 96,691,599</u>	<u>\$ 92,265,942</u>	<u>\$ 86,757,778</u>	<u>\$ 85,025,442</u>
Annual surplus	\$ 35,483,699	\$ 32,863,582	\$ 24,430,202	\$ 34,975,930	n/a
Net financial assets	\$ 22,339,124	\$ 16,503,061	\$ 15,220,515	\$ 15,185,951	\$ 10,195,203

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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>Capital Acquisitions</u>					
General Government	\$ 913,388	\$ 1,500,502	\$ 1,247,618	\$ 909,989	\$ 614,709
Transportation	16,858,455	22,641,078	19,315,595	21,805,576	9,211,318
Parks and Recreation	10,236,766	10,366,173	4,343,367	9,376,406	3,992,556
Protective Services	826,326	3,263,489	7,057,802	4,005,229	4,015,469
Public Health and Other	1,460,975	49,986	133,765	1,961,361	—
Sanitary Sewer & Waterworks	<u>17,706,501</u>	<u>7,998,952</u>	<u>9,665,095</u>	<u>7,995,296</u>	<u>2,549,499</u>
Total Capital Acquisitions	<u>\$48,002,411</u>	<u>\$45,820,180</u>	<u>\$41,763,242</u>	<u>\$46,053,857</u>	<u>\$20,383,551</u>
<u>Source of Funding</u>					
Revenue Funds	\$11,199,633	\$ 8,024,025	\$ 6,796,133	\$ 2,648,260	\$ 5,199,633
Reserve Funds	1,277,606	4,761,780	9,278,410	9,316,349	4,460,662
Contributed Assets	21,277,048	17,341,385	15,625,356	26,439,664	1,490,323
Grants	10,324,145	6,329,745	2,008,737	649,217	2,587,441
Development Fees & Other	<u>3,923,979</u>	<u>9,363,245</u>	<u>8,054,606</u>	<u>7,000,367</u>	<u>6,645,492</u>
Total Financing	<u>\$48,002,411</u>	<u>\$45,820,180</u>	<u>\$41,763,242</u>	<u>\$46,053,857</u>	<u>\$20,383,551</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.

GWWD – 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.

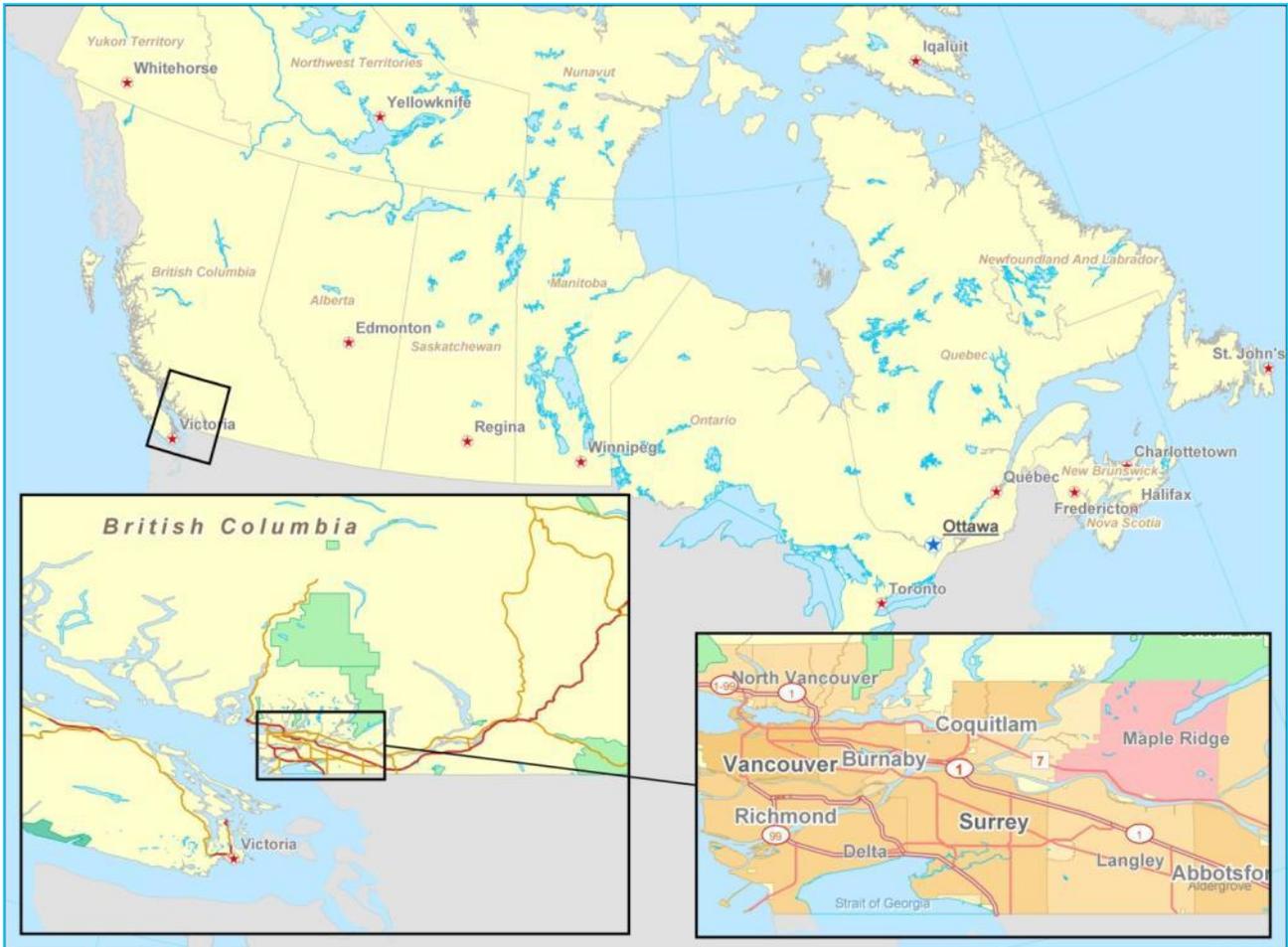
Taxes – Compulsory charges levied by the District for the purpose of financing services performed for the common benefit of the citizens.

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