



Maple Ridge

British Columbia

GFOA Award Recipient
for Excellence in
Financial Reporting

2013
Annual Report
For Fiscal Year Ending
December 31, 2013



Mayor Ernie Daykin

and Members of Council
(2011 - 2014)



Cheryl Ashlie
Councillor



Corisa Bell
Councillor



Judy Dueck
Councillor



Al Hogarth
Councillor



Bob Masse
Councillor



Michael Morden
Councillor



2013 Annual Report

District of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2013

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This report was prepared by the Maple Ridge Finance Department

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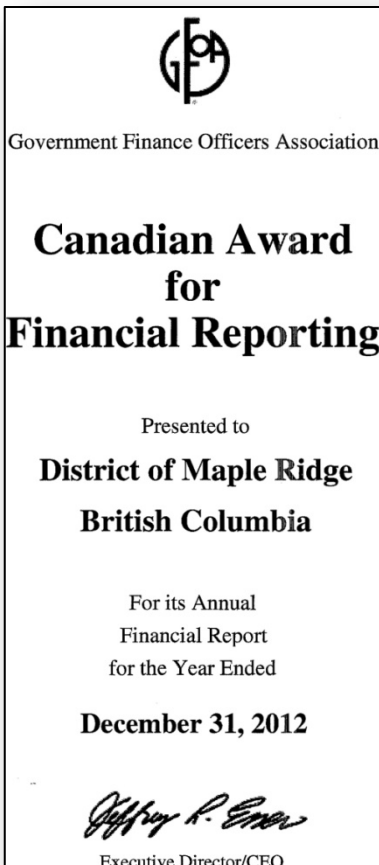
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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2012. The program 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 23rd consecutive year.

Message from the Mayor

On behalf of Council, I am pleased to present the 2013 Annual Report. This report provides you with a comprehensive overview of Maple Ridge's financial performance for the fiscal year ending on December 31, 2013. In addition to the financial data, this publication also provides our citizens with an overview of services and measures from our Progress Report. It is part of a series of publications and online tools that we maintain to allow citizens to explore the work of Council and staff in as little or much detail as they wish.

I am very proud of the work that we accomplished for our community at every level and in every department. I will start with the policy work, which is one of the most important parts of Council's work. In 2013 we approved the Regional Context Statement (RCS) for Maple Ridge, part of a greater project in Metro Vancouver called the Regional Growth Strategy. In addition to the RCS, we also moved the community's Transportation Plan and Commercial Industrial Strategy through to the final stage for the development of implementation plans and final approval in 2014.

This 'big picture' work is important in that it sets the stage for the development of our community for the next 10 to 20 years. In a similar vein as our work on policies that define our future growth, this Council has reaffirmed a commitment to dealing with long term infrastructure funding.

Maple Ridge has over a billion dollars in 'assets.' This includes our water distribution system, storm water systems, sewage systems, our roads, bridges, traffic signals, sidewalks, buildings and everything else it takes to deliver services to our citizens. *It is critical to Maple Ridge's future success that these assets are maintained properly.* As we have seen in some eastern Canadian cities, roads, bridges and water systems all need to be replaced and upgraded over time. Just as we put money aside in our personal lives to replace the roof of the house and to buy new appliances when the old ones wear out, Maple Ridge has established funding to close the gap in infrastructure funding.

In 2013 the Operations Centre resurfaced 6.5 kilometres of roads in Maple Ridge, 1.4% of the 476 kilometre road network that they maintain. This is an example of how infrastructure funding is used in our community.

While this long term policy work is critical, citizens are quick to ask 'What have you done for me lately?' In 2013, we accomplished a lot of smaller projects that directly impact the quality of life for our citizens. We opened some amazing new parks in a fast growing area of our community called Silver Valley. These parks, designed with the input of area residents, reflect the topography and natural beauty of the area and create gathering places for citizens to create connections that result in strong neighbourhoods.



In 2013 the replacement of a 70 year old wooden bridge over the North Alouette River at 232 Street was commenced in July, to ensure that the demolition did not conflict with a number of salmon spawning windows. In November 2013, Coho salmon could be seen spawning under the new bridge span as the work was completed. This is a testament to our commitment to the environment, one of the things that our citizens treasure and what makes Maple Ridge a special place to live.

As I look back on 2013 I feel that Maple Ridge has turned an important corner. A decade ago our community undertook a visioning program that was embedded in the 2006 Official Community Plan. That plan called for 50% of our growth to occur in our town centre and the form of development was defined in our Town Centre Area Plan. Three years ago we launched a Town Centre Investment Incentive Program with some very specific goals around densification of our town centre and kick-starting private investment after the recession from the last decade. I am pleased to report that the program was more successful than we could have imagined, with over \$100 million in private investment in the residential and commercial sector.

Key to this program was the strong connection of the work of all of our departments in Maple Ridge. We have a great vision for our community, strong policy frameworks and our Financial Planning process creates a solid foundation for us to achieve and exceed our goals. This Annual Report provides you with a look back to 2013, and provides you with a sense of where our community is going in the future.

I would like to thank all the members of Council for their passion and dedication to the community. I am very proud to work with each of them as we shape the community we live in and love. I would also like to express my thanks to our wonderful staff. As I mentioned, the majority of our team live in this community. All of us, Council and staff, share a love for Maple Ridge and are proud to serve our friends and neighbours. It is this shared commitment to this amazing community that drives us all.

Maple Ridge is a great place to call home!



Ernie Daykin
Mayor

Message from the CAO

On behalf of the employees of Maple Ridge, I am very proud to present the 2013 Annual Report. This report, along with the 2013 Citizens Report, provides citizens with a look at the finances of the community for the period ending December 31, 2013.

I would like to take a moment to thank our Mayor and Council for the passion and commitment that they bring to their work. 2013 was an amazing year from any perspective. The uptake of the Town Centre Investment Incentive Program has resulted in over \$100 million in private investment in our town centre. In late 2013, Target Canada opened their new location at Haney Place Mall. This involved a 25,000 square foot expansion of the existing floor plate and the project was completed in nine months from the closing of the old Zellers location to the grand opening of the new store. The coordination of the work by our Planning, Engineering and Building Inspection staff was critical in meeting the tight timelines of the developer.

This intense private development in the town centre is echoed throughout the community. Maple Ridge is one of the fastest growing communities in Metro Vancouver, and has been identified by outside organizations as a place to invest. And we are ready for that growth. As Mayor Daykin noted, we have been setting the stage for our evolution as a community in the development of a number of key policy documents. While parts of our organization have been executing day-to-day projects, we have also been working closely with Council on our Transportation Master Plan and our Commercial and Industrial Strategy.



Both of these projects will have far reaching impacts on our future, and the implementation plans will come forward in 2014. This kind of 'forward looking' policy work is critical to our evolution as a community. It is the work done a decade ago that is manifesting itself today in our town centre. Finding the correct balance between planning for today and planning for the future is critical. It is a testament to the leadership and expertise on our Council and among our staff that we have struck that balance. As you read through this report you will see what we

accomplished in 2013 as a community and as an organization.

The professionalism and dedication of everyone I work with is an inspiration every day. I am also very fortunate to work with a Mayor and Council who care very deeply about Maple Ridge and work every day to ensure that we are the best community in BC.

Thank you for taking the time to review this report. We are all very proud of our community. This is our home. This is our future.

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

J. L. (Jim) Rule
Chief Administrative Officer



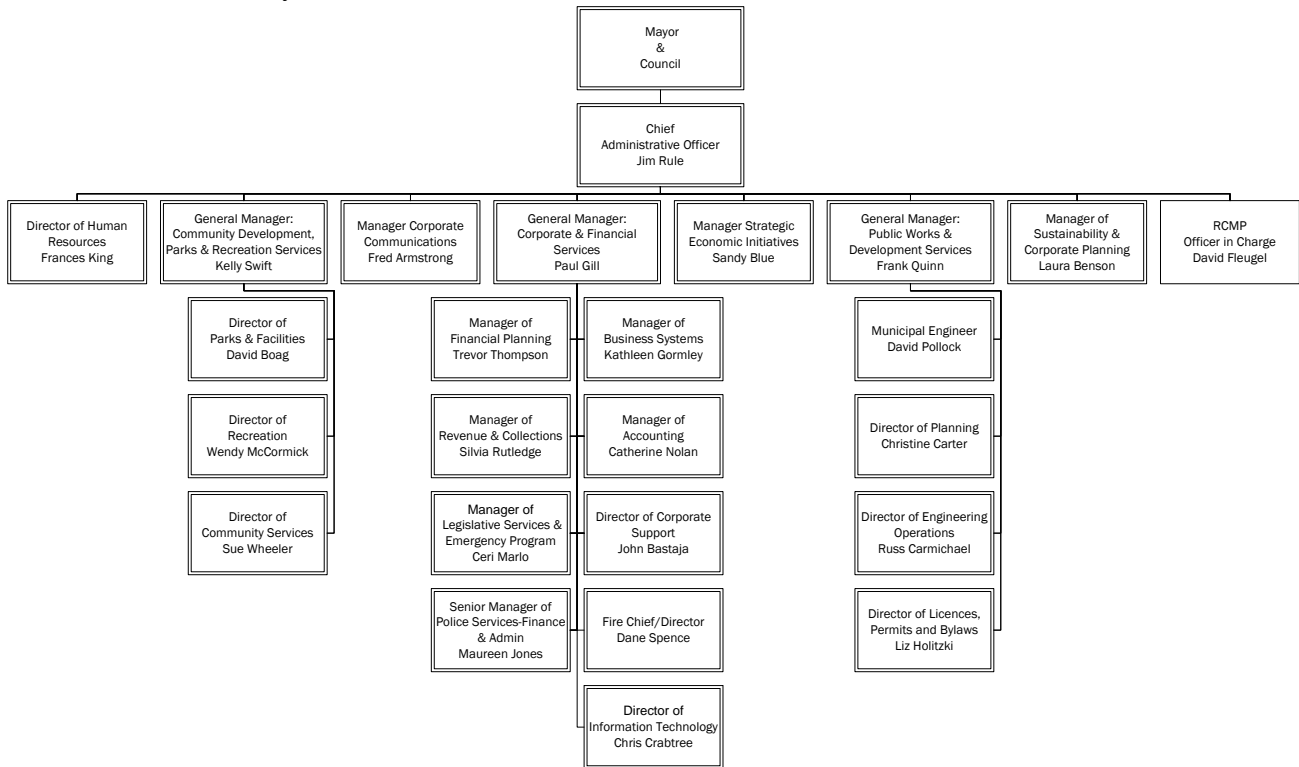
Elected & Appointed Officials

Elected Officials (2011 – 2014)

Mayor Ernie Daykin

Councillor Cheryl Ashlie
Councillor Corisa Bell
Councillor Judy Dueck

Councillor Al Hogarth
Councillor Bob Masse
Councillor Michael Morden



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
Director of Community Fire Safety Services/Fire Chief	Dane Spence
Director of Community Services.....	Sue Wheeler
Director of Corporate Support.....	John Bastaja, BA, MRM
Director of Engineering Operations.....	Russ Carmichael, ASCT, FRM
Director of Human Resources.....	Frances King, MA
Director of Information Technology	Christina Crabtree, BA
Director of Licences, Permits & 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 Revenue & Collections	Silvia Rutledge
Manager Strategic Economic Initiatives.....	Sandy Blue, Ec.D, ABC
Manager of Sustainability & 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 David Fleugel

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

Municipal Solicitors - Young Anderson – Municipal Law
- Heenan, Blaikie – Labour Law

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

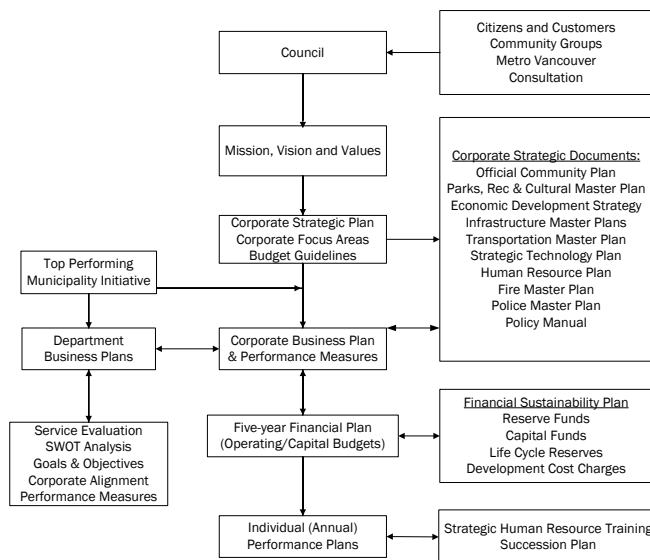
- Provide a continuum of opportunities that encourage and enable citizen participation in local government and local government decision-making.
- Develop methods to communicate on a timely basis with citizens and community groups
- Survey citizens to obtain their views on the community and their satisfaction 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. The District enjoys the many benefits of having the majority of its residents work in the community in which they live.



Strategic Plan

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
- 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

Strategic Plan

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



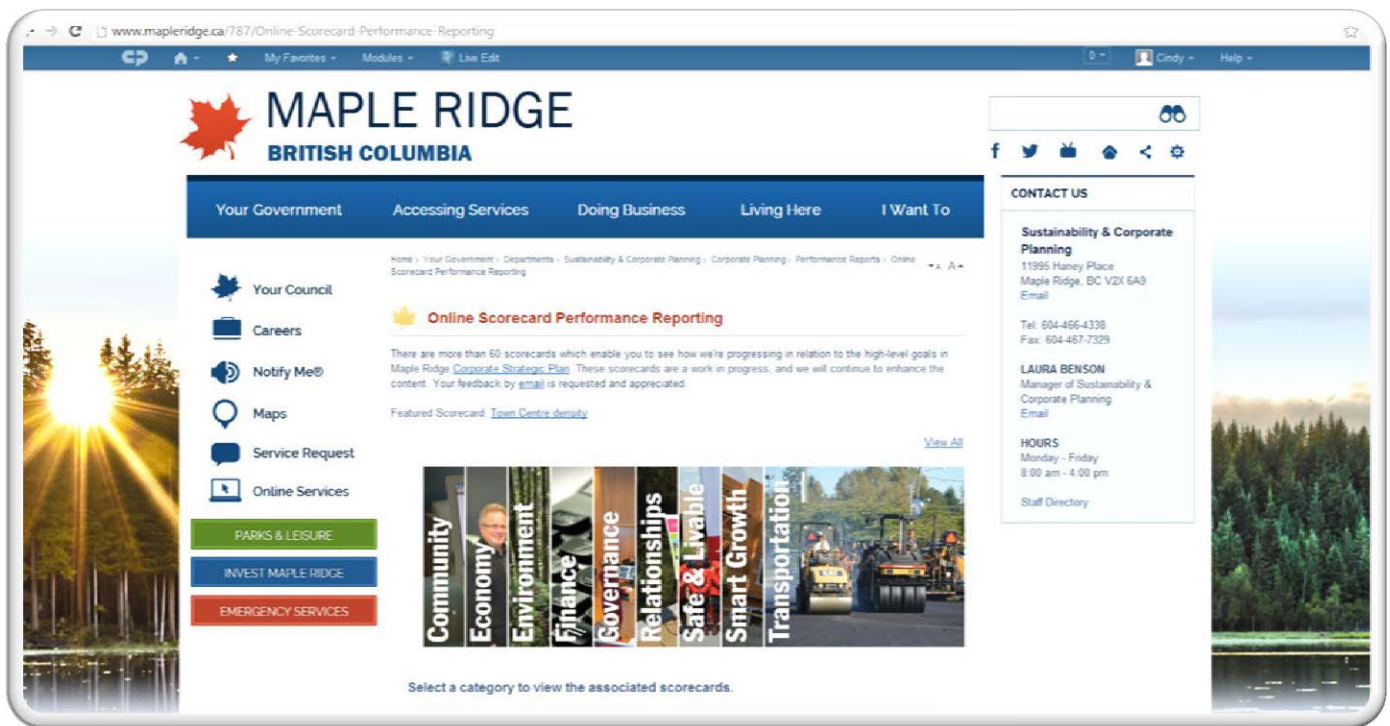
Progress Report

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

Council's Corporate 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.

In an effort to enhance public performance reporting and improve citizen engagement, Maple Ridge 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 Maple Ridge has implemented is online performance reporting in the form of scorecards. This gives citizens and other interested parties access to performance information online, 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. This strengthens our efforts to ensure an open and transparent government and greatly enhances public access to information.

The information provided in this publication is a subset of scorecards available on our website. These scorecards represent progress related to high-level community goals in the Corporate Strategic Plan. The full set of scorecards is available on our website www.mapleridge.ca/787/Scorecards.



Progress Report

Community Relations

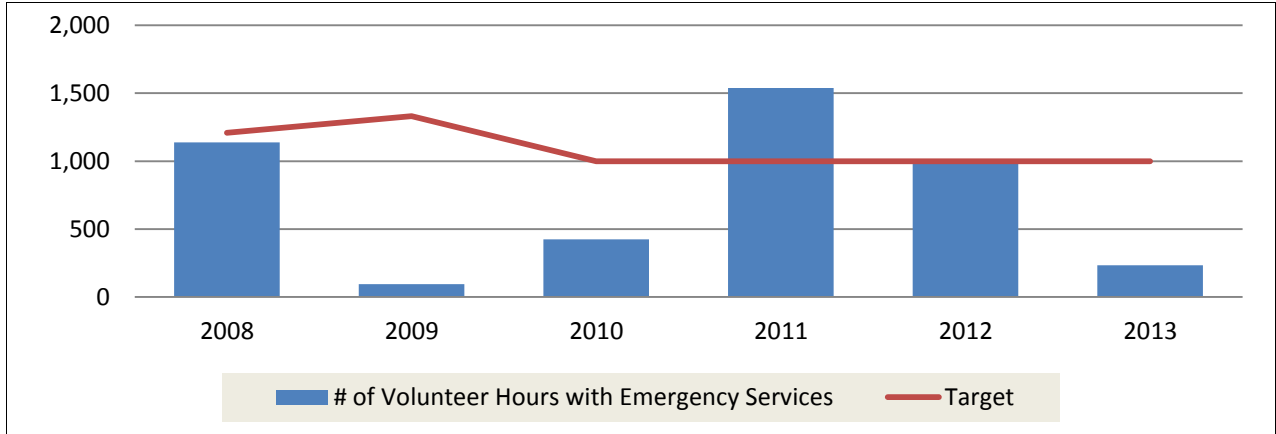
Emergency Services Volunteers

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

In 2013, fewer training and activation hours were recorded due to a vacancy in the Emergency Management Office. In 2014 and subsequent years, the information for Emergency Support Services Volunteers will be reported out with that of the District of Maple Ridge Emergency Operations Centre to show a more comprehensive view of the total hours of training, exercises and activations by staff, volunteers and other stakeholders in the community.

Economic Development

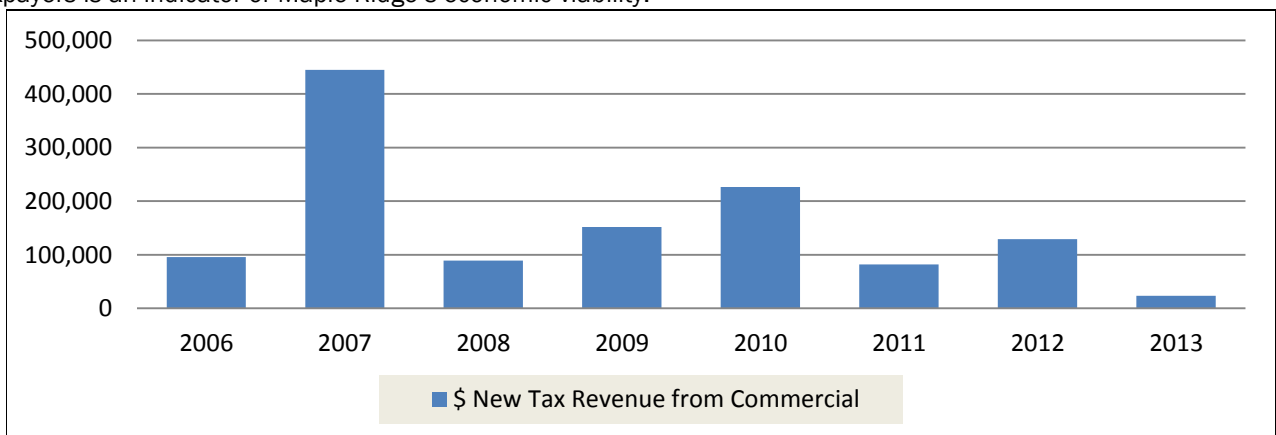
Increase Commercial Tax Base

Target Statement

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

Overview

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 Maple Ridge's economic viability.



Status Report

This number represents the amount of new commercial property tax revenue that was added to the tax roll each year. An incentive program to attract development to the Town Centre offered tax exemptions for three years to a number of new or improved businesses. The program was very successful in attracting both businesses and residents to our downtown. For 2013, commercial exemptions total \$85,000. This revenue will be delayed until 2016.

Progress Report

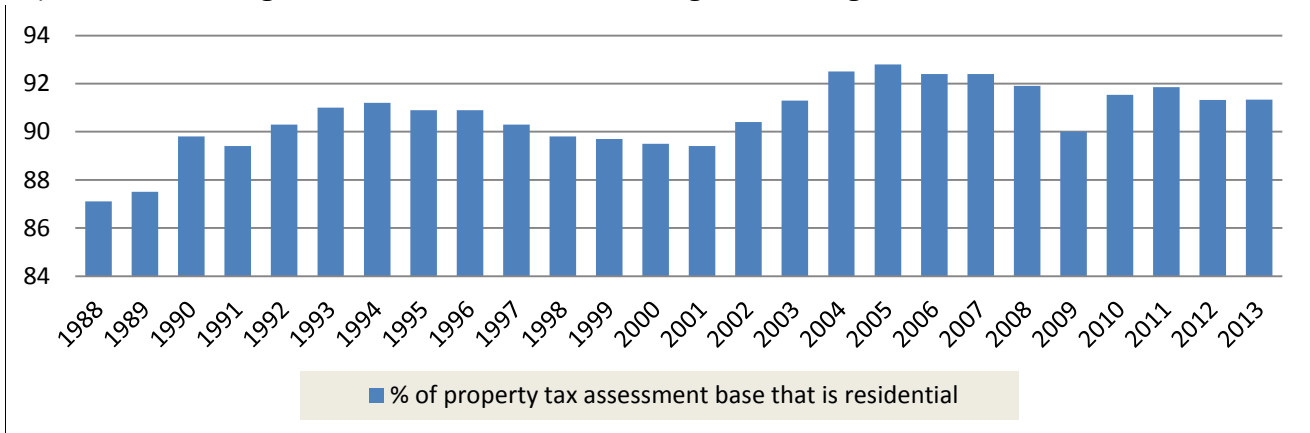
Residential Tax Assessment Base

Target Statement

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

Overview

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

Two factors impact the percentage of property tax assessment base that is residential:

1. Market value change, the appreciation or depreciation of the value of existing land and improvements, and
2. Non-market change, most commonly due to new construction and often referred to as real growth.

For 2013, there was not as large of a market change as there has been in the past. Market change for the residential class was negative 1.2% (market depreciated) and non-residential property classes depreciated by 0.2%. The real growth or non-market change was 1.6% for residential and 0.1% for non-residential.

Support Existing Local Business

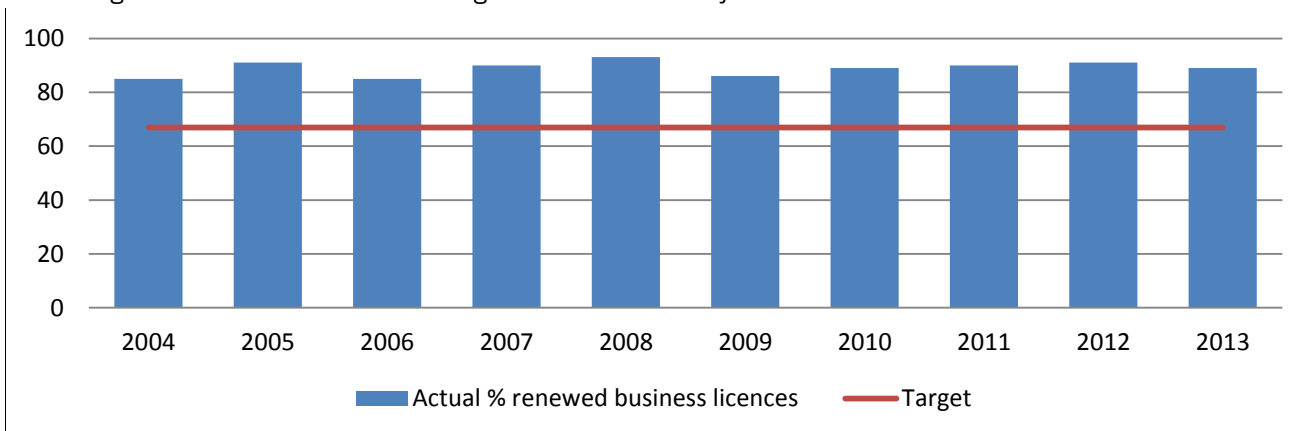
Business Licence Renewals

Target Statement

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

Overview

Attracting new investment and employment to Maple Ridge and the retention of existing licensed businesses continue to remain critical objectives for Maple Ridge. While statistics can be expected to fluctuate year over year, Maple Ridge’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.

cont'd...

Progress Report

Status Report

Number of business licences issued in 2013:

Commercial:	1,586
Home-Based:	1,448
Non-Residential:	<u>1,243</u>
Total Business Licences:	4,277

Total Revenue \$567,231

Of the businesses licensed in 2012, 92% of commercial licences and 86% of home based licences were renewed in 2013.

Environment

Carbon Neutral Municipal Operations

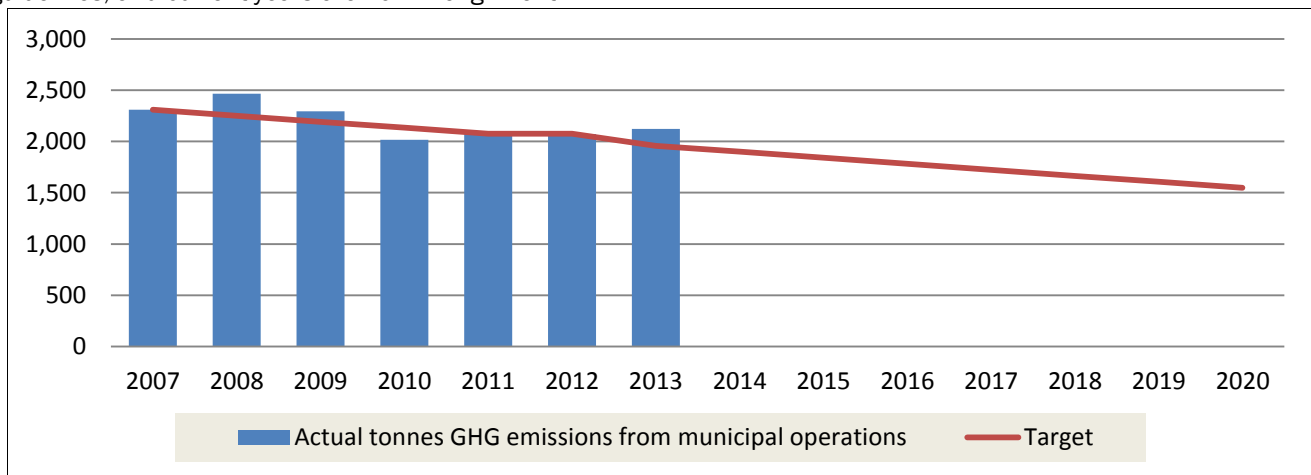
Target Statement

Reduction of energy consumption and the corresponding greenhouse gases through maintenance, procedural, mechanical and behavioural changes. Measuring our progress is an important part of ensuring reductions continue to happen, as we work towards becoming “carbon neutral.”

Overview

This graph shows the amount of greenhouse gas (GHG) emissions created by the provision of municipal services each year. GHG emissions are produced when we operate municipal cars, fire trucks, street sweepers and lawn mowers, light up sports fields, municipal hall and streetlights and heat municipal, swimming pools and other municipal buildings.

Note: There has been a shift to our previous years' inventory. In 2013, Maple Ridge staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines, and current years are now in alignment.



Status Report

These are preliminary readings. In 2013, Maple Ridge's preliminary greenhouse gas emissions measured 2,121 tonnes. We expect these numbers to increase slightly as we add additional data that is not currently available. Although the above represent interim numbers, thus far even though our direct emissions have decreased, with requirements the Province introduced in 2012 to include contractor fuel consumption emissions for new and renewed contracts, the addition of the contractor fuel consumption has increased our overall emissions from the previous year. Direct interim emissions are 1949T CO₂ equivalent and contractor emissions account for 172T CO₂ equivalent.

Progress Report

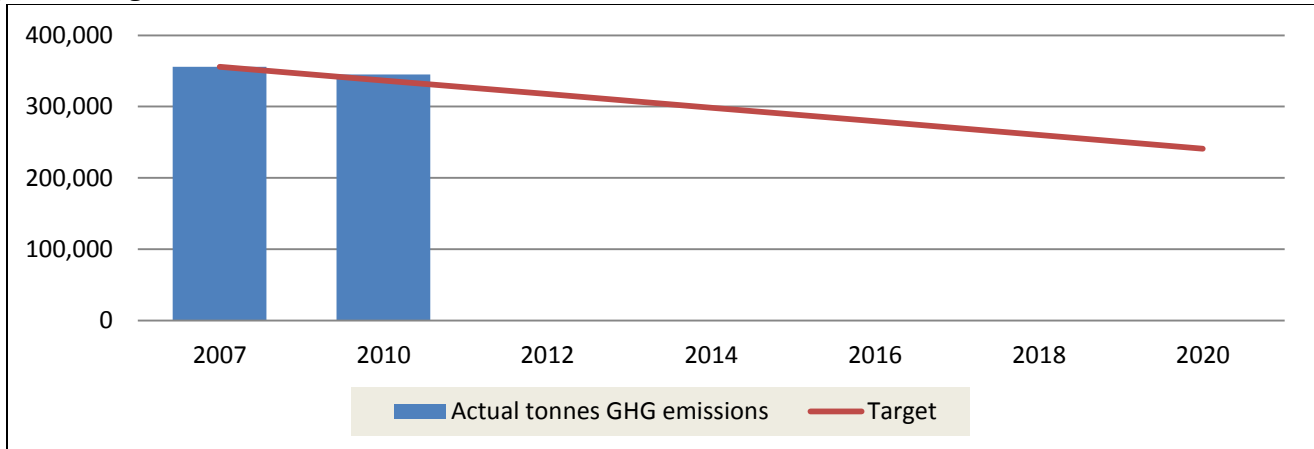
Community GHG Emissions

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 Maple Ridge's Climate Action Charter commitment to measure and report on our community's greenhouse gas emissions.



Status Report

Source: Updated Community Energy & Greenhouse Gas Emissions Inventory: 2007 and 2010 Report dated February 20, 2014, from BC's Ministry of Environment. 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: 2012 CEEI Reports are planned for release in 2014.

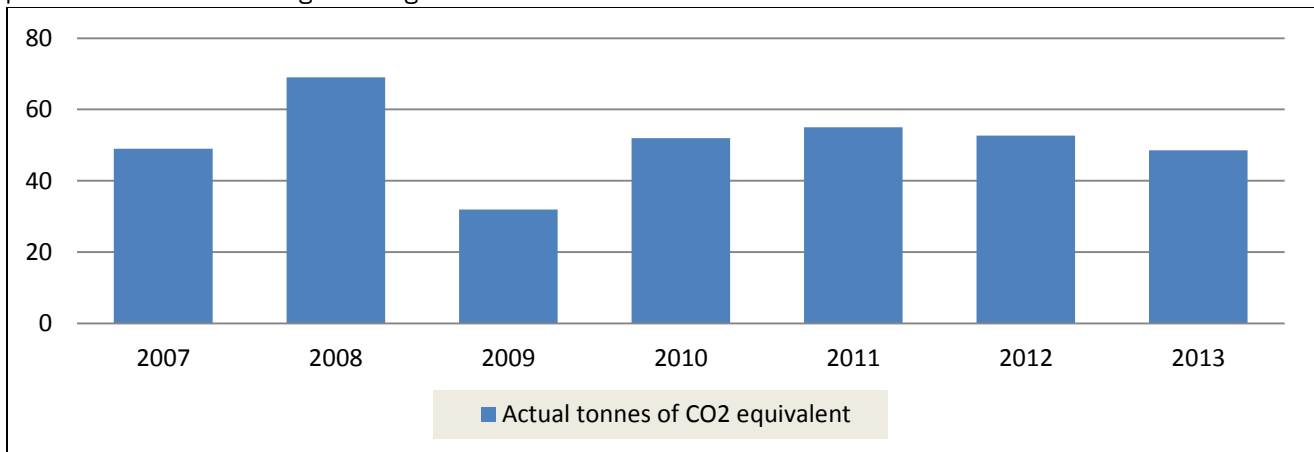
Fire Hall No. 1 GHG Emissions

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, Maple Ridge's Emergency Operations Centre and a large training room.



Status Report

Results for 2013 indicate higher than expected emissions levels. This may be due to a number of factors, including cold weather. There has been a slight shift to our previous years' inventory. In 2013, Maple Ridge staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines, and current years are now in alignment.

Progress Report

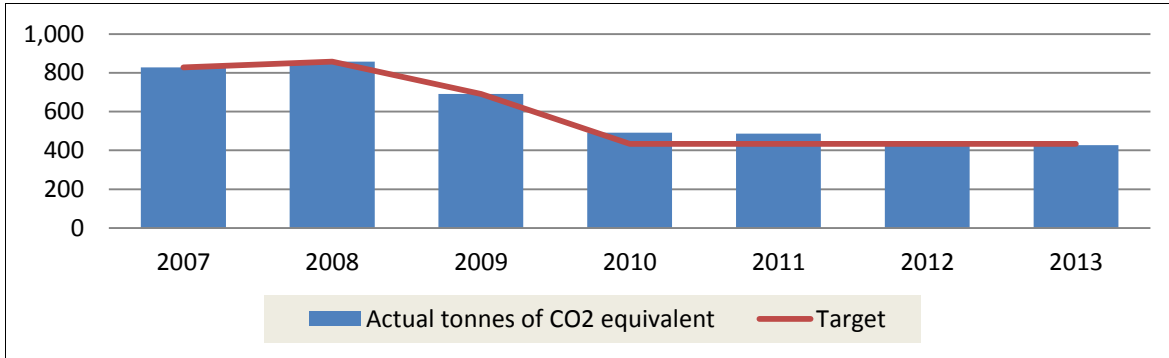
Leisure Centre GHG Emissions

Target Statement

To reduce greenhouse gas emissions by about 50% 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

Results for 2013 indicate slightly higher than expected emissions levels. This may be due to a number of factors, including cold weather. There has been a slight shift to our previous years' inventory. In 2013, Maple Ridge staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines, and current years are now in alignment.

Zero Waste

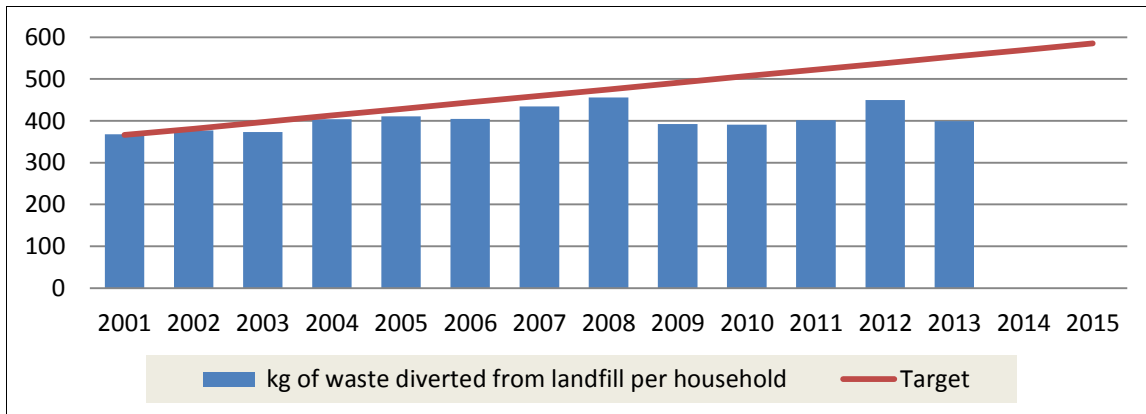
Encourage Residents and Business Owners to Reduce, Reuse and Recycle

Target Statement

Our 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.

Overview

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



Status Report

Provided blue box curbside pickup to 24,451 homes and 5,374 apartment units. 2013 amount of waste diverted from landfill to recycling programs was 399 kilograms per household. This is calculated by taking the total waste diverted to recycling and dividing by properties.

Progress Report

Stewardship of Natural Resources

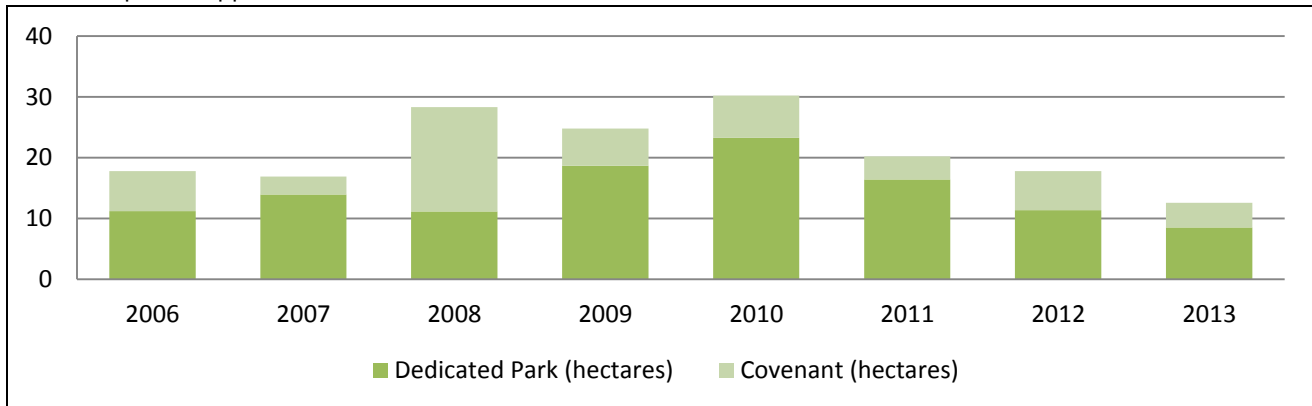
Protect Environmentally Sensitive Areas

Target Statement

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

Overview

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)

This graph represents the number of hectares of land that were legally protected through dedication or covenant for environmental reasons.

Year	Water Course	Slope	Amenity	Storm Water	Geotech	Veg Retention	Habitat	Dyke	Trail	Other	Total Area Protected by Year
Pre 2000	173.9	4.5	13.5	16.5	7.9		0.9	2.6	2.2	4.6	199.4
2001	8.9			0.3							8.9
2002	8.4										8.4
2003	10.3	0.7	0.1					6.9		0.3	17.5
2004	25.1	0.9	9.5	0.3			1.1				35.4
2005	8.3	1.5		0.3			0.2				9.4
2006	16.8	0.8	0.2								17.8
2007	14.4	1	0.2	0.1						1.5	16.9
2008	11.6	3.5		3.1		6.5	7.3			0.1	28.3
2009	21.6	2.6			0.05					0.5	24.8
2010	25.1	3	0.1		3.1	0.1	3.1		2.7		30.2
2011	16.6		1.4		0.1	1.9	2.9		0.1		20.2
2012	12.6	1.2	0.4	0.8	3	1.5	4.9				17.8
2013	7.15	5.69	0.1				3.3				12.6
Total for all years by type	360.75	25.39	25.5	20.6	14.15	10	23.7	9.5	5	7	447.6

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

Progress Report

Financial Management

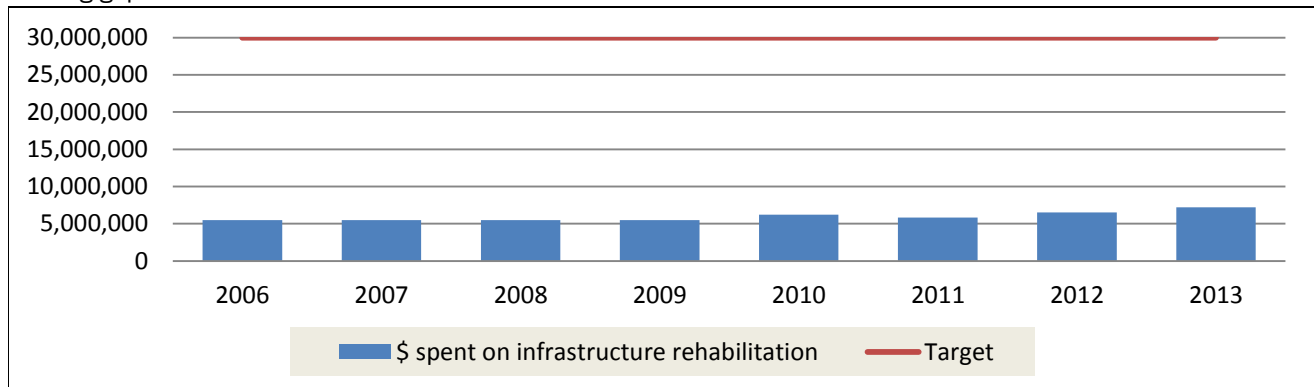
Best Practices in Infrastructure Management

Target Statement

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

Overview

Maple Ridge has infrastructure and other assets (excluding land) with an estimated replacement cost of approximately \$1.5 billion. These assets will eventually need to be replaced. To adequately fund rehabilitation and replacement, \$30 million a year is required. The actual expenditures have been about \$5 million. The infrastructure funding deficiency continues to accumulate, placing a burden on future property tax payers. Funding the Infrastructure deficit is an issue that every Canadian municipality is facing. Senior level government funding, typically in the form of grants, is pursued and additional funding commitments continue to be advocated for. Adequately funding infrastructure renewal will likely take several decades. Fortunately, many of the assets in Maple Ridge are relatively new and Council has a funding model in place, as of 2008, with dedicated funding increasing each year to reduce the annual infrastructure renewal funding gap.



Governance

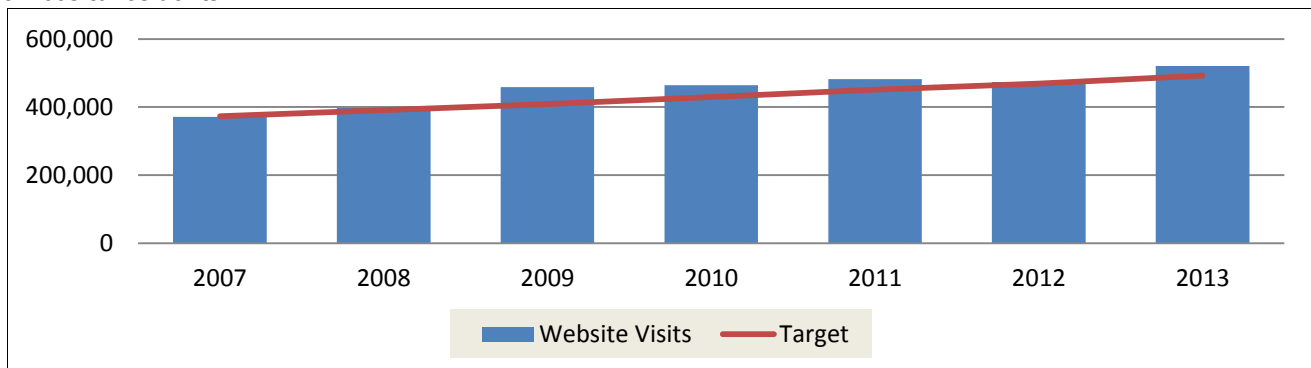
Website Visits

Target Statement

Raise website visits by 5% per year from 2007 baseline by driving more 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. The Maple Ridge website is becoming increasingly important in communicating and providing services to residents.



Status Report

Website visits increased by more than 10% over 2012.

Progress Report

Reduce Reliance on Property Taxes

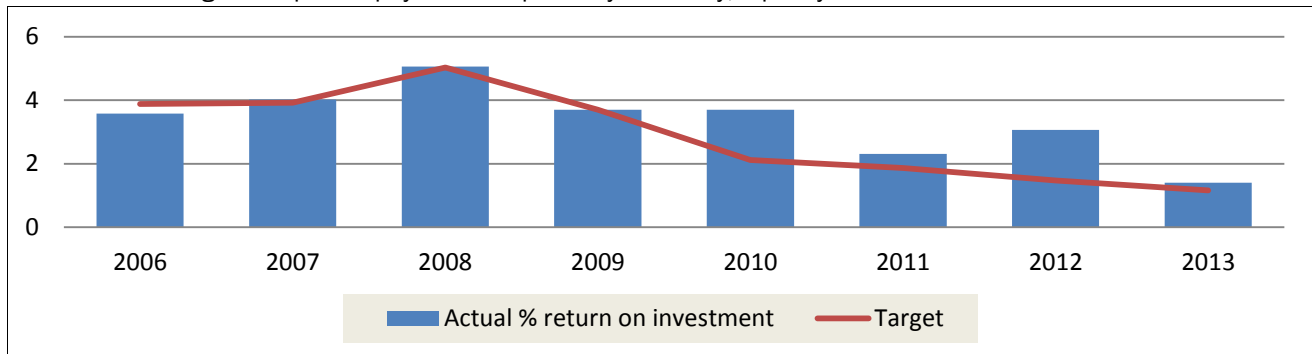
Maximize Return on Investment

Target Statement

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

Overview

Maple Ridge 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 \$120 million. A conservative management philosophy is based primarily on safety, liquidity and return on investment.



Status Report

All investments held will mature at 100% of their face value, they are 100% principle protected. However, throughout the time they are held the market value (and associated returns) will fluctuate based on changing market conditions. In 2013, the return on investments (ROI) exceeded benchmarks due to higher short term rates earned on credit union term deposits. Short term interest rates remained near historic lows. The 10 year rates increased in 2013, reducing the value and returns of longer term holdings and negatively impacted 2013 returns and benchmarks. The target rate is based on the return of the Municipal Finance Authority Pooled Investment Funds and several DEX indexes. The economic recovery continues to be slow but projections look favourable for 2014 and beyond. The larger Canadian banks forecasts, as of February 2014, Bank of Canada rate increases, which impact the short term rates, starting in mid to late 2015.

Progress Report

Inter-Government Relations and Partnerships

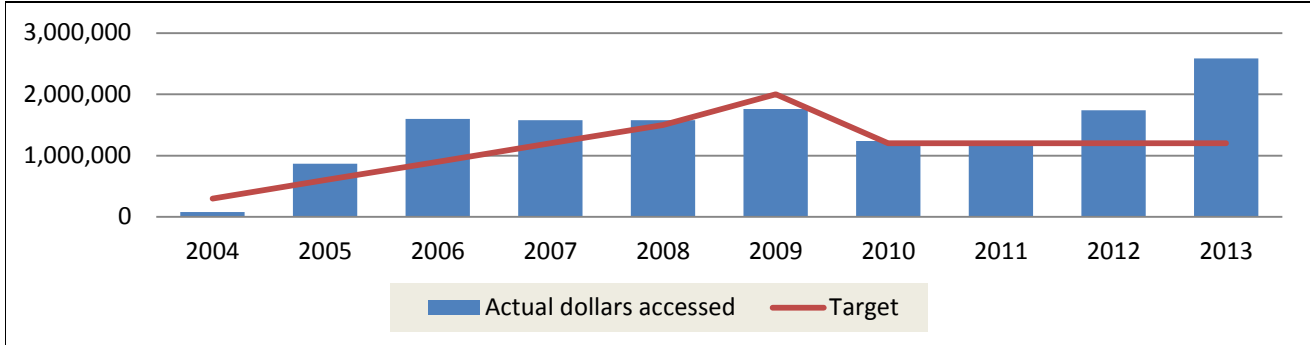
Support the Community Social Service Network

Target Statement

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

Overview

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

Community collaboration continues to be a strength with several new projects being funded. The Community Network has engaged with the Maple Ridge Community Foundation to create a pilot project called the Community Chest. This project is all about neighbours supporting neighbours and is truly a collaborative effort.

Safe and Livable Community

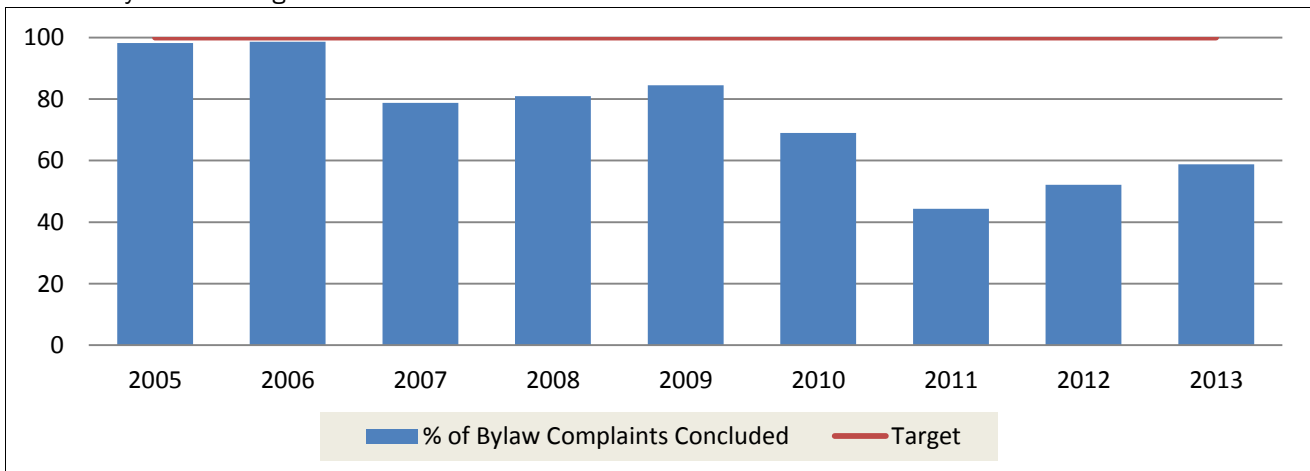
Bylaw Complaints Concluded

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.



Status

2013 Complaints received - 3,489

2013 Complaints concluded - 2,050

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

Progress Report

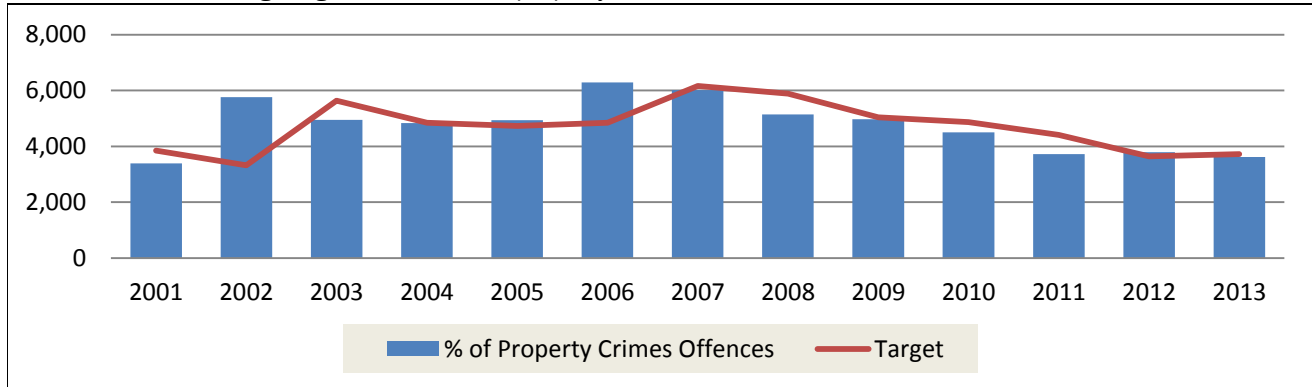
Reduce Property Crime Offences

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 2013 and is trending down by 5% as compared to the same period of 2012. All offences within this category experienced decreases with the exception of Arson (40%) Commercial Break and Enters (B&E) (10%), Fraud (28%) and Possession of Stolen Property (11%).

Fire Department

Reduce Response Time in the Urban Response Zone

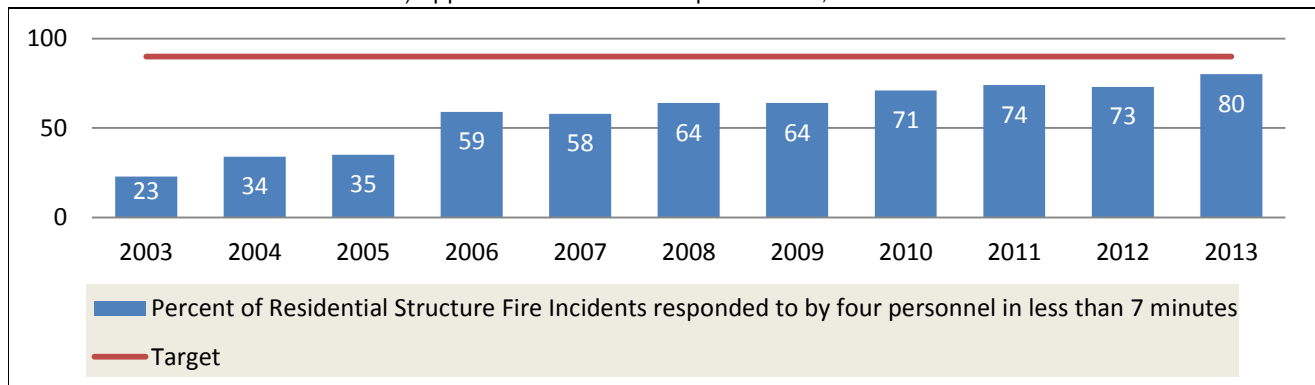
Target Statement

To respond to calls within the urban 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 firefighters is intended to reduce the time it takes to respond to emergency calls in the urban response area.

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 Urban Response area, and it is intended to be met 90% of the time.



Status Report

Hired additional firefighters to cover vacation relief. There is a slight change to the numbers reported in previous years as the methodology used has been updated to reflect the time for a 4-firefighter crew to arrive on scene to a residential structure fire in the Urban Response Area as outlined in the Fire Master Plan.

Progress Report

Recreational, Educational and Social Activities

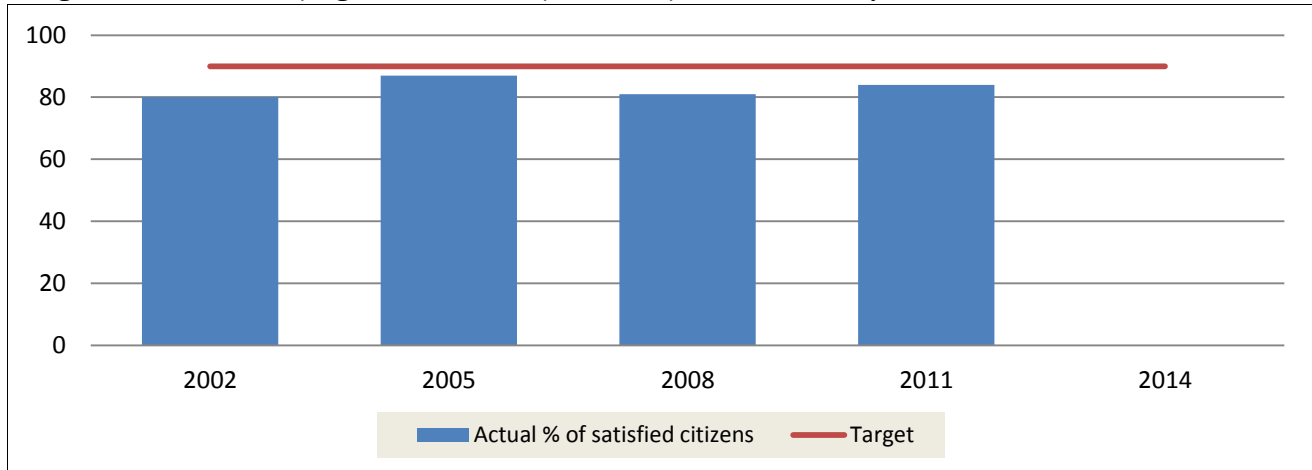
Citizens Who are Satisfied with Parks & Leisure Services

Target Statement

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

Overview

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



Status Report

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

Source: Parks and Recreation Survey conducted by Justason Marketing 2011. Next survey will be undertaken in 2014.

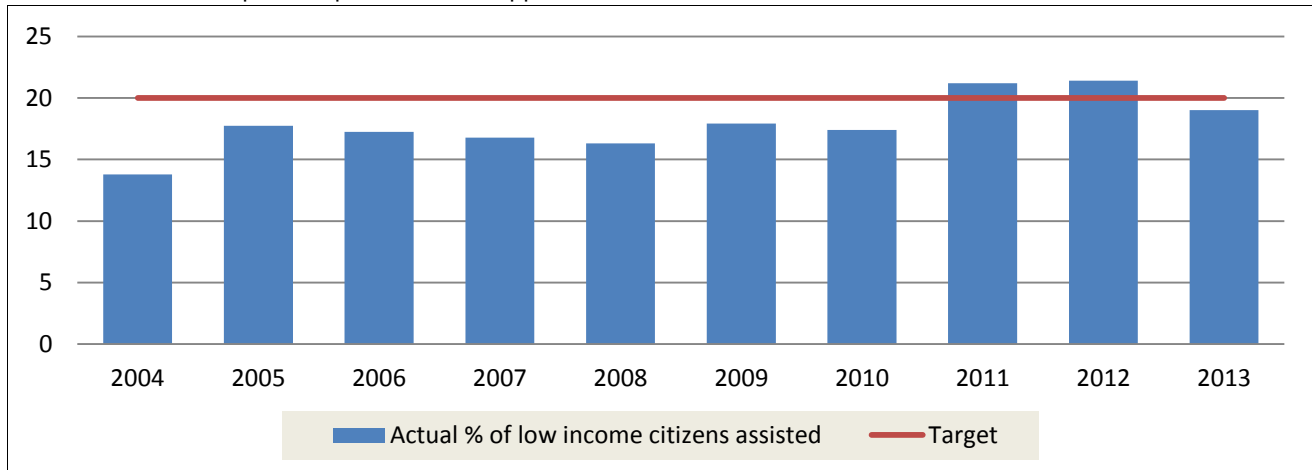
Low Income Citizens Accessing Recreation Services

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 No. 42 and corporate sponsors that support recreation access initiatives.



Status Report

This slight decrease in the percentage of population served is likely due to a number of additional funding opportunities within our community in which citizens are able to access a number of community and recreation-based services at a reduced rate.

Progress Report

Water & Sewer

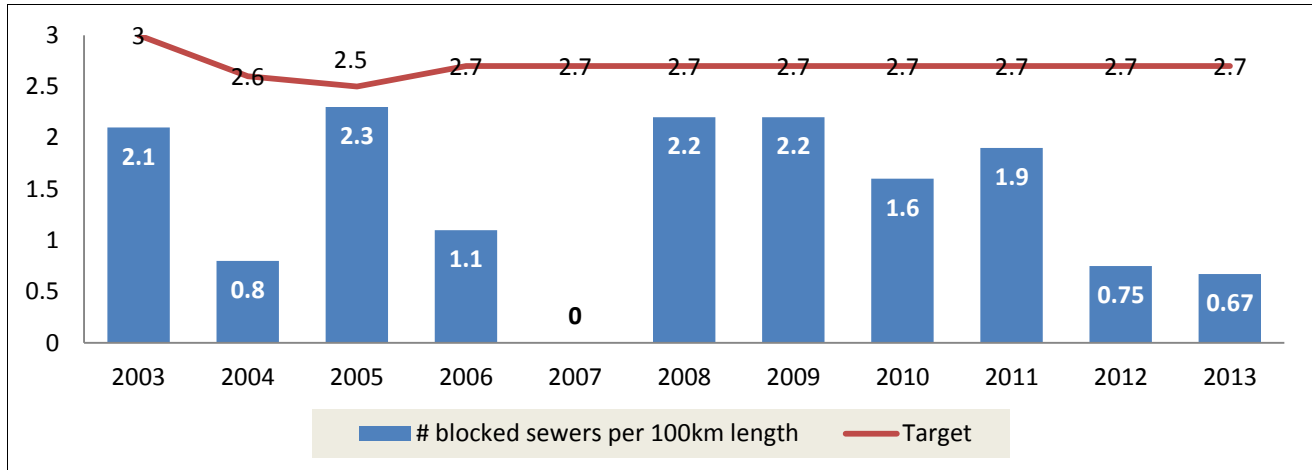
Maintain a Dependable Sewage System

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 Operations Centre maintains 273 kilometres of gravity sanitary sewer.



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 Operations Centre maintains 390 kilometres of watermains.



Progress Report

Smart Managed Growth

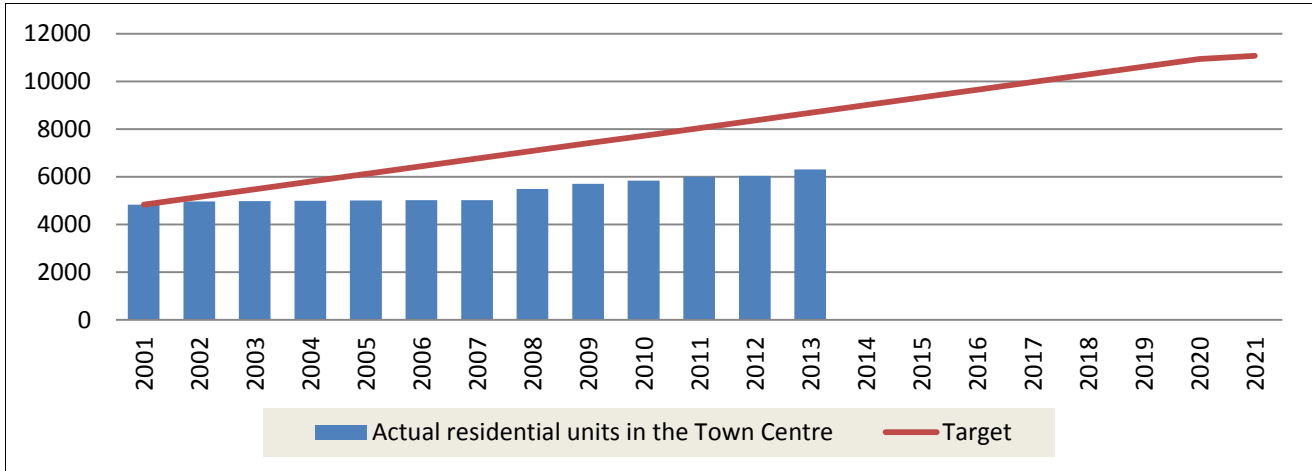
Increase Residential Density in the Town Centre

Target Statement

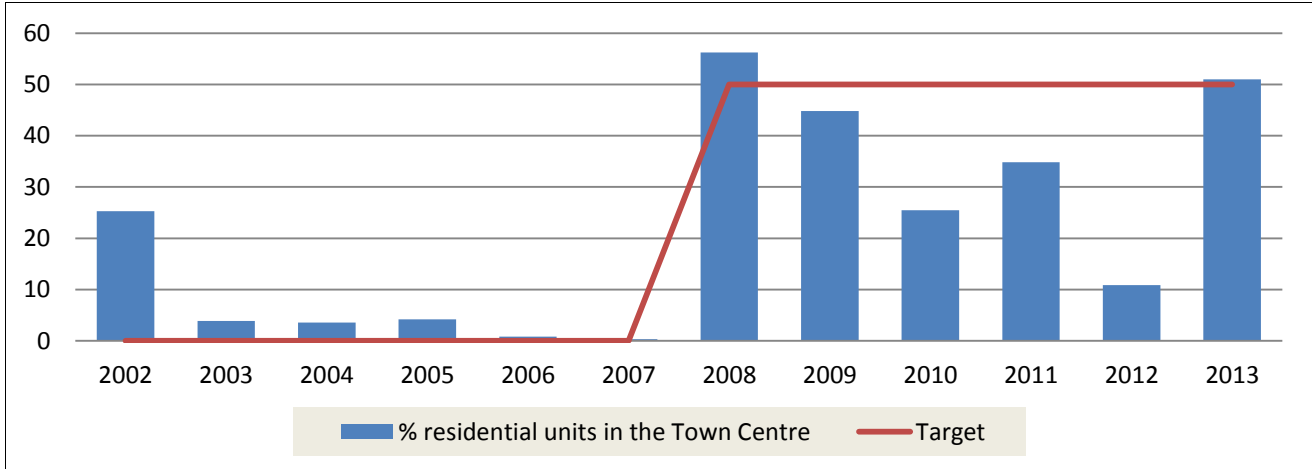
Encourage residential development in the town centre. According to projections in the Official Community Plan, 50% of the community's population growth should occur in the town centre.

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 critical infrastructure, including transit and amenities are close at hand. Residential units in the town centre are expected to reach 11,065 by 2021. The first graph illustrates our progress toward this number.



The second graph shows the percentage of total residential units in Maple Ridge that were built in the town centre.



Status Report

During 2013, 257 apartment units, 10 townhouses and one single family home were added in the town centre. These units signify growth in town centre residential units of 4.4%. Of all residential units in Maple Ridge during this year, 51% were located in the town centre. The Town Centre Area Plan goal is to capture 50% of all residential development.

Progress Report

Transportation

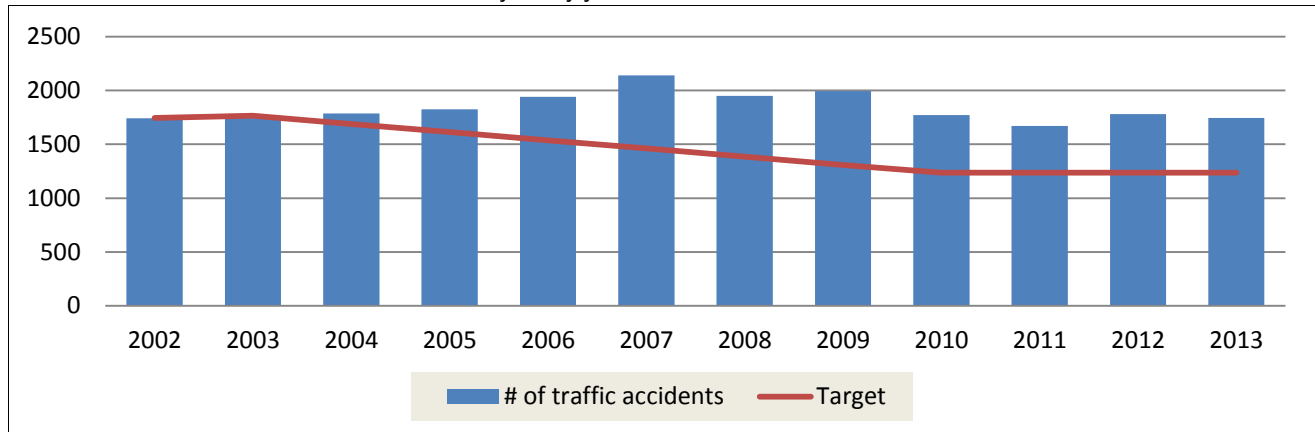
Improve Traffic Safety

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. Maple Ridge will continue to provide road safety improvements in partnership with ICBC with promoted road safety education with help from the RCMP. New data is available in May every year.



Status

With Maple Ridge's population increases and many other influences outside the control of Maple Ridge, the targeted accident reduction was not achieved. Source: ICBC, Business Intelligence Competency Centre; counts rounded to the nearest 5; crashes in parking lots or involving parked vehicles are excluded. 2013 counts will continue to settle/change over time.

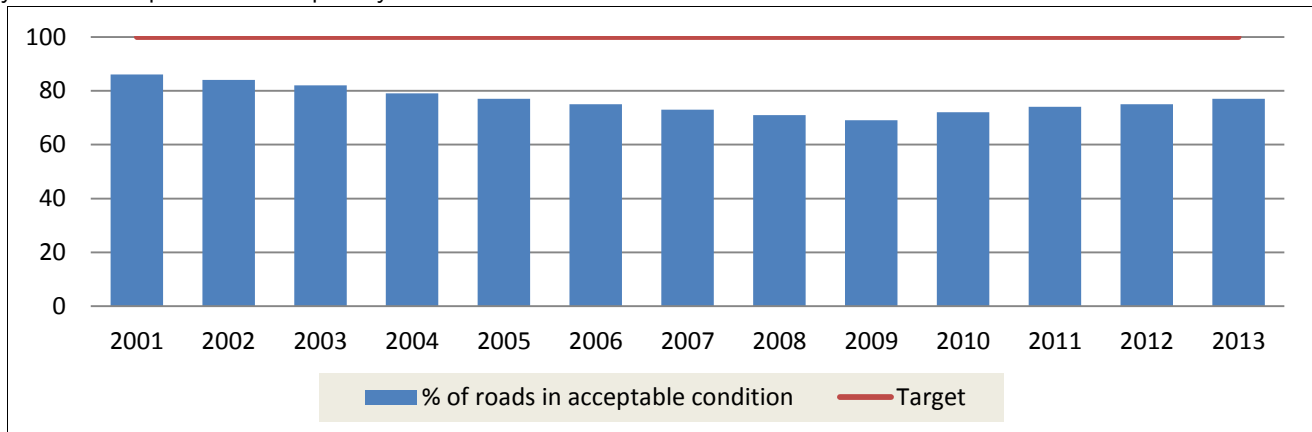
Provide Safe, Serviceable Roads

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 Operations Centre maintains a road network of over 476 kilometres. Keeping the roads in good shape involves inspections, shouldering and grading, sweeping, ice control, curb repair, roadside mowing, asphalt patching, crack sealing and road marking for traffic lanes, crosswalks, arrows, etc. Enhancing the safety of motorists, pedestrians, cyclists and equestrians is a priority.



Status

Road resurfacing program in 2013 of 6.5 km. This (6.5 km) represents 1.4% of total road inventory.

Progress Report

The graphs in this progress report are a subset of “scorecards” available on the website www.mapleridge.ca/787/Scorecards

Complete List of Scorecards Available on the Website

Community Relations

- Aquatics volunteers
- Community volunteers
- Emergency Services volunteers
- Parks & Leisure Services volunteers
- Promote community group independence
- Provide work opportunities for people with developmental disabilities
- Support firefighters' charities

Economic Development

- Attract film productions
- Business licence renewals
- Increase commercial tax base
- Residential tax assessment base

Environment

- Community GHG emissions
- Corporate GHG Emissions
- Corporate GHG Emissions
- Encourage residents and business owners to reduce, reuse, and recycle
- Fire Hall No. 1 Energy Consumption & GHG Emissions
- Leisure Centre Energy Consumption & GHG Emissions
- Municipal facility electricity use
- Protect environmentally sensitive areas
- Vehicle fleet efficiency

Financial Management

- Best practices in infrastructure management
- Building permit revenue
- Business licence renewals
- Business licence revenue
- Business planning process
- Capital works program
- Debt per capita
- Debt servicing ratio
- Dog licence revenue
- Financial sustainability plan
- Fire costs
- Gravel sales revenue
- GVRD sewer costs
- GVRD water costs
- Increase commercial tax base
- Library costs
- Maximize return on investment
- Net financial position
- Police costs
- Process permit applications efficiently and effectively
- Property tax revenue
- Residential tax assessment base

Progress Report

Complete List of Scorecards Available on the Website

Governance

- Access to information and decision-making processes
- Citizen satisfaction with District information
- Website visits

Inter-Government Relations and Partnerships

- Support the community social service network

Safe and Livable Community

- Adults who are vigorously active
- Bylaw complaints concluded
- Children who are vigorously active
- Citizens who are satisfied with Parks & Leisure Services
- Citizens who use Parks & Leisure Services
- Emergency Operations Centre/Emergency Support Services activities
- Fire inspections of multi-family residential structures
- Healthy neighbourhood development
- Low income citizens accessing recreation services
- Maintain a dependable sewage system
- Number of youths in diversion
- Property crime offences
- Provide high quality drinking water
- Rate of youth diversion recidivism
- Reduce fire incidents
- Reduce response time in the urban response zone
- Students attending fire safety education sessions

Smart Managed Growth

- Provide new park areas
- Town Centre density

Transportation

- Improve traffic safety
- Provide safe, serviceable roads
- Transportation to work

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 (DCCs).

DCCs 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 Maple Ridge 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 2013 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$22,819,769	\$ 1,877,593	\$ 4,666,429
Collections*	4,262,590	75,252	518,393
Interest	227,737	19,788	54,383
Expenditures	<u>-4,060,950</u>	<u>-161,580</u>	<u>-</u>
Closing Balances	<u>\$20,276,700</u>	<u>\$ 1,811,053</u>	<u>\$ 5,239,205</u>
Waivers & Reductions**	\$ 557,231	\$ --	\$ --
	Water	Parks	Total
Opening Balances	\$ 357,647	\$ 9,820,307	\$39,541,745
Collections*	636,281	2,167,136	7,659,652
Interest	-24,814	98,262	375,356
Expenditures	<u>-2,731,793</u>	<u>-1,848,773</u>	<u>-8,803,096</u>
Closing Balances	<u>-\$ 1,762,679</u>	<u>\$10,236,932</u>	<u>\$38,773,657</u>
Waivers & Reductions**	\$ 50,544	\$ --	\$ 607,775

* Collections are reported net of Waivers & Reductions.

** In some instances a developer will undertake work that would otherwise be done by Maple Ridge and funded by DCCs. When this occurs, the amount of DCCs related to those works may be forgiven. The amounts forgiven in 2013 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 & Maple Ridge Historical Society Liaison
Vice-Chair & Maple Ridge Historical Society Liaison
Community at Large

Brenda Smith
Faye Isaac
Craig Speirs
Wayne Beck
Michael Cook
Steve Ranta
Cyndy Johnson-McCormick
Councillor Bob Masse
Councillor Michael Morden (alternate)
Lisa Zosiak

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 and increased economic vitality of Maple Ridge.

Chair
Vice-Chair
Community at Large

Glenn C. Ralph
Karen Pighin
John Lyotier
Mary Jane Stenberg
Josef Lara
Malvin A. J. Harding
Karoline deVries
Chrislana Gregory
Deborah Hyslop
Alana Mactavish Railton
Chrislana Gregory
Mayor Ernie Daykin
Councillor Judy Dueck
Councillor Al Hogarth
Jim Rule
Sandy Blue
Bruce Livingstone
Erin Chadwick
Rohith Manhas
Jessica Chen

Community Liaison Appointment

Maple Ridge Council Liaison

Municipal Staff Liaison

Youth Representative

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 Al Hogarth
Councillor Michael Morden
Councillor Corisa Bell (Alternate)
Alanna Carmichael
Michael Jacob
Don Mitchell
Stefany Tunshell
Mayor Deb Walters
Councillor Gwen O'Connell
Councillor Dave Murray
Councillor Tracy Miyashita (Alternate)
Garett MacDonald
Shannon Roberts
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 2013 – 2014 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 Council to consider or inquire into any matter and to report its findings and opinion to Council. Generally, at least one member of a select committee must be a Council member.

Select Committees are:

- Agricultural Advisory Committee
- Bicycle Advisory Committee – to be redefined in 2014
- Community Heritage Commission
- Economic Advisory Commission
- Maple Ridge-Pitt Meadows Advisory Committee on Accessibility Issues
- Parks & Leisure Services Commission (MR/PM)
- Public Art Steering Committee
- Social Planning Advisory Committee

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

- Fraser Basin Council
- Fraser Valley Regional Library
- Lower Mainland Treaty Advisory Committee
- Metro Vancouver 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

Maple Ridge'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 all departments, developing corporate policy, providing leadership and direction for senior staff in the day-to-day and long-term business affairs of Maple Ridge in accordance with Council's Strategic Plan and providing advice to Council about District organizational and operating procedures.

The division consists of: Communications, the Emergency Program, 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.

Emergency Program

Emergency Program Coordinator – Patrick Cullen

The Emergency Program ensures that Maple Ridge and its residents are adequately prepared to respond to an emergency event. The Program provides opportunities for coordinated joint operations and training to staff, volunteers, businesses and the community in the areas of preparation, response and recovery. The intent is to ensure those involved in the emergency response system are well versed and capable of implementing the British Columbia Emergency Response Management System (BCERMS) model. In an emergency, citizens may find themselves on their own for an extended period of time. The intent is also to encourage residents to develop personal and family emergency plans and to volunteer to assist their neighbourhood and their community to begin the recovery process.



The Emergency Program is also responsible for providing Emergency Social Services (ESS). ESS is a provincial emergency response program through which staff and local ESS volunteers provide short-term assistance to residents of Maple Ridge who are forced to leave their homes because of fire, floods, earthquakes or other emergencies. This assistance includes food, lodging, clothing, emotional support and family reunification. ESS is typically available for 72 hours, but in some instances the Province may extend support for a longer period of time.

Through an agreement with the City of Pitt Meadows, the Program also provides for integrated planning and response to emergencies impacting both communities.

Human Resources

Director of Human Resources – Frances King

The Human Resources Department provides an array of people-related programs and services designed to engage staff in their work and to maximize their full potential in contributing to the achievements of Maple Ridge.

Human Resources oversee people-related issues including occupational health and safety and payroll and benefits administration. Team members provide professional services in recruitment, learning and development, payroll and benefits administration, health, safety and wellness. The department also provides leadership in collective bargaining and labour relations, job evaluation and employee recognition.



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 to diversify our tax base and create high value local jobs. Maple Ridge is proud to offer a "one-stop" Film Production Liaison service to assist the industry with location scouting and filming logistics.

Services Provided by Municipal Departments



Sustainability & Corporate Planning

Manager of Sustainability & Corporate Planning – Laura Benson

The Sustainability & Corporate Planning Department develops and administers a framework to maintain 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 the framework is followed to align policies and activities with this direction. Projects, research and policy development are also undertaken, along with managing the organization's corporate sustainability initiatives.

Community Development, Parks & Recreation Services:

General Manager – Kelly Swift

The Community Development, Parks & Recreation Services (CDPR) 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. In addition, we are responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team (CMT) and we attend to inquiries and requests for assistance from staff, Council and the public.

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

Community Services

Director of Community Services – Sue Wheeler

The Community Services Department is comprised of the following function areas: Youth Services, Neighbourhood Development, Festivals and Special Events, Volunteer Services and Social Planning. In addition, this department acts as a liaison and provides support to the Arts Council and the Ridge Meadows Seniors Society in

the operation of facilities, programs and services at the ACT, the Ridge Meadows Seniors Centre and the Pitt Meadows Seniors Centre. In addition, support is provided to the Maple Ridge Public Art Advisory Committee which is a committee of Council.

Community Services utilizes an asset-based community development approach to ensure that there are an abundance of opportunities for citizens to connect, engage, participate and contribute to community. Focus is on providing opportunities that will provide linkages that will strengthen the capacity of both individuals and community organizations. Staff liaisons encourage and support citizens and groups to contribute to positive change by mobilizing their assets, passions, knowledge, skills and relationships to inspire and support caring and vibrant neighbourhoods and communities.



The primary role of the Social Planning function is to provide staff support to the Social Planning Advisory Committee and to ensure that the goals of the committee are being met. Placing the Social Planning function within the mandate of Community Services has proven to be both a unique and effective way of providing this service. Social Planning for Maple Ridge has developed four focus areas for the delivery of Social Planning, Network Development, Community Solutions, Community Building and Social Sustainability.

Parks & Facilities

Director of Parks & Facilities – 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, Hammond, South Bonson and Whonnock Lake Community Centres and two outdoor pools.

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

Services Provided by Municipal Departments



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 of Recreation – Wendy McCormick

The Recreation Department recognizes that active living is essential to personal health and quality of life and aspires to provide opportunities for positive, inclusive activities that help build strong families and healthy communities.

In cooperation with the Parks & Facilities Department, Recreation operates facilities including multi-use fitness and aquatic centres, ice and curling arenas, library and community halls. This is done in collaboration with various not-for-profit community organizations, agencies and businesses such as; the Ridge Meadows Seniors Centre Society, Museum and Heritage Societies, Maple Ridge Pitt Meadows Arts Council and School District No. 42.

Services include delivering recreation and education programs in arts and culture, aquatics, fitness, skating and more through drop-in or pre-registered delivery models. Other services also provided include recreation access programs and community planning tables for healthy community initiatives. Customer service functions include facility, field and arena bookings, program registration, membership and admission processing.

Corporate & Financial Services:

General Manager – Paul Gill

The Corporate & Financial Services (CFS) 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.

We are responsible for carrying out corporate initiatives as directed by Council and CMT, as well we attend to enquiries and requests for assistance from staff, Council and the public.

The division consists of three departments: Clerks, Finance and Information Technology. CFS also provides support to the RCMP, Police Services and the Fire De-

partment 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.

We are the liaison between the contract legal service providers and Council and staff. We 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.



We administer the Corporate Records Management Program and are responsible for compliance with Freedom of Information and Protection of Privacy legislation.

We conduct the triennial general local and School District elections as well as by-elections and referenda.

We are responsible for the acquisition and disposal of all land needs at the best possible value to the taxpayer and for the administration of all district-owned rental properties.

The Risk Management Program for loss control and insurance is also a function of this department.

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 Maple Ridge 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

Services Provided by Municipal Departments

municipal taxes and utility fees, processing accounts payable and receivable, developing and maintaining financial systems, investing and safeguarding Maple Ridge'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 Technology

Director of Information Technology – Christina Crabtree

The Information Technology Department (IT) is responsible for managing corporate computer systems, data resources and supporting technology infrastructure. The IT 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 as well as 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 Community Fire Safety – Dane Spence

The primary mission of the Fire Department is the protection and preservation of life, property and the environment in Maple Ridge. This service is provided by a group of 67 dedicated paid-on-call firefighters, 49 full-time firefighters, six chief officers, three administrative support staff and one IT support staff (shared with IT).



We rely heavily on cross-training and good communication to ensure that the department functions efficiently and effectively. Each of the Assistant Chiefs assumes responsibility for the operation of the individual fire halls. In addition to administrative duties, 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 David Fleugel

The Ridge Meadows RCMP Detachment is responsible for policing services in Maple Ridge and Pitt Meadows. The 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 towards social issues, community engagement, in addition to youth and road safety priorities.



The detachment currently has 118 police officers, with 90 assigned to Maple Ridge, 22 assigned to Pitt Meadows and 3 funded by the Province of BC. In addition, there are three Special Constable "Community Safety Officers" in Maple Ridge. Maple Ridge also contributes the equivalent of 10 regular members in integrated (metro Vancouver area) specialized teams.

Services Provided by Municipal Departments

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

Public Works & Development Services:

General Manager – Frank Quinn

The Public Works & Development Services (PWDS) division is responsible for carrying out corporate initiatives as directed by Council. PWDS provides leadership in the implementation of services including 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 contributes to the quality of life in Maple Ridge by providing a full range of sustainable municipal services to maintain existing infrastructure as well as new infrastructure in support of ongoing growth in the District. The range of services includes the development and implementation of the Capital Program including design, tendering and administration for roads and utilities; management of the District underground water and sewer utilities as well as storm water management; developing the multi-modal transportation network as well as traffic operations including signals and street lighting; review and coordination of servicing requirements for new developments.



Licences, Permits & Bylaws

Director of Licences, Permits & Bylaws – 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 as well as renovations. Our 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.

Our team administers the dog licence program and works with the local BC SPCA to ensure compliance with animal welfare legislation.

Operations

Director of Engineering Operations – Russ Carmichael

The Operations Centre is a front-line provider for basic public works services, including the maintenance of Maple Ridge roads and fleet, municipal procurement, storm water management, water distribution and sewage collection.

Operational focus is on the health and safety of the citizens of Maple Ridge, protecting Maple Ridge'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 of Planning – Christine Carter

The Planning Department supports the Corporate Strategic Vision through the creation and application of a number of policies, regulations and bylaws. These documents are not only used as a guide for decision making, but also establish the procedures under which development applications are processed, and how information is disseminated within the Community.



After Council has set policy guidelines for the community, 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 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 development application.

The department provides information, recommendations and technical expertise in the development of policy as well as providing technical assistance to committees of Council including the Community Heritage Commission, Agricultural Advisory Committee and the Advisory Design Panel. We also supply information to and work closely with external agencies (Agricultural Land Commission, Metro Vancouver) and ensure that development complies with District policies and statutory requirements, prior to presentation of a project to Council.

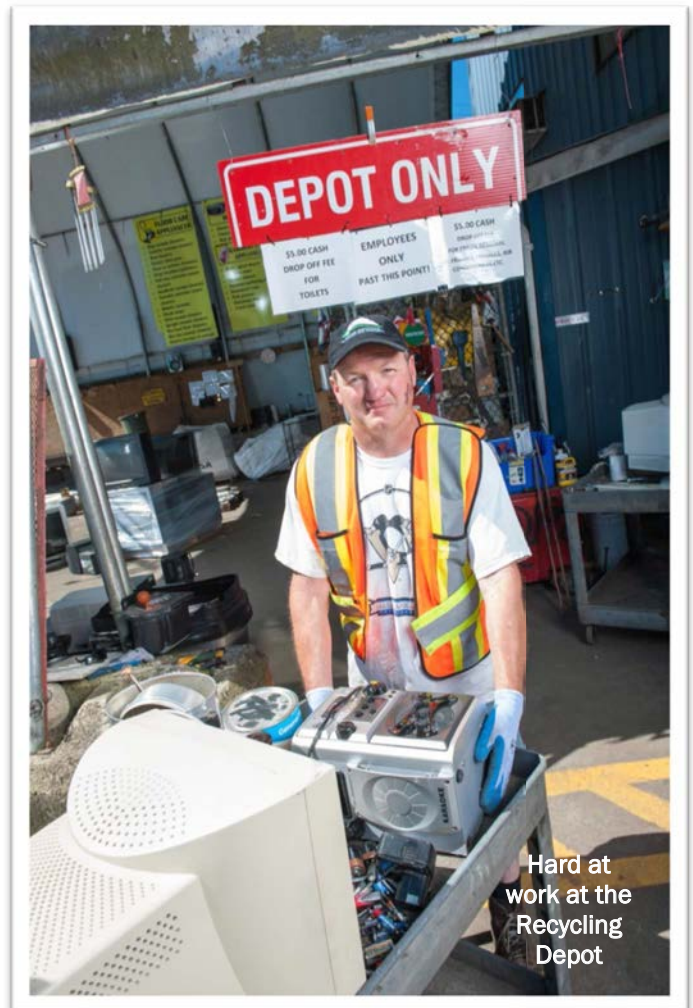
The department also has a team of environmental specialists who work closely with planners and engineers to ensure that Maple Ridge achieves the highest standards of environmental stewardship and sustainability. This team works in the field to assess the impacts of project applications, and also works with Council to develop environmental policies to align with Council's Corporate vision and changing provincial regulations. These policies and regulations form part of a comprehensive framework that is used to guide decisions around planning and land use in the community.

Ridge Meadows Recycling Society

Ridge Meadows Recycling Society (RMRS), a community-based, charitable non-profit organization, in partnership with 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.



Hard at work at the Recycling Depot

Awards

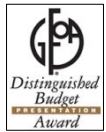
Maple Ridge is the recipient of many awards. Our 2013 list includes:



The **Canadian Association of Municipal Administrators (CAMA) "Education Award Honourable Mention"** for the Emergency Social Services Exercise Design Workbook, which is a complete and comprehensive "how-to manual" containing step-by-step instructions for the development of five different types of emergency exercises: orientation, drill, tabletop, functional and full scale.



The **Hermes Creative Awards "Gold Award"** in the Publications/Annual Report category for the 2012 Citizens Report and in the Advertising/Ad Campaign category for the businessSTART Program. Hermes Creative Awards is an international competition for creative professionals involved in the concept, writing and design of traditional materials and programs, and emerging technologies.



The **6th consecutive Government Finance Officers' 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 **MarCom "Platinum Award"** in the Publications/Annual Report/Government category for the 2012 Citizens Report. 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 **17th consecutive GFOA "Award for Outstanding Achievement in Popular Annual Financial Reporting."** In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability and reader appeal.



The **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. Of the hundreds of cities and towns Maple Ridge and Pitt Meadows ranked 2010-2015 '#5 Top Canadian Investment City' for the 5th consecutive year, '#2 Top BC Investment Town' and 'the place to live for lifestyle'.



The **23rd 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 **Union of British Columbia Municipalities (UBCM) "Best Practices, Honourable Mention Social Media"** for the approach taken to inform citizens about the issues relating to the 2012 Spring Freshet. The UBCM Community Excellence Awards Program encourages local governments to showcase best practices that rise above others with vision, creativity and teamwork, and that furthermore can be a model for other municipalities.

For more information on District awards visit
www.mapleridge.ca/320/Awards

Summary of Services and Regional Relationships

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 (investment attraction, business retention and expansion)
- 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 support 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

Services that are not an assumed responsibility of Maple Ridge include:

- Diking Maintenance and Flood Control – Diking 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)

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

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)

Maple Ridge 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 Maple Ridge 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); Maple Ridge 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. Maple Ridge shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by Maple Ridge 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, Maple Ridge shares responsibility with regional cycling.

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
- Diking Districts
- 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 2013 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, 2013.

Our 2012 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 23rd 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, 2013. 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 2013 Progress Report, on page 13 communicates performance towards the achievement of these goals and objectives during 2013. We will continue to measure our performance in these areas and communicate our results.

2013 in Review

2013 was the second year of Council's three-year mandate and focus continued on enhancing the liveability of Maple Ridge now and for the future while making sure it was affordable for our citizens. The following highlights just a few of the accomplishments in 2013:

- Held a live-streaming, interactive budget presentation for the 2014-2018 Financial Plan.
- Redesigned the District website.
- Replaced an aging bridge over the North Alouette at 232 Street.
- Added two new parks in Silver Valley.

- Invested over \$13.5M in infrastructure such as roads, drainage, water and sewer.

Economic Climate

The global economy improved somewhat in 2013, with further slow but steady improvement expected for 2014. The improvement is driven, in large part, by improved economic conditions in the United States. The Eurozone economy improved as well, with indications that Italy and Spain may see some positive growth in 2014. The rate of growth in emerging and developing economies is expected to continue to increase in 2014, but at a slower pace than seen in previous years.

The Canadian economy experienced modest growth in 2013, with real Gross Domestic Product (GDP) increasing by 2%, up from 1.7% in 2012. While economic performance in 2013 did not meet the potential levels forecasted by the Bank of Canada, many economists are predicting that growth will improve in 2014, particularly in the area of exports and business investment. Improvements in the economic outlook of our trading partners are predicted to help drive this growth. Risks that could impact the improved economic outlook include a housing market that continues to slow and the record levels of household debt that many Canadians are holding.

British Columbia's economic performance was lackluster in 2013. Real GDP growth expanded by approximately 1.5%, putting BC's economic performance in the middle of provincial growth rankings.

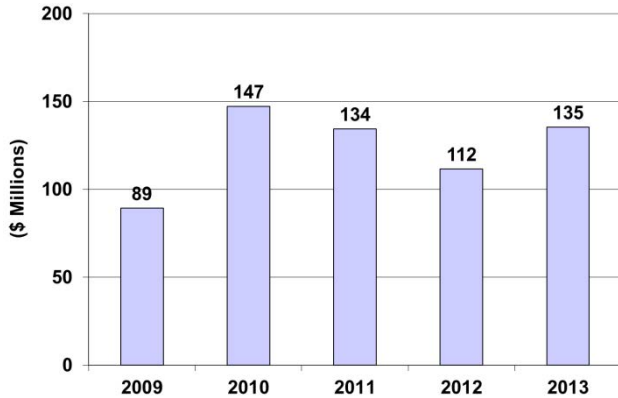
Unemployment rates in the province improved marginally in 2013, ending the year at 6.6%. The first quarter of 2013 has seen unemployment rates in BC fall slightly, to 6.5%. The economy is expected to experience growth in 2014, with expectations that employment will increase by 1.4% this year. By 2015, construction of liquid natural gas facilities is expected to improve the provincial economic outlook.

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. The program ended on December 30, 2013 with an excess of 60 eligible projects completed or in progress, with a construction value of over \$89 million. Since the program began we've seen developments like the new Target and the Chances community gaming centre as well as several new multi-family developments in the community. In order to build on the momentum created by the Incentive Program, Council has extended the commercial portion of the program to the end of 2014.

Message from the Corporate Finance Officer

The District issued 3,039 building permits in 2013, with an estimated construction value of \$135M. The number of building permits issued in 2013 increased by approximately 130 from 2012.

Maple Ridge Construction Values



Maple Ridge issued 4,277 business licences in 2013, approximately the same number as 2012. Licences are issued for commercial, home-based and non-residential businesses. Of the commercial and home-based licences issued in 2012, 92% and 86% respectively were renewed in 2013. The proportion of licences for each category has remained reasonably constant over the past five years with approximately 37% commercial, 34% 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

Maple Ridge has a large holding of 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 is 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. For the 2014-2018 Financial Plan, the District held a live-streamed presentation of the Financial Plan and invited public input via social media, e-mail or telephone. This allowed citizens to participate in the financial planning processes without having to attend one of the sessions.

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.

Message from the Corporate Finance Officer

The 2014-2018 Financial Plan adopted in January was developed using the following key assumptions, all of which formed part of the 2014 Business Planning Guidelines and were discussed at Council meetings open to the public:

- The assessment base would experience real growth of 1.65% in 2014 and 2.0% per year in 2015 through 2018.
- Property tax increases for general purposes would be 2.25% for 2014 and 2.6% per year for 2015 through 2018.
- Property tax increases for infrastructure sustainability would be 0.5% per year for 2014 through 2016 and 0.7% per year in 2017 and 2018.
- The Parks, Recreation and Cultural Levy increases would be 0.25% per year for 2014 through 2018.
- The Storm Water Levy would increase by 0.3% per year for 2014 through 2018.
- Sewer Utility rates would increase by 4.5% and Water Utility rates by 4.5% each year.
- Recycling rates would increase 2.75% per year.
- \$550,000 of gaming revenues would be directed to infrastructure to minimize the tax increase.

These assumptions were incorporated into a Financial Plan that provided for important services valued by our citizens. A key decision incorporated into the plan is a provision to mitigate the impact to tax revenue if projected real growth is not realized.

In early 2014, the District received the actual real growth numbers for the year, coming in at 2.05%, compared to the estimated 1.65%. A significant portion of this growth was due to a review that BC Assessment did that captured previous improvements. The higher than anticipated increase in real growth has allowed the tax increase for 2014 to be reduced by 0.30% and 2015 to be reduced by an additional 0.28%. The increase for recycling fees was reduced to 0% as a result of anticipated increased revenues from the new contract with Multi Material BC (MMBC).

The 2014-2018 Financial Plan reflects Council's continuing commitment to maintaining our infrastructure into the future, directing 0.50% of the approved annual tax increase toward infrastructure sustainability. In addition, Council has directed \$550,000 of gaming revenues towards infrastructure.

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 2013 Audited Consolidated Financial Statements and is intended to enhance understanding of the economic resources and obligations of the District. It is supplementary to the Financial Statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supplemental information. For

information on the terminology used in the discussion, please refer to the Glossary on page 89.

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

The Consolidated Financial Statements are required under the British Columbia *Community Charter* section 167, and are prepared in accordance with Generally Accepted Accounting Principles (GAAP) for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. 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 and 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

Message from the Corporate Finance Officer

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.

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.

2013 Consolidated Financial Statements

From a financial perspective, the results for 2013 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 2013.

The following sections provide an analysis of the 2013 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 \$9.26M to \$41.98M.
- Municipal long-term debt decreased by \$2.59M to a total of \$39.5M.
- Unused annual debt servicing capacity based on our current financial condition is \$17.96 M.

1 Consolidated Statement of Financial Position – Page 56

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.

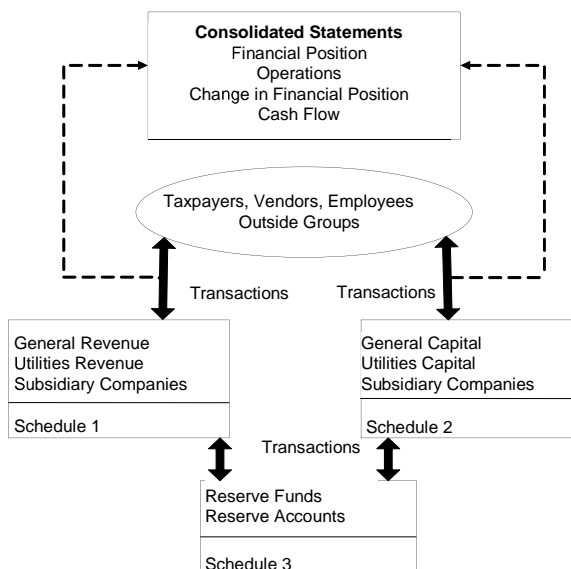
The District has a Net Financial Position of \$41.98M at the end of 2013, an increase of \$9.26M over 2012. The change in Net Financial Assets is discussed in more detail in the Consolidated Statement of Change in Net Financial Assets. Accumulated Surplus at the end of 2013 is \$909.6M.

Financial Assets:

- Financial assets increased by \$8.3M over 2012.
- Cash and investments increased by \$8.5M over 2012.

Liabilities:

- Total liabilities decreased by \$990,700 over 2012.
- The actuarially determined liability for future employee benefits is \$4.9M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
 - Restricted revenues decreased by \$207,200 as a result of increased capital expenditures in the year.
 - Long-term debt decreased by \$2.6M as a result of the planned pay down of debt.



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.

In 2013 non-financial assets increased by \$38M over 2012, due to net increase in tangible capital assets of \$55.9M, offset by amortization of \$17.8M.

2 Consolidated Statement of Operations – Page 57

This statement reports the District's changes in economic resources and accumulated surplus for 2013, compared with budget and with 2012 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 (2012)

Revenues in 2013 increased by \$28.9M over 2012 through a combination of the following:

- Revenue from general taxation increased \$3.14M through a combination of higher tax levies and growth of the assessment roll.
- Development revenues and senior government transfers, often linked to capital projects, increased by \$3.5M over 2012. 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. Changes in grant revenues are affected by changes in funding programs available through senior governments.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of tangible capital assets increased by \$21.9M as a result of more developer constructed infrastructure turned over to the District in 2013 and earlier than anticipated replacement of infrastructure.

Consolidated Revenue

Compared to budget (2013)

As in previous years, there were variances between budget and actual (\$5.9M) 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. Revenue shortfalls in this area were offset by higher than anticipated contributed tangible capital assets.

Consolidated Expenses

Compared to previous year (2012)

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Expenses increased by \$4.1M through a combination of increased amortization expense of \$210,000, an increase in labour costs of \$650,000 and increased costs for goods and services of \$3.4M.

Consolidated Expenses

Compared to budget (2012)

The consolidated expenses for 2013 reflect a positive variance of \$14.3M compared to budget. Contributors to this positive variance include savings on labour and succession planning costs, \$2.6M RCMP contract savings, \$2.4M capital related projects, \$5.2M and \$4M in committed projects and overall cost containment.

3 Consolidated Statement of Change in Net Financial Assets – Page 58

This statement begins with the annual surplus, shown on the Statement of Operations and adjusts for 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 \$9.26M to \$41.98M as at the end of 2013. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$36.5M, resulting in Net Debt of \$3.8M. Timing differences between planned and actual capital expenditures are the reason for this variance.

4 Consolidated Statement of Cash Flow – Page 59

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 2013 decreased to \$100.9M from \$103.9M in 2012.

5 Schedule 1 – Page 70

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.

Message from the Corporate Finance Officer

Operating Expenses

Compared to previous year (2012)

Overall operating expenses increased by approximately \$3.9M from 2012. Factors contributing to this increase include an accrual for remediation works that will take place over the next number of years at the Cottonwood Landfill site, increased costs for water purchases and the District share of regional water infrastructure projects, as well as a retroactive settlement in protective services.

Operating Expenses

Compared to budget (2013)

Overall operating expenses came in under budget by \$13.4M. Factors contributing to this variance were explained in Section 2.

6 Schedule 2 – Page 71

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

2013 Accumulated Surplus Distribution

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

The Operating Accumulated Surplus of \$15.9M (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 71

The District has equity in capital assets of \$828.6M. 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 72

Reserve Accounts are appropriations of surplus, established informally and associated with both

the Operating and Capital programs. These totalled \$32.96M at December 31, 2013.

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 \$32.15M as at December 31, 2013.

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 \$65.1M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2013. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$25M and Net Financial Assets decreased similarly.

Assessment of Trends

The District has Net Financial Assets of \$41.98M at the end of 2013. 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 the office tower.

Based on current projections, we expect our financial position to move into Net Debt in 2014, returning to Net Financial Assets for 2015 through 2018. 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 2014, Council adopted a Financial Plan for 2014-2018; this plan was amended in May 2014 to reflect information received since January. The Plan includes \$18.2M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$49.2M of expenditures approved for 2013 for projects that are not yet completed. Many of these expenditures are dependent on revenues from outside sources, such as grants from other levels of governments, contributions from other agencies or development cost charges. If those revenues are not realized, either through unsuccessful grant applications or as a result of changes to the economic situation, it may be necessary to adjust the Capital Program accordingly.

Message from the Corporate Finance Officer

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 real growth and 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 2014 are:

- Design works for the next phase of Lougheed Highway improvements between 224 Street and 226 Street
- Improvements to Whonnock Lake parking facilities
- Improvements to pedestrian infrastructure on Edge Street
- Continue to promote the commercial portion of the Town Centre Investment Incentive program
- Development of mobile apps that provide additional ways of performing District business as well as engaging in District services and community offerings
- Begin work on an area plan for Hammond

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 23rd 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 2013 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 12, 2014

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, 2013.

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 2013 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 Debenture 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



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600 Cathedral Place
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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, 2013, 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 overall 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, 2013 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 22, 2014

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Consolidated Financial Statements

Significant Accounting Policies For the year ended December 31, 2013

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 Chartered Professional Accountants of Canada.

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) Change in Accounting Policies
Government Transfers**

In 2013, the District adopted the provisions of the public sector accounting standard "PS3410 Government Transfers". This new standard can be applied either retroactively or prospectively, however the requirements of this standard did not differ from the treatment the District had previously been following and therefore, no change was required.

Government transfers are recognized as revenue when authorized and eligibility criteria have been met unless the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished.

The most significant government transfers relate to maintaining and rehabilitating the District's infrastructure (Note 4). These funds are deferred until such time that they are spent on eligible projects.

Tax Revenue

In 2013, the District also adopted the provisions of the public sector accounting standard "PS3510 Tax Revenue". The requirements of this standard did not differ from the treatment the District had previously been following and therefore, no change was required.

(d) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Consolidated Financial Statements

(e) Tangible Capital Assets

Tangible capital assets are a special class of non-financial assets and 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.

(f) Revenue Recognition

Taxation

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

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

User fees and other revenue

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

Government transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recorded as deferred revenue when transfer stipulations give rise to a liability and recognized in the statement of operations as the stipulated liabilities are settled.

Consolidated Financial Statements

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 12.

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.

(g) 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.

(h) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2013 component of the Financial Plan Bylaw adopted by Council on May 14, 2013.

(i) Financial instruments

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

(j) 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.

(k) 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 than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

Consolidated Financial Statements

(l) 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.

(m) 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 expense is allocated to functions based on the purpose of specific borrowings.

(n) 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 5)

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 9)

Consolidated Financial Statements

Consolidated Statement of Financial Position

as at December 31, 2013

	2013	2012
Financial Assets		
Cash and temporary investments (Note 1)	\$ 100,894,137	\$ 103,940,358
Portfolio investments (Note 1)	44,858,999	33,315,006
Accounts receivable (Note 2)	19,147,770	19,464,140
Recoverable local improvements (Note 3)	1,882,735	1,853,310
Other assets (Note 8)	718,361	684,971
Inventory available for resale	<u>24,266</u>	<u>187</u>
	167,526,268	159,257,972
Liabilities		
Accounts payable and accrued liabilities (Note 6)	16,271,819	12,934,269
Deferred revenue	9,407,028	9,236,244
Restricted revenue (Note 12)	45,149,975	45,357,203
Refundable performance deposits and other	10,325,126	12,176,806
Employee future benefits (Note 9)	4,890,700	4,745,500
Long-term debt (Note 7, Schedule 4)	<u>39,501,414</u>	<u>42,086,722</u>
	125,546,062	126,536,744
Net Financial Assets	<u>41,980,206</u>	<u>32,721,228</u>
Non Financial Assets		
Tangible capital assets (Note 13, Schedule 5)	852,168,211	814,115,960
Undeveloped land bank properties (Note 17)	14,385,160	14,448,184
Supplies inventory	364,511	303,347
Prepaid expenses	<u>698,347</u>	<u>629,721</u>
	867,616,229	829,497,212
Accumulated Surplus (Note 15)	<u>\$ 909,596,435</u>	<u>\$ 862,218,440</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 11)
- c). Pension Plan (Note 5)

Consolidated Financial Statements

Consolidated Statement of Operations

For the year ended December 31, 2013

	Actual 2013	Budget 2013 (Note 14)	Actual 2012
Revenue (Segment Report, Note 17)			
Taxes for municipal purposes (Note 10)	\$ 68,079,360	\$ 67,914,296	\$ 64,939,423
User fees and other revenue	35,843,766	34,961,647	34,698,238
Government transfers (Note 4)	3,796,633	6,385,880	4,421,302
Development revenue	9,799,094	35,893,817	5,626,781
Interest and investment income			
Investment Income	2,741,371		
Interest Income	227,890		
Less: Deferred amount	<u>(392,049)</u>		
Interest and investment income	2,577,212	1,818,000	3,486,028
Gaming revenues	896,008	500,000	819,341
Gain (loss) on disposal of tangible capital asset	(2,449,158)	-	(1,530,761)
Contributed tangible capital assets (Note 13)	<u>39,572,808</u>	<u>16,500,000</u>	<u>16,709,523</u>
	158,115,723	163,973,640	129,169,875
Expenses (Segment Report, Note 18)			
Protective services	31,159,175	34,536,700	30,619,435
Transportation services	16,504,545	17,691,105	16,781,930
Recreation and cultural	19,628,824	21,450,089	19,529,726
Water utility	14,809,051	19,895,479	13,138,936
Sewer utility	9,582,651	10,243,286	9,279,252
General government	13,565,957	16,679,983	13,307,270
Planning, public health and other	<u>5,487,525</u>	<u>4,513,951</u>	<u>3,939,899</u>
	110,737,728	125,010,593	106,596,448
Annual Surplus	<u>47,377,995</u>	<u>38,963,047</u>	<u>22,573,427</u>
Accumulated Surplus - beginning of year	<u>862,218,440</u>	<u>862,218,440</u>	<u>839,645,013</u>
Accumulated Surplus - end of year (Note 15)	<u>\$ 909,596,435</u>	<u>\$ 901,181,487</u>	<u>\$ 862,218,440</u>

- a). The notes to the Consolidated Financial Statements are an integral part of this statement
- b). Contingencies, Commitments and Unrecognized Liabilities (Note 11)
- c). Pension Plan (Note 5)

Consolidated Financial Statements

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2013

	Actual 2013	Budget 2013 (Note 14)	Actual 2012
Annual Surplus	\$ 47,377,995	\$ 38,963,047	\$ 22,573,427
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(58,531,843)	(94,172,869)	(31,715,399)
Amortization	17,830,756	18,688,422	17,620,754
Proceeds from disposal of tangible capital assets	199,679	-	74,100
Loss (gain) on disposal of tangible capital assets	<u>2,449,158</u>	<u>-</u>	<u>1,530,761</u>
	(38,052,250)	(75,484,447)	(12,489,784)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	(61,166)	-	97,258
Reclassification of undeveloped land bank	63,025	-	383,857
Decrease (increase) in prepaid expenses	<u>(68,626)</u>	<u>-</u>	<u>(182,654)</u>
	(66,767)	-	298,461
Increase (decrease) in Net Financial Assets	9,258,978	\$ (36,521,400)	10,382,104
Net Financial Assets beginning of the year	<u>32,721,228</u>	<u>32,721,228</u>	<u>22,339,124</u>
Net Financial Assets end of the year	<u>\$ 41,980,206</u>	<u>\$ (3,800,172)</u>	<u>\$ 32,721,228</u>

- a). The notes to the Consolidated Financial Statements are an integral part of this statement
- b). Contingencies, Commitments and Unrecognized Liabilities (Note 11)
- c). Pension Plan (Note 5)

Consolidated Financial Statements

Consolidated Statement of Cash Flow

For the year ended December 31, 2013

	Actual 2013	Actual 2012
Operating transactions		
Annual surplus	\$47,377,995	\$22,573,427
Items not utilizing cash		
Amortization	17,830,756	17,620,754
Loss on disposal of tangible capital assets	2,449,158	1,530,761
Contributed tangible capital assets	(39,572,808)	(16,709,523)
Restricted revenues recognized	<u>(8,946,156)</u>	<u>(4,777,088)</u>
	(28,239,050)	(2,335,096)
Change in non-cash operating items		
Increase in prepaid expenses	(68,626)	(182,654)
Decrease (increase) in supplies inventory	(61,166)	97,260
Decrease (increase) in accounts receivable	316,370	(1,916,670)
Decrease (increase) in recoverable local improvements	(29,425)	(216,206)
Decrease (increase) in other assets	(33,390)	(74,116)
Increase (decrease) in accounts payable and accrued liabilities	3,337,550	(208,203)
Increase (decrease) in deferred revenue	170,784	308,019
Increase (decrease) in refundable performance deposits	(1,851,677)	3,212,763
Increase (decrease) in employee future benefits	<u>145,200</u>	<u>60,600</u>
	1,925,620	1,080,793
 Cash provided by operating transactions	 <u>21,064,565</u>	 <u>21,319,124</u>
Capital transactions		
Proceeds on disposal of tangible capital assets	199,676	74,097
Acquisition of tangible capital assets	(18,959,036)	(15,005,876)
Reclassification of tangible capital assets to available for sale	(24,079)	-
Reclassification of land bank properties	<u>63,025</u>	<u>383,857</u>
Cash applied to capital transactions	<u>(18,720,414)</u>	<u>(14,547,922)</u>
Investing transactions		
Decrease (increase) in portfolio investments	<u>(11,543,993)</u>	<u>57,497,587</u>
	(11,543,993)	57,497,587
Financing transactions		
Proceeds from debt issues	-	(5,520,000)
Debt repayment	(2,585,308)	(1,938,761)
Collection of restricted revenues	<u>8,738,929</u>	<u>9,091,669</u>
Cash applied to financing transactions	<u>6,153,621</u>	<u>12,672,908</u>
Increase in cash and temporary investments	(3,046,221)	76,941,697
Cash and temporary investments - beginning of year	<u>103,940,358</u>	<u>26,998,661</u>
Cash and temporary investments - end of year	<u>\$100,894,137</u>	<u>\$103,940,358</u>
Supplementary information:		
Non-cash transactions:		
Transfer from undeveloped landbank properties to tangible capital assets	63,025	383,857
Transfer from tangible capital assets to inventory available for sale	24,079	-

- a). The notes to the Consolidated Financial Statements are an integral part of this statement
b). Contingencies, Commitments and Unrecognized Liabilities (Note 11)
c). Pension Plan (Note 5)

Consolidated Financial Statements

Notes to the Consolidated Financial Statements

For the year ended December 31, 2013

1. Cash and Investments

Cash and Temporary Investments:

Cash and temporary investments as at December 31, 2013 were comprised as follows:

	<u>Dec 31, 2013</u>	<u>Dec 31, 2012</u>
Cash	\$ 5,036,384	\$ 15,782,589
Temporary Investments	<u>95,857,753</u>	<u>88,157,769</u>
	<u>\$ 100,894,137</u>	<u>\$ 103,940,358</u>

Temporary investments are comprised of BC Credit Union term deposits and Canadian bank notes with effective interest rates of 1.8% - 2.2%. Additionally, the District holds temporary investments of **\$2,385,592** (\$1,819,883 for 2012) and agreements receivable of **\$387,779** (\$449,909 for 2012) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2012	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2013
Latecomer Fees	\$ 63,253	\$ -	\$ 342,819	\$ 104,480	\$ 301,592
Cemetery Perpetual Care	869,845	17,563	52,399	17,563	922,244
Greater Vancouver Sewer & Drainage District	864,030	-	862,046	785,275	940,801
Albion Dyking District	<u>472,664</u>	<u>260</u>	<u>190,395</u>	<u>54,585</u>	<u>608,734</u>
	<u>\$ 2,269,792</u>	<u>\$ 17,823</u>	<u>\$ 1,447,659</u>	<u>\$ 961,903</u>	<u>\$ 2,773,371</u>

Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 2.25 - 3.73%. 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 2013 returns were positive and ranged to 5.0%. Included in interest earnings are gains on the sale of investments before maturity. In 2013 gains totalled **\$93,690** (\$936,534 for 2012). 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, 2013 was **\$44,858,999** (\$33,315,006 for 2012). The market value at December 31, 2013 was **\$43,365,378** (\$32,913,810 for 2012).

2. Accounts Receivable

	<u>2013</u>	<u>2012</u>
Property Taxes	\$ 6,686,082	\$ 6,577,801
Other Governments	4,371,952	5,739,056
General and Accrued Interest	2,924,315	2,109,951
Development Cost Charges	<u>5,353,574</u>	<u>5,195,659</u>
	<u>19,335,923</u>	<u>19,622,467</u>
Less: Allowance for Doubtful Accounts	<u>(188,153)</u>	<u>(158,327)</u>
	<u>\$ 19,147,770</u>	<u>\$ 19,464,140</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, 2013 the recoverable balance was comprised as follows:

	<u>2013</u>		<u>2012</u>
Recoverable from property owners	\$ 1,882,735	\$	1,853,310

4. Government Transfers

Government transfers received during 2013 were comprised of the following:

	<u>2013</u>				<u>2012</u>	
	Capital	Operating	Capital	Operating	Capital	Operating
Federal Gov't	\$ 107,461	\$ 6,994	\$ -	\$ 6,768		
Provincial Gov't	537,555	792,284	1,026,974	1,427,680		
TransLink	965,251	1,077,205	1,154,774	469,669		
Other	107,500	202,383	125,500	209,937		
Total	\$ 1,717,767	\$ 2,078,866	\$ 2,307,248	\$ 2,114,054		

5. Pension Plan

The District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 370 contributors from the District of Maple Ridge.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The District paid **\$2,687,446** (2012 \$2,544,592) for employer contributions to the Plan in fiscal 2013, while employees contributed **\$2,211,523** (2012 \$2,127,243) to the plan in fiscal 2013

6. Accounts Payable and Accrued Liabilities

	<u>2013</u>		<u>2012</u>
Accounts Payable:			
General	\$ 6,856,088	\$	4,235,394
Other Governments	7,678,236		7,204,143
Salaries and Wages	<u>1,001,200</u>		<u>810,799</u>
	15,535,524		12,250,336
Accrued Liabilities:			
Vacation Pay	335,937		304,050
Other Vested Benefits	<u>400,358</u>		<u>379,883</u>
	<u>736,295</u>		<u>683,933</u>
	\$ 16,271,819	\$	12,934,269

Consolidated Financial Statements

7. 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, 2013 was **\$39,501,414** (\$42,086,722 for 2012). The following debenture debt amounts plus related interest are payable over the next five years:

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Thereafter</u>
\$ 2,465,754	\$ 2,503,588	\$ 2,542,791	\$ 2,582,492	\$ 2,129,744	\$21,207,120

The District has the following authorized but un-issued long term debt as at December 31, 2013:

<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6558	\$ 6,000,000
#6560	275,000
#6679	1,100,000
#6680	<u>4,680,000</u>
	<u>\$ 12,055,000</u>

8. 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 **\$718,361** (\$684,971 for 2012).

9. 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, 2012 and updated for December 31, 2013. The valuation resulted in an unamortized actuarial gain of \$355,500 (\$2,600 gain for 2012) at December 31, 2013. The next actuarial valuation will be as at December 31, 2105. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2013 was **\$4,890,700**, (\$4,745,500 for 2012) comprised as follows:

	<u>2013</u>	<u>2012</u>
Benefit Liability - Beginning of the year	\$ 4,745,500	\$ 4,684,900
Add: Current service costs	311,900	396,000
Interest on accrued benefit obligation	158,000	187,500
Less: Amortization of actuarial loss (gain)	7,500	69,600
Benefits paid during the year	<u>(332,200)</u>	<u>(592,500)</u>
Benefit Liability - End of the year	4,890,700	4,745,500
Less: Unamortized actuarial loss (gain)	<u>(355,500)</u>	<u>(2,600)</u>
Accrued benefit obligation - End of the year	4,535,200	4,742,900

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

	<u>2013</u>	<u>2012</u>
Discount rate (long-term borrowing rate)	3.80 %	3.30 %
Expected future inflation rate	2.50 %	2.50 %
Merit and inflationary wage and salary increases averaging	3.55 %	3.55 %
Estimated average remaining service life of employees (years)	10.2	10.2

10. 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 2013 of **\$106,708,027**, (\$102,750,611 for 2012) were comprised as follows.

	<u>2013</u>	<u>2013 Budget</u>	<u>2012</u>
Municipal Tax Levies	\$ 68,079,360	\$ 67,914,296	\$ 64,939,423
Levies for other authorities			
School taxes	30,765,819	30,798,981	30,103,736
Greater Vancouver Transit Authority	5,464,801	5,464,801	5,500,420
British Columbia Assessment	910,709	910,982	896,645
Greater Vancouver Regional District	888,272	888,599	816,431
Dyking Districts	596,205	596,596	491,107
Municipal Finance Authority	<u>2,861</u>	<u>2,861</u>	<u>2,849</u>
Total Collections for Others	<u>38,628,667</u>	<u>38,662,820</u>	<u>37,811,188</u>
Total Tax Levies	<u>\$ 106,708,027</u>	<u>\$ 106,577,116</u>	<u>\$ 102,750,611</u>

Consolidated Financial Statements

11. 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 2013 this estimate is **\$522,442** (\$502,816 for 2012). 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

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 **\$3,613,660** over the next year. The expense is recorded as the related costs are incurred.

(ii) Recreation and Cultural Services

In 1998 the District entered into an agreement to purchase ice sheet time for five years commencing in 1999, with three five-year renewal options. In 2013, the agreement was renewed for an additional five-year period. The minimum annual payment due for the provision of ice time is \$686,225. 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.

12. Restricted Revenues

Restricted revenues held by the District as at December 31, 2013 of **\$45,149,975**, (\$45,357,203 for 2012) were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	Actual	Actual	Actual	Actual
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Beginning Balance	\$ 39,541,745	\$ 35,660,974	\$ 559,473	\$ 295,082
Collections and interest	8,035,008	8,629,614	291,913	252,785
Disbursements - operating	(2,797,514)	(2,086,325)	-	-
Disbursements - capital	(6,005,582)	(2,662,518)	(87,218)	11,606
Ending Balance	<u>\$ 38,773,657</u>	<u>\$ 39,541,745</u>	<u>\$ 764,168</u>	<u>\$ 559,473</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual	Actual	Actual	Actual
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Beginning Balance	\$ 5,255,985	\$ 5,086,566	\$ 45,357,203	\$ 41,042,622
Collections and interest	412,007	209,270	8,738,928	9,091,669
Disbursements - operating	(35,088)	(29,851)	(2,832,602)	(2,116,176)
Disbursements - capital	(20,754)	(10,000)	(6,113,554)	(2,660,912)
Ending Balance	<u>\$ 5,612,150</u>	<u>\$ 5,255,985</u>	<u>\$ 45,149,975</u>	<u>\$ 45,357,203</u>

Consolidated Financial Statements

13. Tangible Capital Assets

	Net book value	
	2013	2012
Land	\$ 184,361,226	\$ 171,409,480
Buildings	49,792,126	52,129,371
Transportation network	195,081,443	185,773,678
Storm system	169,004,207	163,640,326
Fleet and equipment	12,493,753	12,514,736
Technology	4,081,490	3,763,225
Water system	104,856,392	96,954,171
Sanitary system	118,906,563	115,537,232
Other	<u>13,591,011</u>	<u>12,393,741</u>
	<u>\$ 852,168,211</u>	<u>\$ 814,115,960</u>

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

During the year there were no write-downs of assets (2012 - \$Nil) and no interest was capitalized (2012 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the District totaled **\$39,572,808** (\$16,709,523 for 2012) and were capitalized at their fair value at the time of receipt.

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.

14. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 14, 2013. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	Financial Plan Bylaw	Financial Statement Budget
Revenue		
Taxation	\$ 67,914,296	\$ 67,914,296
User fees and other revenue	34,961,647	34,961,647
Other	44,597,697	44,597,697
Contributed subdivision infrastructure	<u>16,500,000</u>	<u>16,500,000</u>
Total Revenue	<u>163,973,640</u>	<u>163,973,640</u>
Expenses		
Protective services	34,536,700	34,536,700
Transportation services	17,691,105	17,691,105
Recreation and cultural	21,450,089	21,450,089
Water utility	19,895,479	19,895,479
Sewer utility	10,243,286	10,243,286
General Government	16,679,983	16,679,983
Planning, public health and other	<u>4,513,951</u>	<u>4,513,951</u>
Total expenses	<u>125,010,593</u>	<u>125,010,593</u>
Annual Surplus	<u>\$ 38,963,047</u>	<u>\$ 38,963,047</u>
Less:		
Capital expenditures	94,172,869	
Debt repayment	2,610,190	
Add:		
Interfund transfers	24,641,198	
Amortization	18,688,422	
Borrowing proceeds	<u>14,490,392</u>	
	<u>\$ -</u>	

Consolidated Financial Statements

15. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2013 is **\$909,596,435** (\$862,218,440 for 2012) and is distributed as follows:

		<u>2013</u>	<u>2012</u>
Operating surplus (Schedule 1)	General	\$ 6,895,061	\$ 6,091,162
	Sewer	3,183,533	3,139,776
	Water	<u>5,802,444</u>	<u>4,004,157</u>
		15,881,038	13,235,095
Equity in the capital funds (Schedule 2)	General	602,061,777	572,957,588
	Sewer	120,588,257	116,943,297
	Water	<u>105,946,129</u>	<u>98,005,903</u>
		828,596,163	787,906,788
Reserves (Schedule 3)	Funds	32,152,309	29,908,836
	Accounts	<u>32,966,925</u>	<u>31,167,721</u>
		65,119,234	61,076,557
Accumulated Surplus		<u>\$ 909,596,435</u>	<u>\$ 862,218,440</u>

16. Expenditures and Expenses by Object

	Operations	Capital Acquisitions	2013 Total	2013 Budget	2012 Total
Goods and services	53,384,258	18,098,598	71,482,856	141,745,768	64,125,897
Wages and salaries	37,273,383	860,437	38,133,820	39,861,086	37,482,973
Interest	<u>2,249,331</u>	-	<u>2,249,331</u>	<u>2,388,187</u>	<u>2,372,700</u>
Total Expenditures	92,906,972	18,959,035	111,866,007	183,995,041	103,981,570
Amortization expenses	17,823,357	-	17,823,357	18,688,422	17,620,754
Contributed tangible capital assets	<u>-</u>	<u>39,572,808</u>	<u>39,572,808</u>	<u>16,500,000</u>	<u>16,709,523</u>
Total Expenditures and Expenses	<u>110,730,329</u>	<u>58,531,843</u>	<u>169,262,172</u>	<u>219,183,463</u>	<u>138,311,847</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 Council's strategic plan. During the year properties with a book value of \$63,025 were reclassified as tangible capital assets.

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 objectives (by function) and separately disclosed in the segment report. Where certain activities cannot be attributed to a specific segment they have been reported as unallocated. The segments and the services they provide are as follows:

Protective Services

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

Consolidated Financial Statements

Transportation Services

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

Recreation and Cultural

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

Water Utility

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

Sewer Utility

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

General Government

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

Planning, Public Health and Other

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

Unallocated

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

Consolidated Financial Statements

Segment Report

Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2013

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 106,874	\$ 832,510
Other revenues	4,340,640	1,053,730	5,254,690	13,293,765	7,761,670
Government transfers	88,848	2,615,815	477,317	-	-
Development revenue	7,356	4,606,145	2,067,791	2,731,795	161,580
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing and other gains	-	-	-	-	-
Gain (loss) on disposal of capital assets	57,586	(2,068,822)	(368)	(313,612)	(51,010)
Contributed infrastructure	<u>-</u>	<u>24,832,934</u>	<u>1,314,700</u>	<u>8,229,444</u>	<u>5,195,730</u>
Total Revenue	4,494,430	31,039,802	9,114,130	24,048,266	13,900,480
Expenses					
Operating:					
Goods and services	16,412,948	2,746,965	8,396,581	11,805,646	6,851,791
Labour	13,474,168	4,748,711	7,981,313	1,234,761	566,900
Debt Servicing	<u>17,996</u>	<u>50,075</u>	<u>1,138,871</u>	<u>-</u>	<u>-</u>
Sub total	29,905,112	7,545,751	17,516,765	13,040,407	7,418,691
Amortization	<u>1,254,063</u>	<u>8,958,794</u>	<u>2,112,059</u>	<u>1,768,644</u>	<u>2,163,960</u>
Total Expenses	<u>31,159,175</u>	<u>16,504,545</u>	<u>19,628,824</u>	<u>14,809,051</u>	<u>9,582,651</u>
Excess (deficiency) of revenue over expenses	<u>\$ (26,664,745)</u>	<u>\$ 14,535,257</u>	<u>\$ (10,514,694)</u>	<u>\$ 9,239,215</u>	<u>\$ 4,317,829</u>

Consolidated Financial Statements

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2013 Actual	Total Budget	Total 2012 Actual
\$ -	\$ -	\$ 1,858,027	\$ 65,281,949	\$ 68,079,360	\$ 67,914,296	\$ 64,939,423
1,713,492	1,422,029	1,003,750	-	35,843,766	34,961,647	34,698,238
614,653	-	-	-	3,796,633	6,385,880	4,421,302
224,427	-	-	-	9,799,094	35,893,817	5,626,781
-	-	-	2,577,212	2,577,212	1,818,000	3,486,028
-	-	-	896,008	896,008	500,000	819,341
-	-	-	-	-	-	-
(26,358)	-	(46,574)	-	(2,449,158)	-	(1,530,761)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,572,808</u>	<u>16,500,000</u>	<u>16,709,523</u>
2,526,214	1,422,029	2,815,203	68,755,169	158,115,723	163,973,640	129,169,875
3,436,129	562,810	3,171,388	-	53,384,258	64,072,899	49,979,189
7,204,810	-	2,062,720	-	37,273,383	39,861,086	36,623,805
<u>315,925</u>	<u>662,598</u>	<u>63,866</u>	<u>-</u>	<u>2,249,331</u>	<u>2,388,187</u>	<u>2,372,700</u>
10,956,864	1,225,408	5,297,974	-	92,906,972	106,322,172	88,975,694
<u>1,383,685</u>	<u>-</u>	<u>189,551</u>	<u>-</u>	<u>17,830,756</u>	<u>18,688,422</u>	<u>17,620,754</u>
<u>12,340,549</u>	<u>1,225,408</u>	<u>5,487,525</u>	<u>-</u>	<u>110,737,728</u>	<u>125,010,594</u>	<u>106,596,448</u>
\$ <u>(9,814,335)</u>	\$ <u>196,621</u>	\$ <u>(2,672,322)</u>	\$ <u>68,755,169</u>	\$ <u>47,377,995</u>	\$ <u>38,963,046</u>	\$ <u>22,573,427</u>

Consolidated Financial Statements

Schedule 1

Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2013

	Actual 2013	Budget 2013	Actual 2012
Revenue			
Taxes for municipal purposes	\$ 68,079,360	\$ 67,914,296	\$ 64,939,423
User fees and other revenues	35,843,766	34,961,647	34,698,238
Government transfers	2,078,866	1,998,764	2,114,054
Development Revenue	3,069,442	6,044,095	2,390,242
Interest and investment income	2,150,055	1,243,000	2,920,095
Gaming revenues	896,008	500,000	819,341
Refinancing and other gains	<u>199,679</u>	<u>-</u>	<u>74,100</u>
	112,317,176	112,661,802	107,955,493
Expenses			
Protective services	29,905,112	33,435,551	29,327,497
Transportation services	7,545,751	8,488,002	8,101,921
Recreation and cultural	17,516,765	18,805,810	17,266,452
Water utilities	13,040,407	18,065,720	11,461,172
Sewer utilities	7,418,691	8,127,294	7,169,183
General government	12,182,272	15,083,023	11,911,038
Public and environmental health	<u>5,297,974</u>	<u>4,316,774</u>	<u>3,738,431</u>
	92,906,972	106,322,174	88,975,694
Annual Surplus	19,410,204	6,339,628	18,979,799
Internal transfers			
Transfers to capital funds	(6,604,112)	(7,435,012)	(6,008,850)
Transfers to reserves	<u>(10,160,149)</u>	<u>1,513,346</u>	<u>(11,171,236)</u>
Increase (decrease) in operating accumulated surplus	2,645,943	417,962	1,799,713
Operating accumulated surplus- beginning of year	<u>13,235,095</u>	<u>13,235,095</u>	<u>11,435,382</u>
Operating accumulated surplus-end of year (Note 15)	<u>\$ 15,881,038</u>	<u>\$ 13,653,057</u>	<u>\$ 13,235,095</u>

Consolidated Financial Statements

Schedule 2

Schedule of Change in Equity in Capital Assets For the year ended December 31, 2013

	Actual 2013	Budget 2013	Actual 2012
Revenue			
Subdivision infrastructure contributions	\$ 39,572,808	\$ 16,500,000	\$ 16,709,523
Government transfers	1,717,767	4,387,116	2,307,248
Development fees	6,092,800	27,258,210	2,650,912
Other capital contributions	636,852	2,591,512	585,627
Disposal of tangible capital assets	<u>(2,648,837)</u>	<u>-</u>	<u>(1,604,861)</u>
Total Revenue	45,371,390	50,736,838	20,648,449
Expenses			
Amortization	<u>17,830,756</u>	<u>18,688,422</u>	<u>17,620,754</u>
Total Expenses	17,830,756	18,688,422	17,620,754
Annual Surplus	27,540,634	32,048,416	3,027,695
Internal Transfers			
Transfers and principal payments from revenue funds	6,604,112	7,435,012	6,008,850
Transfers from reserves	<u>6,544,629</u>	<u>24,120,818</u>	<u>3,568,077</u>
Increase (decrease) in equity in capital assets	40,689,375	63,604,246	12,604,622
Equity in capital assets - beginning of the year	<u>787,906,788</u>	<u>787,906,788</u>	<u>775,302,166</u>
Equity in capital assets - end of the year (Note 15)	<u>\$ 828,596,163</u>	<u>\$ 851,511,034</u>	<u>\$ 787,906,788</u>

Consolidated Financial Statements

Schedule 3

Schedule of Change in Reserved Accumulated Surplus For the year ended December 31, 2013

	Actual 2013	Budget 2013	Actual 2012
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 427,157	\$ 575,000	\$ 565,933
Add (less)			
Internal transfers			
Transfers from revenue funds	10,160,149	(1,513,346)	11,171,236
Transfers to capital funds	<u>(6,544,629)</u>	<u>(24,120,818)</u>	<u>(3,568,077)</u>
Increase (decrease) in Reserved Accumulated Surplus	4,042,677	(25,059,164)	8,169,092
Reserved Accumulated Surplus - Beginning of the Year	<u>61,076,557</u>	<u>61,076,557</u>	<u>52,907,465</u>
Reserved Accumulated Surplus - End of Year (Note 15)	<u>\$ 65,119,234</u>	<u>\$ 36,017,393</u>	<u>\$ 61,076,557</u>

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Consolidated Financial Statements

Schedule 4

Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2013

	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 2006/2026	6246/99	General Government/Downtown Office Complex	5.0 %
	Oct 2012/2017	6562/121	General Government/River Road Drainage	2.1 %
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	2.9 %
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	2.9 %
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	2.9 %
			Subtotal	
LESS:				
Sinking Funds				
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	5.0 %
	Oct 2012/2017	6562/121	General Government/River Road Drainage	2.1 %
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	2.9 %
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	2.9 %
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	2.9 %
			Subtotal	
Net Amount				

Consolidated Financial Statements

Dec 31, 2012 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2013 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 21,012,595	\$ -	\$ 1,144,477	\$ -	\$ 19,868,118	\$ 1,138,871
2,913,950	-	158,702	-	2,755,248	157,925
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	54,838
625,000	-	-	-	625,000	18,297
1,520,000	-	-	-	1,520,000	44,080
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,300</u>
45,746,545	-	1,303,179	-	44,443,366	2,247,681
3,659,823	-	547,382	150,772	4,357,977	150,772
-	-	493,878	4,763	498,641	4,763
-	-	31,213	301	31,514	301
-	-	36,498	352	36,850	352
<u>-</u>	<u>-</u>	<u>16,808</u>	<u>162</u>	<u>16,970</u>	<u>162</u>
3,659,823	-	1,125,779	156,350	4,941,952	156,350
<u>\$ 42,086,722</u>	<u>\$ -</u>	<u>\$ 2,428,958</u>	<u>\$ 156,350</u>	<u>\$ 39,501,414</u>	<u>\$ 2,091,331</u>

Consolidated Financial Statements

Schedule 5

Schedule of Tangible Capital Assets

For the year ended December 31, 2013

	Land	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 171,409,479	\$ 88,434,074	\$ 277,823,187	\$ 213,072,775
Additions	13,037,573	366,885	16,453,892	8,609,509
Disposals	<u>(85,826)</u>	<u>(128,561)</u>	<u>(3,398,786)</u>	<u>(476,021)</u>
	184,361,226	88,672,398	290,878,293	221,206,263
Accumulated Amortization				
Opening balance	-	36,304,703	92,049,509	49,432,449
Amortization expense	-	2,680,983	5,540,782	2,907,872
Effect of disposals	<u>-</u>	<u>(105,414)</u>	<u>(1,793,441)</u>	<u>(138,265)</u>
	<u>-</u>	<u>(38,880,272)</u>	<u>95,796,850</u>	<u>(52,202,056)</u>
Net Book Value as at December 31, 2013	<u>\$ 184,361,226</u>	<u>\$ 49,792,126</u>	<u>\$ 195,081,443</u>	<u>\$ 169,004,207</u>
Net Book Value as at December 31, 2012	\$ 171,409,480	\$ 52,129,371	\$ 185,773,678	\$ 163,640,326

¹ Historical cost includes work in progress at December 31, 2013 of **\$5,064,416** (\$1,326,427 for 2012) comprised of: Land \$302,583 (\$232,533 for 2012); Buildings \$87,407 (\$44,144 for 2012); Transportation network \$3,848,380 (\$825,080 for 2012); Storm system \$18,097 (\$Nil for 2012); Fleet and equipment \$456,780 (\$85,683 for 2012); Technology \$141,911 (\$77,102 for 2012); Water system \$108,393 (\$10,449 for 2012); Sanitary system \$20,132 (\$8,056 for 2012); and Other \$80,732 (\$43,380 for 2012). Work in progress is not amortized.

² "Other" at net book value includes Furniture and Fixtures at \$717,595 (\$770,689 for 2012) and structures at \$12,873,415 (\$11,623,051 for 2012)

Consolidated Financial Statements

Fleet and Equipment	Technology	Water System	Sanitary System	Other ²	Total
\$ 24,511,469	\$ 8,541,621	\$ 123,443,795	\$ 151,291,825	\$ 24,133,290	\$ 1,082,661,514
1,445,895	909,981	9,952,211	5,542,181	2,213,716	58,531,843
<u>(808,600)</u>	<u>(1,149,918)</u>	<u>(601,614)</u>	<u>(81,050)</u>	<u>(353,689)</u>	<u>(7,084,065)</u>
25,148,764	8,301,684	132,794,392	156,752,956	25,993,317	1,134,109,292
11,996,733	4,778,396	26,489,624	35,754,591	11,739,549	268,545,554
1,265,898	580,791	1,729,144	2,117,227	1,008,059	17,830,756
<u>(607,620)</u>	<u>(1,138,993)</u>	<u>(280,768)</u>	<u>(25,425)</u>	<u>(345,302)</u>	<u>(4,435,228)</u>
<u>12,655,011</u>	<u>4,220,194</u>	<u>27,938,000</u>	<u>37,846,393</u>	<u>(12,402,306)</u>	<u>(281,941,082)</u>
<u>\$ 12,493,753</u>	<u>\$ 4,081,490</u>	<u>\$ 104,856,392</u>	<u>\$ 118,906,563</u>	<u>\$ 13,591,011</u>	<u>\$ 852,168,211</u>
\$ 12,514,736	\$ 3,763,225	\$ 96,954,171	\$ 115,537,232	\$ 12,393,741	\$ 814,115,960

Consolidated Financial Statements

Schedule 6

Continuity Schedule of Reserves

For the year ended December 31, 2013

	<u>Balance Dec. 31, 2012</u>	<u>Interest Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,546,836	\$ 8,578
Equipment Replacement	10,201,905	116,407
Capital Works	11,534,975	124,418
Fire Department Capital Acquisition	3,837,795	47,598
Sanitary Sewer	1,549,532	16,582
Land	<u>237,793</u>	<u>2,735</u>
Total Reserve Funds	29,908,836	316,318
Reserve Accounts		
Specific Projects - Capital	3,940,405	-
Specific Projects - Operating	7,904,720	-
Self Insurance	853,830	9,063
Police Services	3,589,380	35,621
Core Development	1,337,430	12,414
Recycling	1,519,591	16,232
Community Development	1,296	12
Building Inspections	1,604,768	17,173
Gravel Extraction	487,715	5,270
Facility Maintenance	750,376	12,880
Snow Removal	686,015	-
Cemetery Maintenance	125,198	-
Infrastructure Sustainability (Town Centre Buildings)	104,860	-
Infrastructure Sustainability (Road Network)	1,013,438	-
Infrastructure Sustainability (Drainage)	249,861	-
Drainage Improvements	-	-
Critical Infrastructure	203,191	2,174
Infrastructure Grants Contribution	9,383	-
Gaming Revenues	1,043,811	-
Self Insurance (sewer utility)	115,373	-
Self Insurance (water utility)	95,528	-
Specific Projects (sewer utility)	2,557,611	-
Specific Projects (water utility)	<u>2,973,941</u>	<u>-</u>
Total Reserve Accounts	<u>31,167,721</u>	<u>110,839</u>
Total Reserves	<u>\$ 61,076,557</u>	<u>\$ 427,157</u>

Consolidated Financial Statements

<u>Transfers</u> <u>Revenue Funds</u>	<u>Transfers</u> <u>Capital Funds</u>	<u>Balance</u> <u>Dec 31, 2013</u>
\$ (28,577)	\$ -	\$ 2,526,837
2,225,518	(1,295,117)	11,248,713
318,973	(495,238)	11,483,128
1,279,670	(105,124)	5,059,939
-	-	1,566,114
<u>27,050</u>	<u>-</u>	<u>267,578</u>
3,822,634	(1,895,479)	32,152,309
2,621,837	(1,540,949)	5,021,293
565,863	-	8,470,583
(29,533)	-	833,360
549,483	(24,262)	4,150,222
20,374	(12,423)	1,357,795
(42,198)	(183,294)	1,310,331
-	-	1,308
-	-	1,621,941
125,547	-	618,532
(176,505)	(4,393)	582,358
-	-	686,015
65,361	-	190,559
30,168	-	135,028
1,273,993	(1,439,102)	848,329
285,478	(246,029)	289,310
150,000	-	150,000
-	-	205,365
-	(5,826)	3,557
556,144	(364,504)	1,235,451
6,500	-	121,873
6,500	-	102,028
655,776	(184,911)	3,028,476
<u>(327,273)</u>	<u>(643,457)</u>	<u>2,003,211</u>
<u>6,337,515</u>	<u>(4,649,150)</u>	<u>32,966,925</u>
<u>\$ 10,160,149</u>	<u>\$ (6,544,629)</u>	<u>\$ 65,119,234</u>

General Comparative Statistics

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2003</u>
Population ¹	79,400	78,700	77,600	76,418	75,051	71,399
Registered Voters ²	51,089	51,089	51,089	48,034	48,034	34,177
Local Unemployment Rate ³	6.8%	6.7%	7.3%	7.5%	7.1%	7.3%
Municipal Full-Time Employees ⁴	367	365	355	340	330	233
Total Part-time Hours	266,308	270,468	261,465	265,572	163,350	134,773

Top 10 Employers Ranked by # of Employees ⁵

1. School District No. 42	Education	2. Arcus Community Resources	Health Care
3. Ridge Meadows Hospital	Health Care	4. Safeway Maple Ridge	Grocery
5. District of Maple Ridge	Government	6. West Coast Auto Group	Vehicle Sales
7. Overwaitea Food Group	Grocery	8. Waldun Forest Products	Wood Products
9. Fraser Regional Corrections	Corrections	10. Interfor	Lumber

Number of Schools ⁶

Elementary Schools	17	17	16	18	18	20
Secondary Schools	5	5	5	5	5	4
Alternate/Special Education Schools	4	4	4	2	2	1
Continuing Education Facilities	1	1	1	1	2	3
Private Schools	5	5	5	3	3	4
Preschools	20	21	20	23	23	20
Day Care Centres	103	96	115	111	113	75

No. of Properties (Folios)

No. of Properties (Folios)	28,729	28,367	27,943	27,423	27,030	23,788
Land Area-Designated Land Use (in Ha) ⁷						
Residential	5,648	5,647	5,651	5,655	5,658	5,019
Agricultural ⁸	3,585	3,586	3,590	3,594	3,594	3,551
Park/Conservation ⁸	1,966	1,965	1,954	1,947	1,944	2,254
Employment ⁹	706	707	710	710	710	541
Mixed Use	76	76	76	76	76	—
Institutional/Civic ¹⁰	336	336	336	336	336	215
Forest ¹¹	2,443	2,443	2,443	2,443	2,443	—
Transportation/Utilities ¹²	—	—	—	—	—	214
Total Designated Land	<u>14,760</u>	<u>14,760</u>	<u>14,760</u>	<u>14,760</u>	<u>14,760</u>	<u>11,794</u>
Non-Designated Land	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>	<u>14,916</u>
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710

Roads (in Km) ¹³

Paved	477	473	470	469	466	438
Unpaved	6	6	6	6	7	7

Sewer Lines (in Km) ¹³

Sanitary	296	279	270	267	265	253
Storm ¹⁴	305	296	291	286	280	216

Water Lines (in Km) ¹³

	390	382	379	375	373	339
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Parks Area (in Ha) (No. of Parks in Brackets) ¹⁵

Municipal ¹⁶	(62) 256	(61) 256	(58) 254	(55) 253	(55) 253	(45) 205
Regional	(2) 416	(2) 416	(2) 416	(2) 416	(2) 416	(2) 414
Provincial ¹⁷	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596

¹ Maple Ridge Planning Department and Metro Vancouver

² Voters are registered every three years at the time of the election – Maple Ridge Clerk's Department

³ Statistics Canada Labour Force Survey

⁴ Total includes full-time equivalent employees – Maple Ridge Human Resources Department

⁵ BC Stats, October 2011

⁶ School District No 42, Maple Ridge Licences, Permits & Bylaws Department and www.fisabc.ca

⁷ Revised as a result of the Official Community Plan – Planning Department

⁸ Parks that were designated Agricultural have a new designation (Parks within the ALR) and are tracked under Schools/Park/Conservation

⁹ Land use category has changed

¹⁰ Land use category has changed – Schools are now included in the Institutional figure

¹¹ Reporting method has changed

¹² Designation no longer exists. Most land captured under Forest

¹³ Maple Ridge Engineering Department

¹⁴ A few storm pipes have been redrawn and recalculated in the system – Maple Ridge Engineering Department

¹⁵ Maple Ridge Parks & Facilities Department

¹⁶ Addition to the existing North Alouette River Greenway increased hectares

¹⁷ 11,700 ha are within Municipal boundary

General Comparative Statistics

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2003</u>
Dog Licences Issued ¹⁸	8,467	8,546	8,567	8,964	8,437	7,755
Business Licences Issued ¹⁹	4,277	4,215	4,199	4,340	4,032	3,372
Building Permits						
Total Issued ¹⁹	684	638	796	760	771	1,025
Value ¹⁸	\$135,383,000	\$111,574,000	\$134,356,000	\$147,204,000	\$ 89,283,000	\$113,296,000
Police ²⁰						
RCMP Members	90.0	87.0	86.0	84.0	82.3	72
Integrated Homicide Investigation (IHIT)	3.1	3.1	3.1	2.9	2.6	—
Emergency Response Team (ERT)	1.7	1.7	1.7	1.6	1.7	—
Police Dog Service (PDS)	1.7	1.7	1.7	1.8	2.1	—
Forensic Identification Service (FIS)	2.7	2.7	2.7	2.7	2.7	—
LMD Reconstructionists (ICARS)	0.8	0.8	0.8	0.8	1.3	—
Community Safety Officers	3.0	3.0	3.0	3.0	3.0	—
Auxiliary Police Officers	30.0	31.0	23.0	19.0	21.0	—
Fire Personnel: ²¹						
Fire Chiefs/Directors	1	2	2	2	2	2
Deputy Chief	1	—	—	—	—	—
Assistant Fire Chiefs	4	4	4	4	4	4
Fire Training Officer	1	1	1	1	—	—
Fire Captains	8	8	8	8	6	—
Fire Lieutenants	5	4	4	4	4	—
Full-Time Firefighters	35	38	32	28	29	—
Paid-on-call:						
- Hall #1	25	29	29	51	54	44
- Hall #2	16	19	20	22	21	17
- Hall #3	16	18	15	21	24	24
Accumulated Surplus						
Funded Reserves	\$ 65,119,234	\$ 61,076,557	\$ 52,907,465	\$ 45,507,972	\$ 46,017,803	\$ 29,875,107
Capital Fund	—	—	—	—	—	(2,792,681)
Equity in Capital Assets	828,596,163	787,906,788	775,302,166	750,430,947	720,336,200	—
Operating Surplus	<u>15,881,038</u>	<u>13,235,095</u>	<u>11,435,382</u>	<u>11,310,343</u>	<u>11,427,836</u>	<u>17,078,396</u>
Total Surplus and Reserves ²²	\$909,596,435	\$862,218,440	\$839,645,013	\$807,249,262	\$777,781,839	\$ 44,160,822
Long Term Debt						
Parks & Recreation	\$ 19,868,118	\$ 21,012,595	\$ 22,125,645	\$ 23,208,131	\$ 24,260,892	\$ 27,573,430
Public Works	2,176,359	2,675,000	—	—	26,405	804,931
Protective Services	593,486	625,000	—	—	—	—
Public Health	2,166,180	2,220,000	—	—	—	—
General Government	<u>14,697,271</u>	<u>15,554,127</u>	<u>16,379,839</u>	<u>17,175,363</u>	<u>17,942,005</u>	<u>—</u>
Total General Fund	\$ 39,501,414	\$ 42,086,722	\$ 38,505,484	\$ 40,383,494	\$ 42,229,302	\$ 31,897,631
Waterworks Utility	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 714,440
Sanitary Sewer Utility	—	—	—	—	—	1,633,054
Total Gross Debt	\$ 39,501,414	\$ 42,086,722	\$ 38,505,484	\$ 40,383,494	\$ 42,229,302	\$ 34,245,135
Debt Per Capita	\$ 498	\$ 535	\$ 496	\$ 520	\$ 563	\$ 480
Debt Payment as a Percentage of Expenses ²³	4.1%	3.8%	4.0%	4.2%	4.4%	9.8%
Remaining Debt Servicing Capacity ²⁴	\$ 17,957,466	\$ 19,180,654	\$ 16,836,886	\$ 14,931,659	\$ 12,948,696	n/a

¹⁸ Maple Ridge Finance Department

¹⁹ Maple Ridge Licences, Permits & Bylaws Department

²⁰ 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 - Ridge Meadows RCMP

²¹ As of 2011 the number of paid-on-call members does not include career members. In prior years the total number of paid-on-call did include career members - Maple Ridge Fire Department

²² 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 - Maple Ridge Finance Department

²³ 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 - Maple Ridge Finance Department

²⁴ The calculation method changed with the adoption of the Community Charter and has not been calculated for the years shown prior to 2004 - Maple Ridge Finance Department.

Major Property Tax Payers

	<u>Registered Owner</u>	<u>Primary Property</u>	<u>Taxes Levied</u>
1.	BC Hydro & Power Authority	Distribution Lines	\$1,024,037
2.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	984,990
3.	International Forest Products Ltd.	Lumber Mills	796,901
4.	Bucci Investment Corporation Inc	Valley Fair Mall	743,865
5.	M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	629,507
6.	Narland Properties (Haney) Ltd.	Haney Place Mall	555,638
7.	BC Gas Utility Ltd.	Gas Lines	465,882
8.	Telus (BC Telephone Company)	Poles, Lines, Towers	437,208
9.	Kanaka Business Park Development Ltd	Vacant Land	401,687
10.	Canadian Pacific Railway Co.	Railway Tracks	327,292
11.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	310,554
12.	Canadian Property Holdings	Retail	294,286
13.	Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	253,874
14.	Marv Jones Properties	Shopping Centre & Auto Dealership	228,920
15.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	223,138
16.	Ridge Meadows U-Lok	Storage/Warehousing	211,385
17.	Viam Holdings Ltd.	Strata Rental Units	193,266
18.	Royal Canadian Legion Branch No 88	Strata Rental Units/Legion	187,530
19.	Garmar Holdings Ltd	Storage/Warehousing/Vacant Land	182,405
20.	Target Products Ltd	Storage/Warehousing/Vacant Land	173,818
21.	Runnel Holdings Ltd	Shopping Centre & Fast Food	172,713
22.	Ron Jones Ltd.	Retail	166,214
23.	Great Pacific Industries Inc.	Shopping Centre	163,593
24.	Maple Ridge Senior Village Holdings	Senior Living	161,233
25.	Squamish Projects Ltd	Lumber Mills	144,715
26.	Stella-Jones Canada Inc	Storage/Warehousing	143,150
27.	487559 BC Ltd	Shopping Centre	143,078
28.	R P M Holdings Ltd	Auto Dealership	142,121

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 2013 taxation year are exempted under **Bylaw #6942-2012**, adopted on **September 11, 2012**.

2013 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Foregone
Cam Neely Arena (90% exemption)	23448 105 Avenue	\$ 46,010
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	6,790
Girl Guides of Canada	26521 Ferguson Avenue	7,339
Golden Ears Winter Club (95% exemption)	23588 105 Avenue	35,899
Katie's Place	Unit 2 - 10235 Jackson Road	2,318
Maple Ridge Golf Course	20818 Golf Lane	29,130
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,246
Ridge Meadows Recycling Society	10092 236 Street	13,133
Ridge Meadows Senior Society	12148 224 Street	42,619
Ruskin Community Hall	28395 96 Avenue	3,846
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	13,304
Society for the Prevention of Cruelty to Animals	Unit 1 - 10235 Jackson Road	12,826

Permissive Tax Exemptions

Property	Address	Taxes Foregone
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 7,038
Haney House (Maple Ridge Historical Society)	11612 224 Street	1,968
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	4,610
Old Japanese School House (Fraser Information Society)	11739 223 Street	3,218
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,472
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 2,591
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	25,980
Burnett Fellowship Baptist Church	20639 123 Avenue	3,505
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	5,292
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	4,665
Church of the Nazarene	21467 Dewdney Trunk Road	5,086
Cornerstone Neighbourhood Fellowship Baptist church	9975 272 Street	14,665
First Church Christ Scientist	11916 222 Street	2,417
Generations Christian Fellowship	11601 Laity Street	10,026
High Way Church	21746 Lougheed Highway	5,517
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	5,421
Maple Ridge Baptist Church	22155 Lougheed Highway	44,123
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	6,465
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	4,048
Pentecostal Assemblies of Canada	11756 232 Street	9,291
Port Hammond United Church	11391 Dartford Street	1,448
President of the Lethbridge Stake (Mormon Church)	11750 207 Street	4,578
Roman Catholic Archbishop of Vancouver	22561 121 Street	3,297
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	7,845
Ruskin Gospel Church	28304 96 Avenue	3,080
St. John the Divine Anglican Church	21299 River Road	4,765
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	4,215
Timberline Ranch	22351 144 Avenue	370
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	15,855
Trustees of the Congregation of the Haney Presbyterian Church	11858 216 Street	6,153
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	4,889
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	2,694
Wildwood Fellowship Church	10810 272 Street	2,851
<u>Schools</u>		
Haney - Pitt Meadows Christian School Association	12140 203 Street	\$ 6,001
Meadowridge School Society	12224 240 Street	11,371
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,158
2013 Property Taxes Forgone Through Permissive Tax Exemptions		\$471,428

Assessment/Taxation Comparative Statistics

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2003</u>
Assessment for General Taxation ¹						
Land	\$ 8,193,398,168	\$ 8,212,774,149	\$ 7,893,170,824	\$ 7,185,654,432	\$ 7,368,934,169	\$ 3,157,399,417
Less: Exempt Land	<u>800,313,105</u>	<u>811,751,851</u>	<u>785,774,918</u>	<u>739,218,568</u>	<u>764,792,481</u>	<u>327,780,953</u>
Net Land Assessment	\$ 7,393,085,063	\$ 7,401,022,298	\$ 7,107,395,906	\$ 6,446,435,864	\$ 6,604,141,688	\$ 2,829,618,464
Improvements						
	\$ 5,722,068,008	\$ 5,638,417,606	\$ 5,657,790,356	\$ 5,484,247,927	\$ 5,867,354,145	\$ 2,829,346,041
Less: Exempt Imp & Utilities	<u>563,485,980</u>	<u>580,271,129</u>	<u>535,224,486</u>	<u>543,508,736</u>	<u>825,944,146</u>	<u>315,123,146</u>
Net Improvement Assessment	\$ 5,119,877,228	\$ 5,058,146,477	\$ 5,122,565,870	\$ 4,940,739,191	\$ 5,041,409,999	\$ 2,514,222,895
Total Taxable Assessment	\$12,512,962,291	\$12,459,168,775	\$12,229,961,776	\$11,387,175,055	\$11,645,551,687	\$ 5,343,841,359
Assessment for School Taxation ¹	\$12,407,006,433	\$12,342,368,776	\$12,074,728,558	\$11,271,250,273	\$11,509,363,945	\$ 5,321,328,859
General & Debt Tax Rates (per \$1,000) ²						
Residential	\$ 3.8564	\$ 3.7089	\$ 3.5654	\$ 3.6127	\$ 3.3310	\$ 4.8354
Utilities	36.0138	36.2833	36.5885	36.9355	37.3234	40.0000
Industrial	33.5237	32.9650	31.3503	29.7333	33.7818	52.3140
Business/Other	11.0118	10.6591	11.0721	10.8408	10.9671	13.6855
Seasonal/Recreational	10.8926	10.4940	10.3621	10.0637	8.5605	10.8809
Farm	25.0879	24.4024	23.0294	22.1579	21.3465	15.6020
School Tax Rate (per \$1,000) ¹						
Residential	\$ 2.0390	\$ 2.0127	\$ 2.0126	\$ 2.1080	\$ 2.0557	\$ 3.6727
Utilities	14.0000	14.2000	14.1000	14.4000	14.5000	15.0000
Industrial	2.4800	2.5600	2.6400	3.4000	7.0000	12.5000
Business/Other	6.2000	6.4000	6.6000	6.8000	7.0000	9.9000
Seasonal/Recreational	3.4000	3.4000	3.4000	3.5000	3.7000	4.5000
Farm	3.4500	3.4500	3.4000	6.8000	6.9000	6.8000
Residential Tax Rate (per \$1,000) ²						
General (incl. Reg. Library)	\$ 3.8564	\$ 3.7089	\$ 3.5654	\$ 3.6127	\$ 3.3310	\$ 4.7824
Debt after 2004 incl. above 2005=Fire	.4269	.3799	.3324	.2997	.2389	.0530
Transit Authority (GVTA)	.3252	.3244	.3500	.3802	.3677	.2874
Local School Levy	2.0390	2.0127	2.0126	2.1080	2.0557	3.6727
Regional District	.0624	.0575	.0658	.0686	.0661	.1038
Municipal Finance Authority	.0002	.0002	.0002	.0002	.0002	.0003
BC Assessment	<u>.0610</u>	<u>.0599</u>	<u>.0621</u>	<u>.0664</u>	<u>.0641</u>	<u>.1159</u>
	\$ 6.7711	\$ 6.5435	\$ 6.3885	\$ 6.5358	\$ 6.1237	\$ 9.0155
Utilities & Penalties						
Current Years Levy	\$122,454,692	\$117,585,020	\$112,008,686	\$106,543,694	\$101,308,315	\$ 69,738,023
Per Capita	\$ 1,542	\$ 1,494	\$ 1,443	\$ 1,394	\$ 1,350	\$ 977
Collections	\$117,829,626	\$112,753,690	\$107,423,059	\$102,068,269	\$ 97,867,927	\$ 67,185,946
Percent of Levy	96.22%	95.89%	95.91%	95.80%	96.60%	96.34%
Gross Tax Collections	\$122,315,910	\$117,147,840	\$111,075,275	\$105,757,417	\$100,255,971	\$ 70,208,081
Percent of Current Levy	99.89%	99.63%	99.17%	99.26%	98.96%	100.67%
Taxes Outstanding	\$ 6,662,430	\$ 6,523,648	\$ 6,086,468	\$ 5,154,984	\$ 5,087,219	\$ 3,472,125

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 2013 Taxable Values							
For General Purposes (\$ in 1,000's)	11,430,846	12,642	18,016	214,411	828,786	2,976	5,287
Percentage of Taxable Values	91.36%	0.10%	0.14%	1.71%	6.63%	0.02%	0.04%
Percentage of General Taxation	77.62%	0.80%	1.06%	4.16%	16.07%	0.06%	0.23%

Analysis of 2013 Rates (Per \$1,000)

General and Debt	3.8564	36.0138	33.5237	11.0118	11.0118	10.8926	25.0879
Fire	0.4109	3.8372	3.5718	1.1733	1.1733	1.1606	2.6730
Drainage, Park & Rec Improvement	0.0160	0.1490	0.1387	0.0456	0.0456	0.0451	0.1037
School	2.0390	14.0000	2.4800	4.3200	6.2000	3.4000	3.4500
BC Assessment	0.0610	0.5213	0.5213	0.1811	0.1811	0.0610	0.0610
Municipal Finance Authority	0.0002	0.0007	0.0007	0.0007	0.0005	0.0002	0.0002
Regional District and 911 Emergency	0.0624	0.2184	0.2122	0.2122	0.1529	0.0624	0.0624
Transit Authority	0.3252	2.7197	2.2544	1.8148	1.4889	0.3105	0.3619

1. Properties are categorized into 9 different classes for assessment and taxation purposes
2. Maple Ridge has no properties within classes 3 (Forestry) and 7 (Tree Farm)
3. Tax revenue requirements are approved by Council through the 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.

Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>Capital Acquisitions</u>					
General Government	\$ 1,070,337	\$ 724,597	\$ 913,388	\$ 1,500,502	\$ 1,247,618
Transportation	35,930,301	19,686,585	16,858,455	22,641,078	19,315,595
Parks and Recreation	5,125,275	4,016,042	10,236,766	10,366,173	4,343,367
Protective Services	353,552	672,549	826,326	3,263,489	7,057,802
Public Health and Other	193,328	439,678	1,460,975	49,986	133,765
Sanitary Sewer & Waterworks	<u>15,859,050</u>	<u>6,175,948</u>	<u>15,999,550</u>	<u>7,998,952</u>	<u>9,665,095</u>
Total Capital Acquisitions	<u>\$58,531,843</u>	<u>\$31,715,399</u>	<u>\$46,295,460</u>	<u>\$45,820,180</u>	<u>\$41,763,242</u>
<u>Source of Funding</u>					
Revenue Funds	\$ 8,576,784	\$ 7,867,805	\$11,199,633	\$ 8,024,025	\$ 6,796,133
Reserve Funds	1,895,480	1,239,378	1,277,606	4,761,780	9,278,410
Contributed Assets	39,572,808	16,709,523	21,277,048	17,341,385	15,625,356
Grants	1,717,767	2,097,109	10,324,145	6,329,745	2,008,737
Development Fees & Other	<u>6,769,004</u>	<u>3,801,584</u>	<u>2,217,028</u>	<u>9,363,245</u>	<u>8,054,606</u>
Total Financing	<u>\$58,531,843</u>	<u>\$31,715,399</u>	<u>\$46,295,460</u>	<u>\$45,820,180</u>	<u>\$41,763,242</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.

Gross Domestic Product (GDP) – The monetary value of all the finished goods and services produced within a country's borders in a specific time period, though GDP is usually calculated on an annual basis. It includes all of private and public consumption, government outlays, investments and exports less imports that occur within a defined territory.

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

Glossary

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

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

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.

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

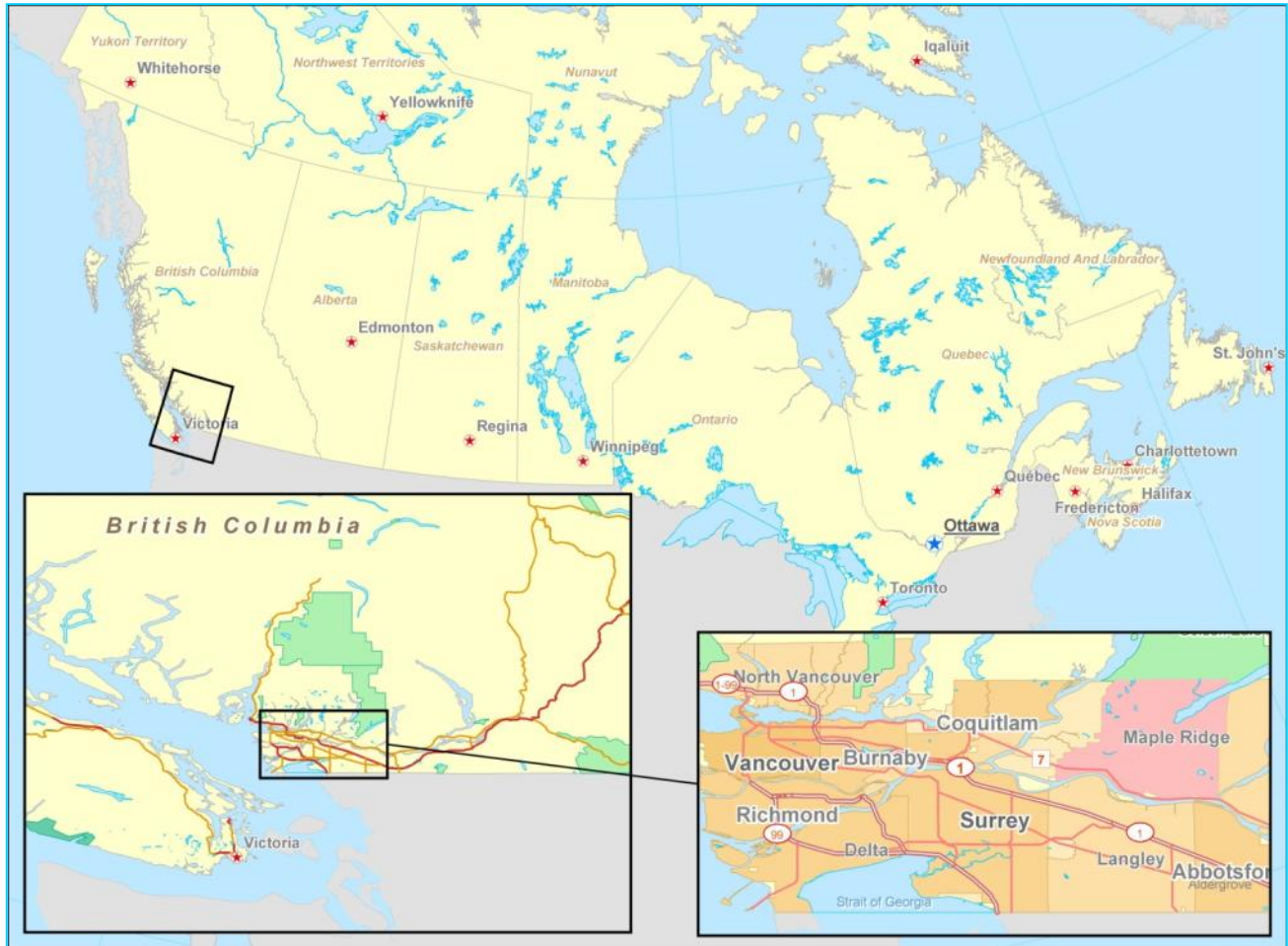
Taxes – Compulsory charges levied by the District for the purpose of financing services performed for the common benefit of the citizens.

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

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

District of Maple Ridge

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



Driving Distances from Maple Ridge

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

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