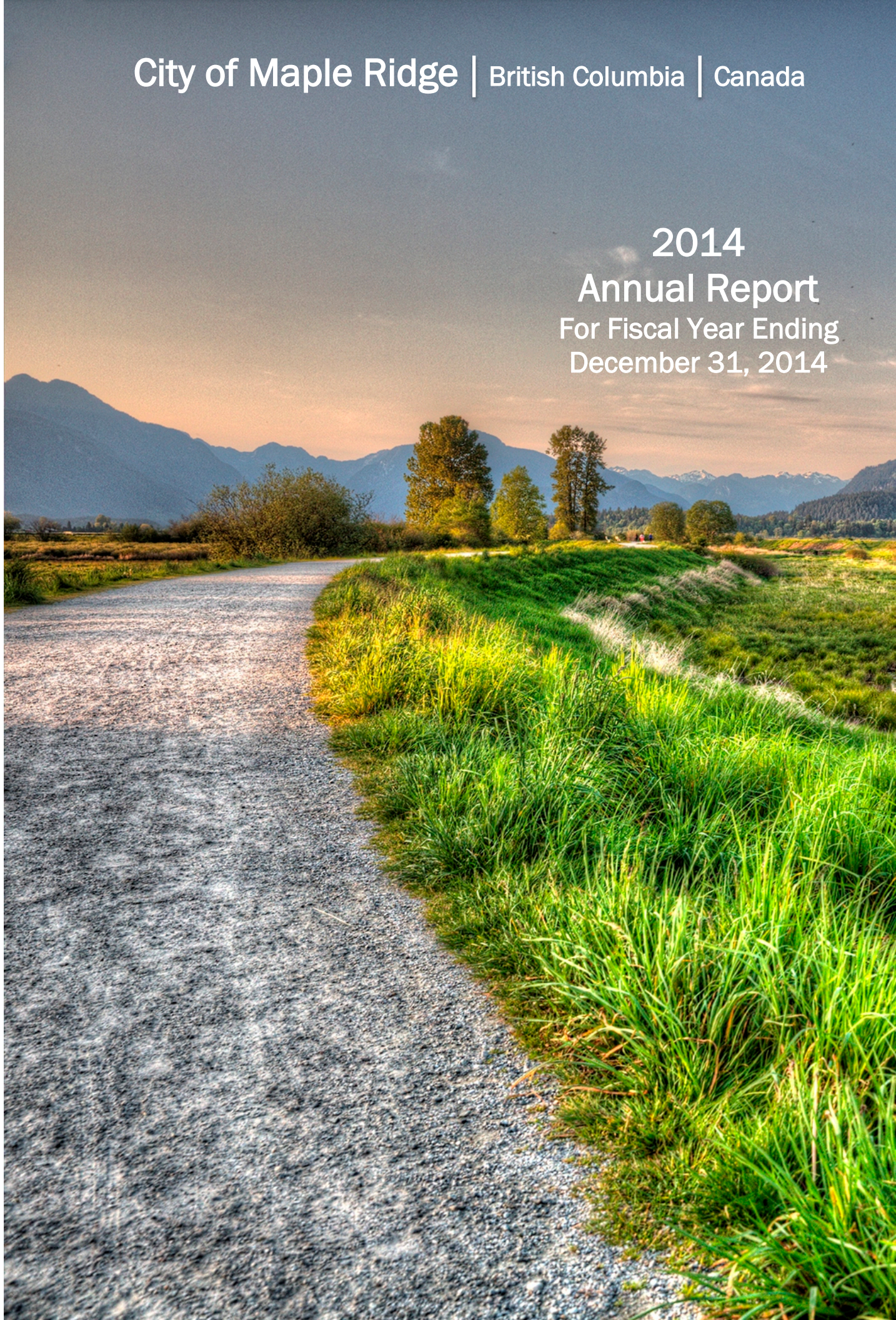


City of Maple Ridge | British Columbia | Canada

2014
Annual Report
For Fiscal Year Ending
December 31, 2014





Mayor Nicole Read

and Members of Council
(2014 - 2018)



Corisa Bell
Councillor



Kiersten Duncan
Councillor



Bob Masse
Councillor



Gordy Robson
Councillor



Tyler Shymkiw
Councillor



Craig Speirs
Councillor



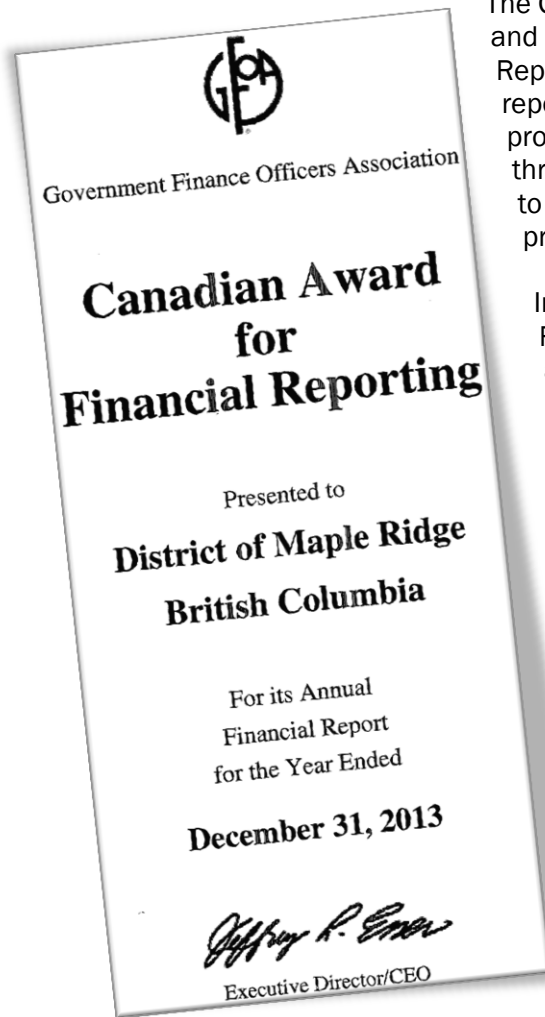
2014 Annual Report

City of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2014

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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 City of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2013. 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 24th consecutive year.

About This Report

City of Maple Ridge
British Columbia, Canada

Annual Report
for the year ending
December 31, 2014

Designed and prepared by the Finance Department
May 2015

Cover Photograph by *Dakota Maverick Photography*
Other Photography by *In View Images, Dakota Maverick Photography, Colin Andre and C.K. Lee*

This report is available online and is printed in a limited quantity to protect the environment.

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Message from the Mayor



On behalf of the City, I present the 2014 Annual Report. This report is meant to provide you with an overview of our City's financial performance for the fiscal year ending on December 31, 2014. In addition to an overview of our financial performance, this Report aims to provide citizens with an overview of our City's progress as outlined in our Progress Report. This Annual Report is part of a series of publications and online tools that are being assessed by Council to ensure they afford our citizens with a high degree of accessibility and transparency in a format that is easy to consume.

In November 2014, our citizens selected seven leaders to drive forward a strong change mandate over the next four years. Together, we intend to deliver on a list of strategic improvements that will foster greater trust between local government and our citizens. The seven leaders that you have selected are going to work hard to elevate our City in the eyes of the region and other levels of government. We intend to align all forces in this City on the same side of the ball and we are going to push forward together in a direction that is achievable, measurable and timely.

Maple Ridge is an amazing community, but it is vibrating with an eagerness to grow into its potential. I promised to lead Maple Ridge into a new era and it is with the hopes of our 80,000 citizens in mind that I rise each morning to take on that challenge. I would be utterly remiss to not express my gratitude for the foundation built by previous Councils. In particular, it is with heartfelt sincerity that I thank our previous Mayor, Ernie Daykin, for his love and dedication to this community over the years. He remains a valuable community ambassador.

As one of the largest employers in the City, I also wish to take this opportunity to thank City staff for the many milestones and moments over the last year that shaped the progress laid out in this Report. This Council is going to rely heavily on staff in the years to come and we are already encouraged by the inspirational ideas and strategic thinking that new beginnings have fostered. This is a community of bold assets and our power lies in our ability to connect them behind a common vision.

This Annual Report is the work of our previous Council and the last term saw some great achievements. The Hammond Area Planning process, for example, demonstrates our City's ability to leverage multiple mediums to capture the vision of Hammond residents for the future of their neighbourhood. On September 12, 2014, on the 140th anniversary of our incorporation, Maple Ridge became a City. These are successes that our current Council will build on and we are already looking ahead to the next Annual Report, eager to show you all that we have accomplished.

The last few months have been busy as Council sets a new pace and work plan to achieve bold goals. As I write this message, I am filled with equal amounts honour and gratitude that I have been entrusted to lead our City forward into the future. I will remain connected to the magnitude of our citizens' trust every step that I take. I cannot wait to report back again next year. In the interim, I intend to check in often and encourage citizens, staff and stakeholders to bring me your ideas, concerns, hopes and dreams. We are in an era of energetic possibility and together we are going to build amazing!

With humble regard,

Nicole Read

Nicole Read
Mayor

Tel: 604-463-5221
nread@mapleridge.ca

Message from the CAO

On behalf of the employees of Maple Ridge, I am very proud to present the 2014 Annual Report. This report, along with the 2014 Citizens Report, provides citizens with a look at the finances of the community for the period ending December 31, 2014.

2014 was an election year, and in November Maple Ridge citizens came out to the polls to elect their new Council which will be serving a four year term instead of three. The turnout was up by 6% compared to the 2011 election and in early December the new Council was sworn in.

I would like to take the opportunity to thank the outgoing Mayor and Council for their service to the community. Our new Council is a wonderful combination of experienced veterans and new leaders who have emerged to move our community forward. All of us on staff look forward to working with this new team as they bring their individual expertise and passion together to create a strong vision for Maple Ridge.



The greatest opportunity and challenge that the City faces is the rapid growth in both our community and the region. In 2014 Council completed important policy work that will help define how the community adapts and evolves to meet both the opportunities and the challenges.

The City's Transportation Plan, Housing Action Plan and Commercial & Industrial Strategies were all completed in 2014, and our new Council is hard at work assigning priorities to the implementation work that has begun as we turn the plans into action.

In the midst of this forward looking policy development, Maple Ridge celebrated two very significant milestones. On September 12, 2014 Maple Ridge, BC's sixth oldest community celebrated its 140th Anniversary of Incorporation. Even more special, on that same day, Maple Ridge changed from a 'District' to become BC's 50th City. This change in designation is symbolic of the changing face of our community.

The professionalism and dedication of everyone I work with is an inspiration every single day. We have a very committed staff that strives to provide excellent service to the citizens of Maple Ridge. As I mentioned, I thank our past Council for their service and look forward to working with Mayor Read and the new Council. All of us on staff share their commitment to creating a great community.

Maple Ridge is an outstanding community to live in and is located in a beautiful natural setting.

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



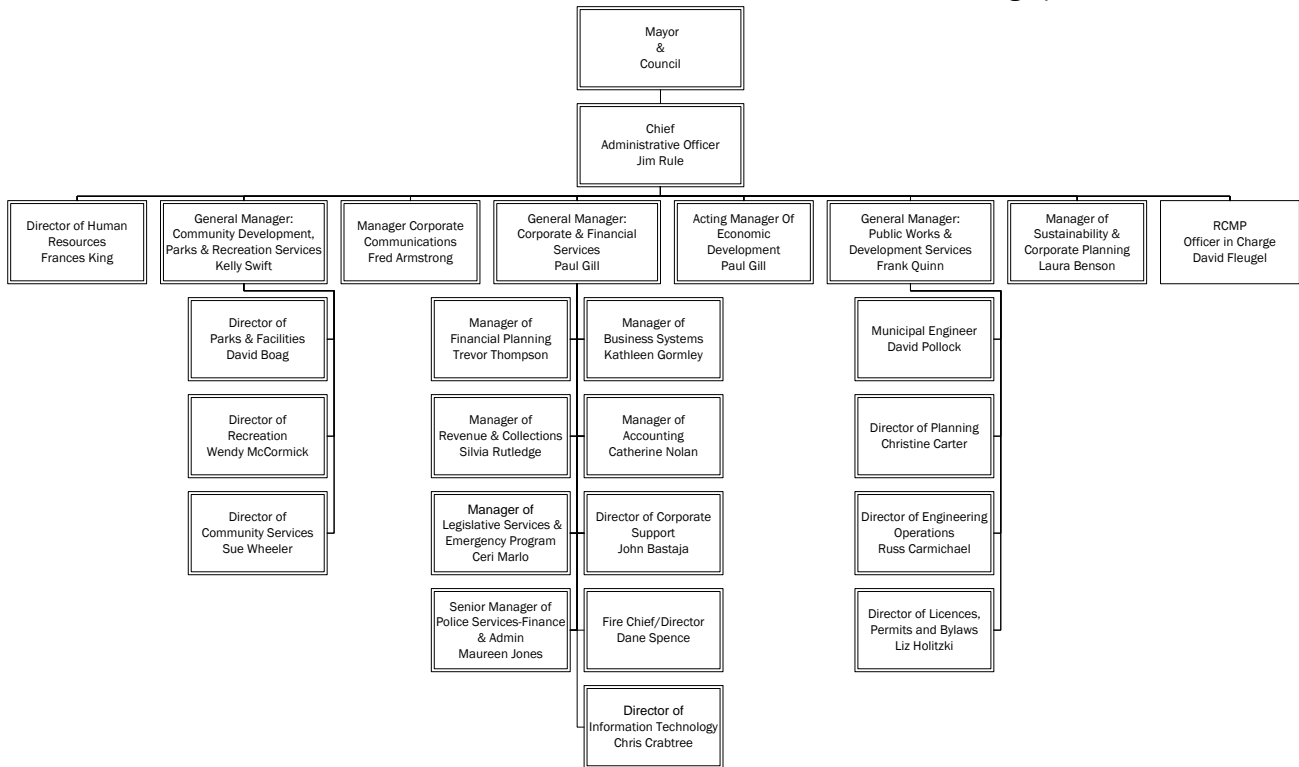
Elected & Appointed Officials

Elected Officials (2014 – 2018)

Mayor Nicole Read

Councillor Corisa Bell
Councillor Kiersten Duncan
Councillor Bob Masse

Councillor Gordy Robson
Councillor Tyler Shymkiw
Councillor Craig Speirs



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, CPA, 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, CPA, CGA
Manager of Business Systems.....	Kathleen Gormley
Manager Corporate Communications.....	Fred Armstrong
Manager of Economic Development (Acting).....	Paul Gill, BBA, CPA, CGA, FRM
Manager of Financial Planning	Trevor Thompson, BBA, CPA, CGA
Manager of Legislative Services & Emergency Program	Ceri Marlo
Manager of Revenue & Collections	Silvia Rutledge
Manager of Sustainability & Corporate Planning.....	Laura Benson, CPA, 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

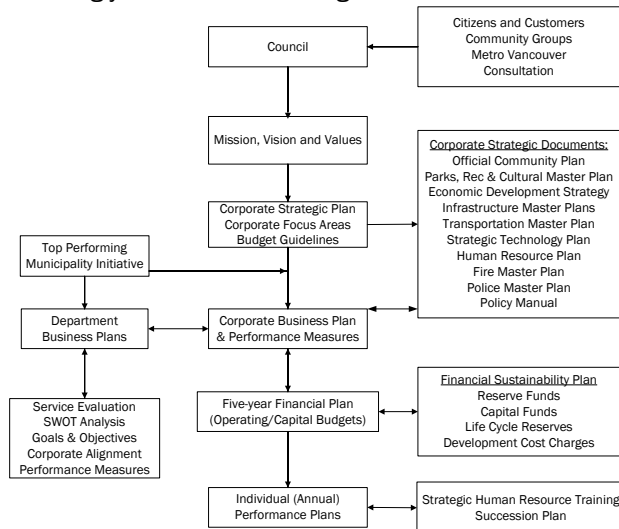
A safe, livable and sustainable community for our present and future citizens.

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 City 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 City 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 City’s efforts to keep citizens informed of City 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 City services
- Provide information about and actively promote the actions individual citizens and businesses can take to augment the City’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 City’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 City’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 City 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 City 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 City, 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 City has won a number of awards for its practices relating to energy use in civic buildings and the City 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 City's award-winning financial, investment, purchasing and human resources policies and practices are tightly aligned with and contribute to the City'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 City 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 City 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 City'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 City 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 City
- 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 City'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 City 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 City 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 City'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 City's direction, goals and objectives
- Manage existing City 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 City 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



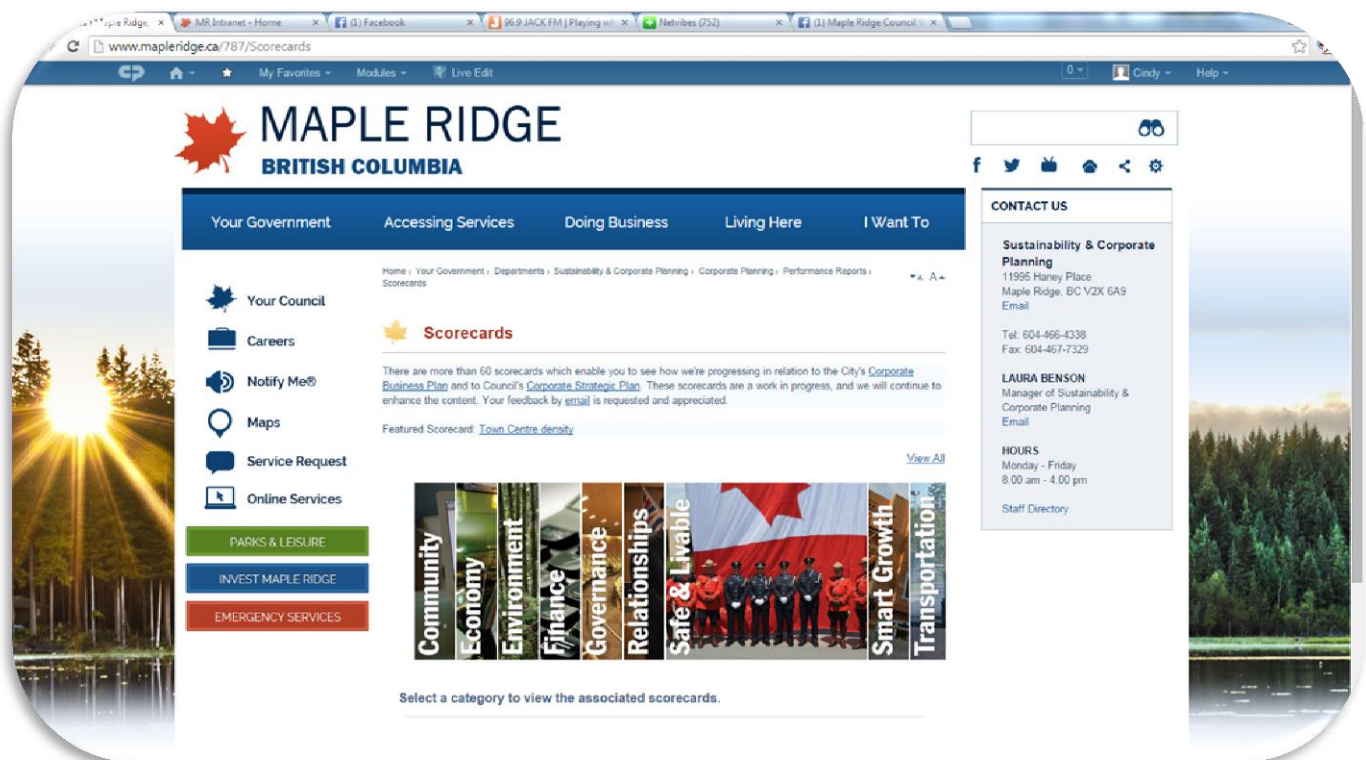
Progress Report

Council and Staff are pleased to present the eighth 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

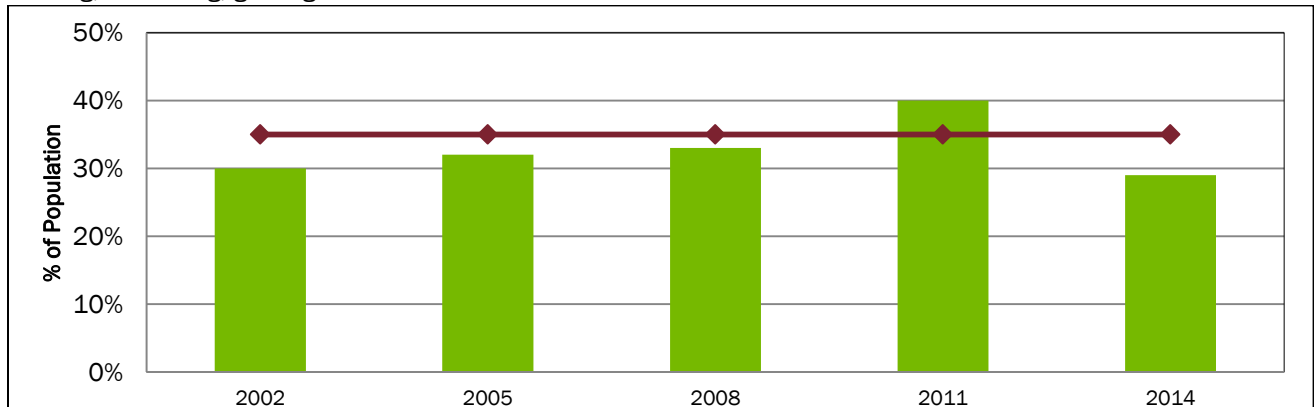
Community Volunteers

Target Statement

Provide a supportive environment for volunteer participation in collaboration with community partners.

Overview

Volunteerism is a meaningful and rewarding activity on personal, professional and social levels that contributes to a thriving community. Volunteering plays a role in stimulating community empowerment and contributes to a strong sense of belonging. We provide support and resources to build a strong community through engagement, discussion, training, mentoring, guiding and collaboration.



Status Report

According to a Parks & Leisure Services survey conducted by Sentis in 2014, 29% of community members are volunteering. This is down from previous years when the survey was conducted by Ipsos Reid, so may be a result of the survey method. In 2015, the Community Volunteers scorecard data was reviewed and amended to be consistent in reporting and to align with the Parks & Leisure Services formal survey conducted once every three years.

Economic Development

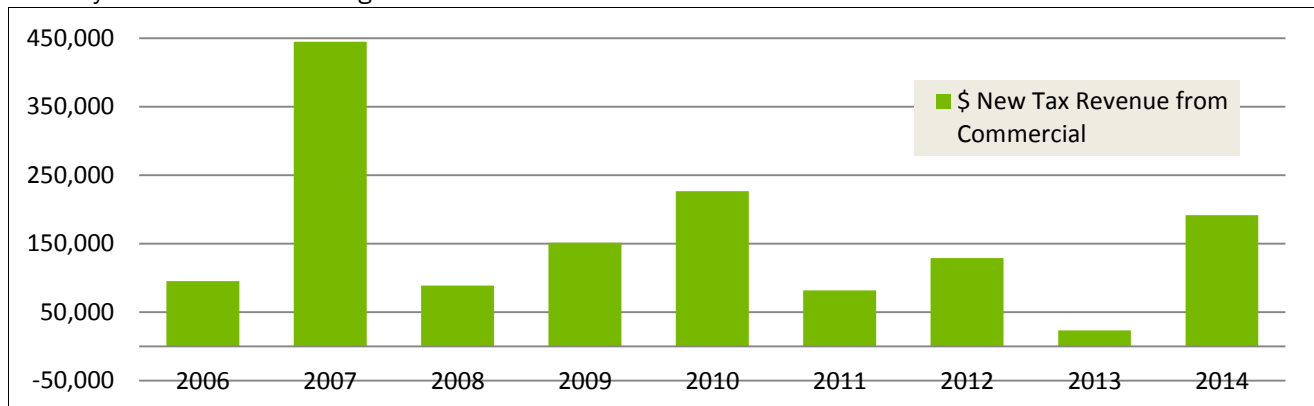
Increase Commercial Tax Base

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



Status Report

For 2014, commercial exemptions total \$82,000. This revenue will be delayed until 2017.

Progress Report

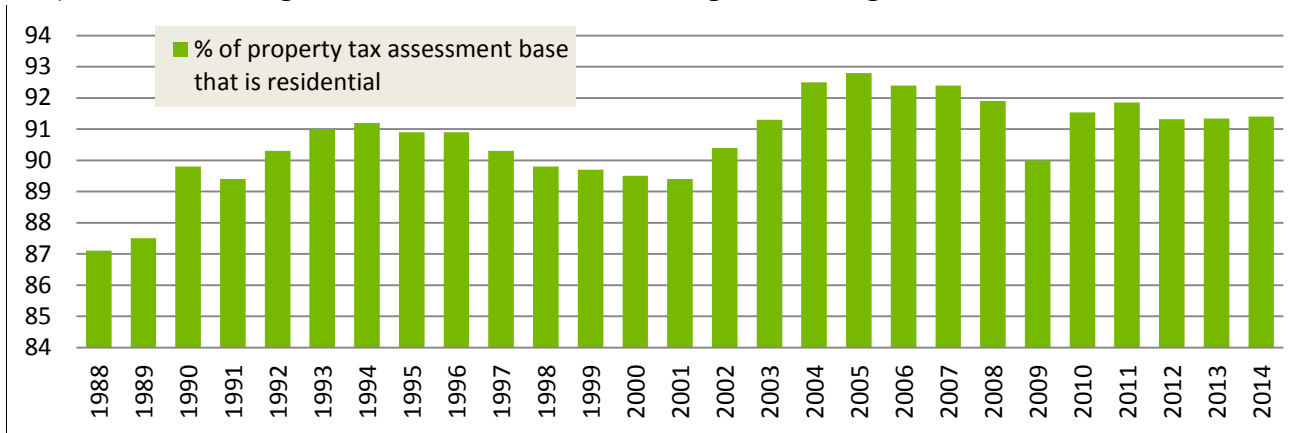
Residential Tax Assessment Base

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

For 2014, market change for the residential class was negative 1.2% (market depreciated) and non-residential property classes depreciated by 1.1%. The real growth or non-market change was 1.0% for residential and 0.3% for non-residential.

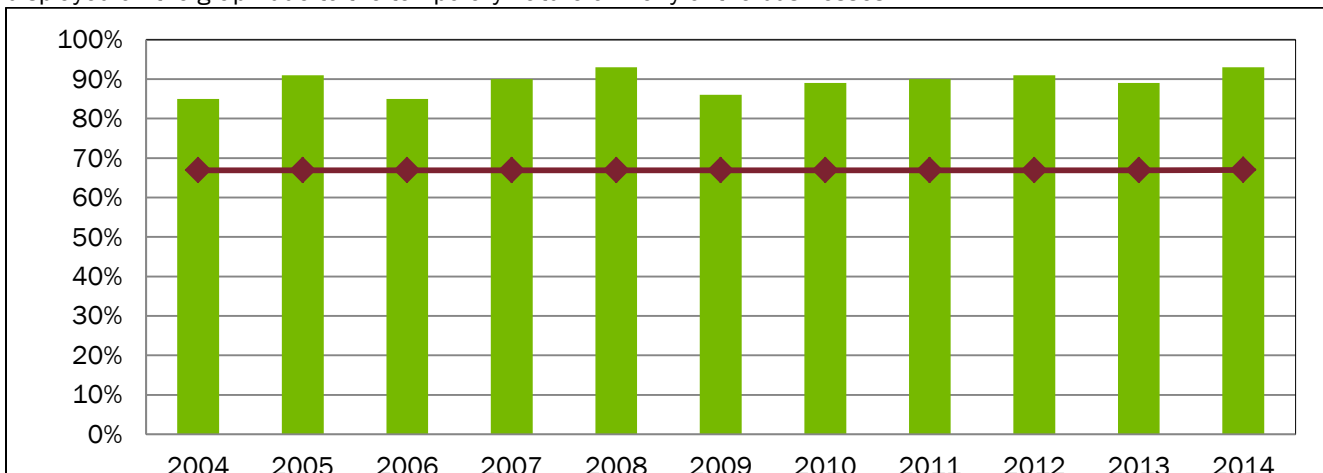
Business Licence Renewals

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



Status Report

Of the businesses licensed in 2013, 95% of commercial licences and 90% of home based licences were renewed in 2014.

Progress Report

Environment

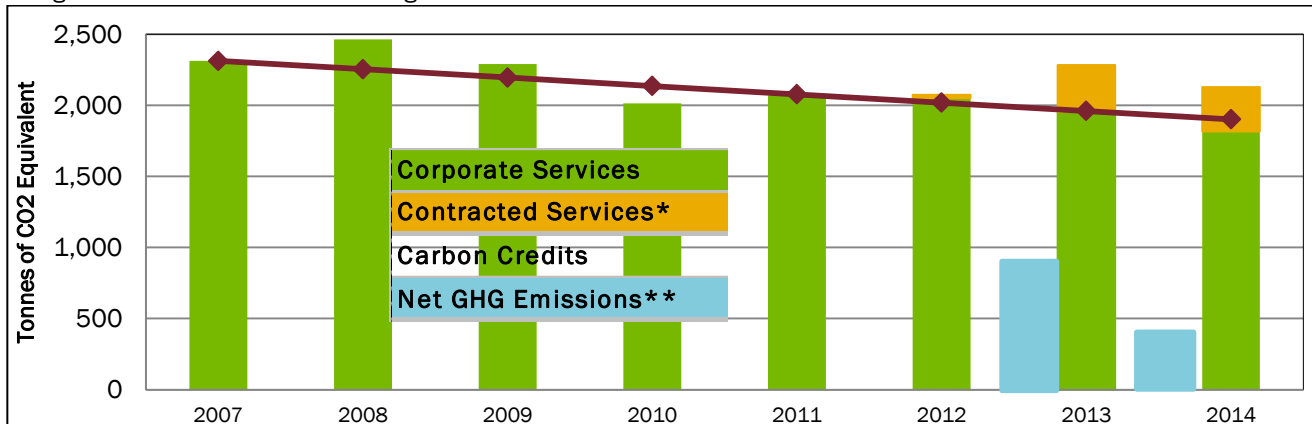
Corporate GHG Emissions

Target Statement

The City has committed to reducing our corporate GHG emissions 33% by 2020 and 80% by 2050 from 2007 levels.

Overview

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 municipal buildings. Measuring our progress is an important part of ensuring reduction of energy consumption and the corresponding greenhouse gases through maintenance, procedural, mechanical and behavioural changes as we work towards becoming carbon neutral.



Status Report

Our community is still growing. Adding streetlights in new subdivisions, new vehicles in the City fleet among other things means that despite our efforts to implement energy saving technologies, our GHGs may continue to go up before we experience reductions. Weather also plays a role. A colder season may result in an increase in natural gas consumption. Natural gas is used to heat many municipal facilities. When it's cold outside, the thermostat gets turned up to create a more comfortable working environment. We are doing many things to reduce the City's GHGs, including implementing alternative energy sources and energy efficiency upgrades at our facilities. As a Charter Member of the E3 Fleet Program, we are transitioning our transportation vehicle fleet to hybrid and electric vehicles and implementing fuel efficiency best practices.

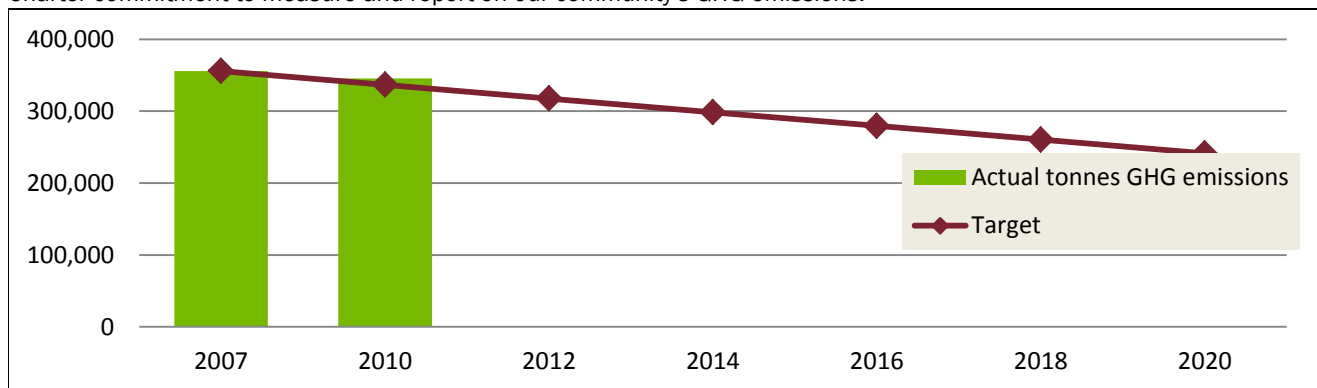
Community GHG Emissions

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. The information in the graph and Status Reports below show community-wide estimates provided by the Province in three primary sectors - on-road transportation, buildings and solid waste. These Provincial reports assist with the City of Maple Ridge's Climate Action Charter commitment to measure and report on our community's GHG emissions.



Status Report

Note: November 15, 2014, update from the Province: 2012 CEEI Reports are planned for release in 2015. This has changed from what was previously reported on this scorecard.

Progress Report

Fire Hall No. 1 Energy Consumption & GHG Emissions

Target Statement

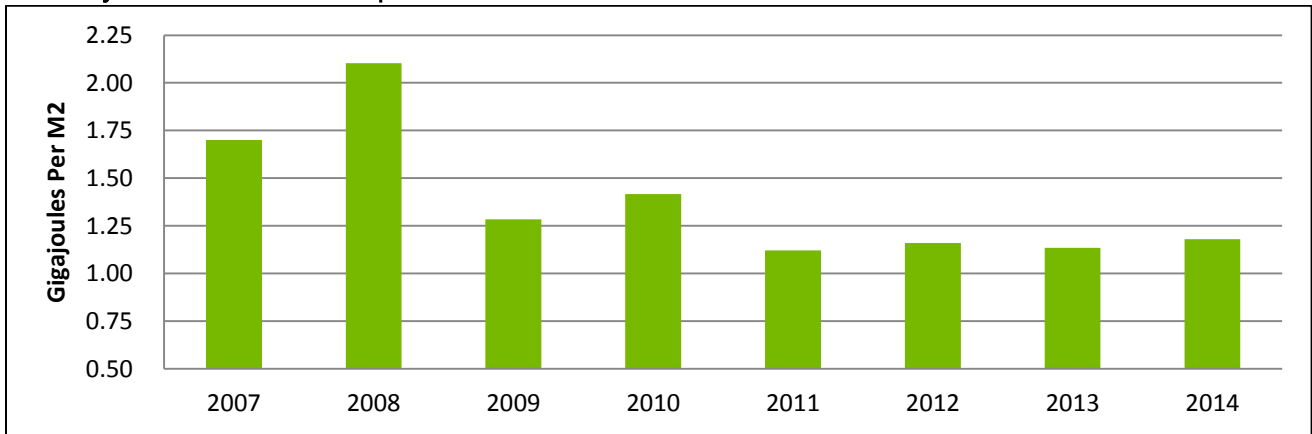
Using 2011 as a baseline, staff monitor the Fire Hall No. 1 greenhouse gas (GHG) emissions and set yearly energy reduction targets based on energy efficient projects.

Overview

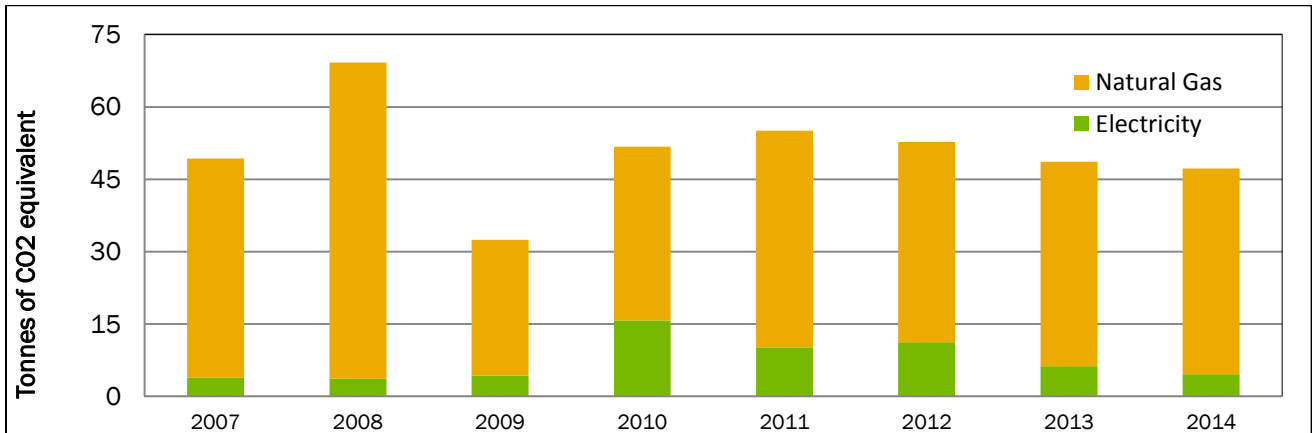
Fire Hall No. 1 is a 24-hour operational building that serves the Town Centre. In addition to its regular operation as a fire hall, it houses Fire Department administrative offices for the City and a large training room. The facility also has the capacity to function as a post-disaster Emergency Operations Centre.

Following two years of expansion and renovations, the ribbon was cut on Fire Hall No. 1 in June 2010. The original building size was expanded from 905 square meters to 2,115 square meters, an increase of 1,210 square meters or 134%. The Fire Hall No. 1 project is registered with the Canada Green Building Council and has achieved a Leadership in Energy and Environmental Design (LEED) level of Gold.

Electricity & Natural Gas Consumption



GHG Emissions



Status Report

Since the completion of the Fire Hall No. 1 construction project, further energy reduction opportunities have been identified, specifically around energy savings as a result of behaviour changes. In May 2013, fire hall staff participated in a "lights out" month long campaign that resulted in 24% energy reduction over May 2012. Opportunities such as this to reduce energy consumption at Fire Hall No. 1 will be the basis of new reduction targets which are currently being developed and will be in place in 2015.

Progress Report

Leisure Centre Energy Consumption & GHG Emissions

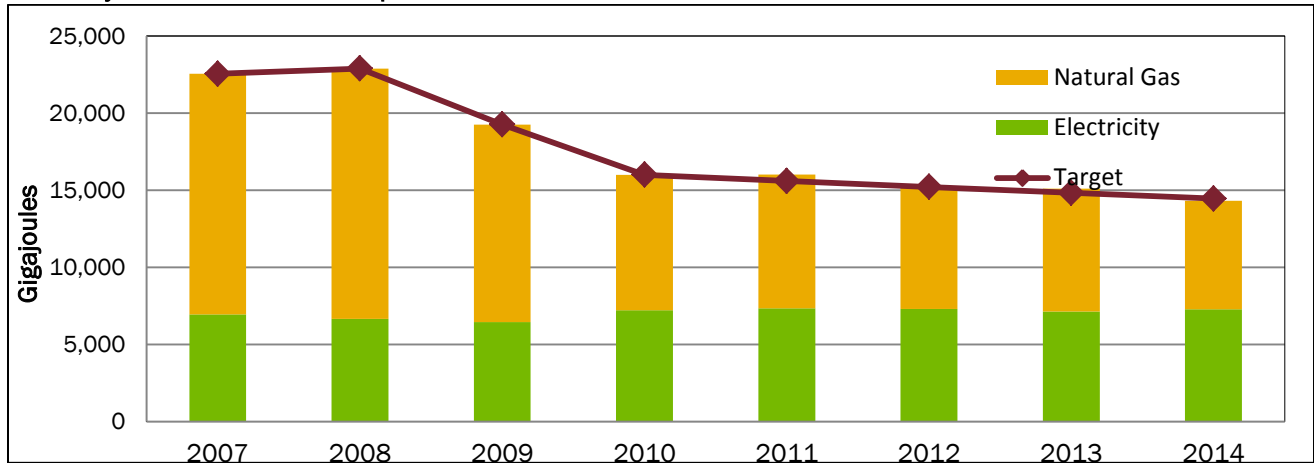
Target Statement

To reduce electricity and natural gas consumption. Reducing consumption saves money and decreases the amount of GHG emissions released into the atmosphere.

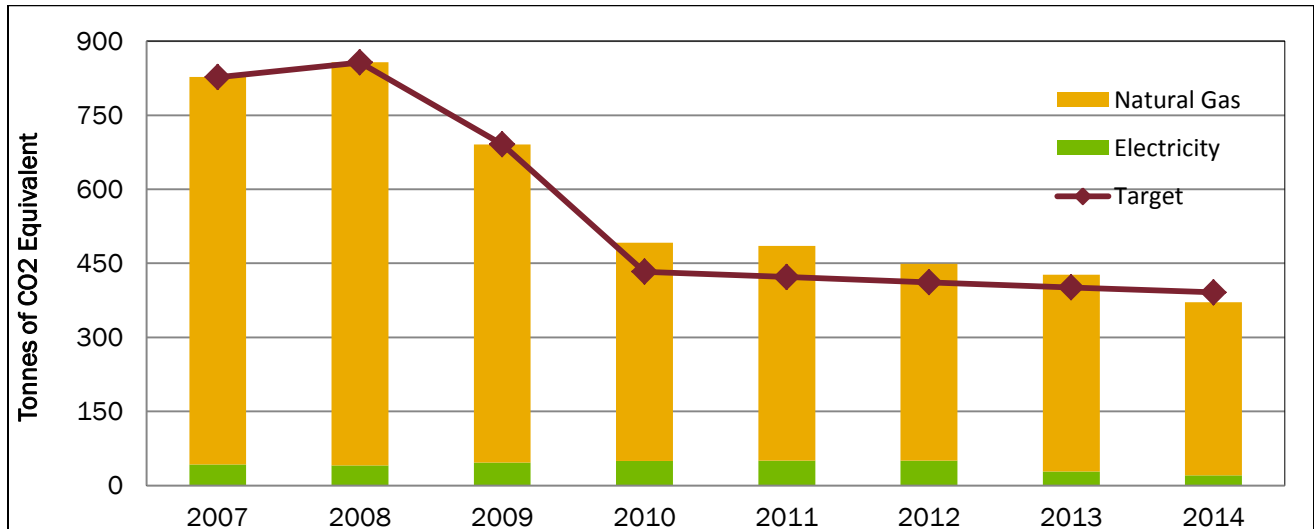
Overview

The Leisure Centre is a multi-use facility that serves many recreation needs and has over 360,000 visits per year by local residents. As the City's largest consumer of purchased energy and highest emitter of greenhouse gas (GHG) emissions, the Leisure Centre provided a logical choice for an energy efficiency project in 2009 and for ongoing energy efficient improvements.

Electricity & Natural Gas Consumption



GHG Emissions



Status Report

Energy efficiency improvements were completed from August to December 2009. GHG emissions were anticipated to be reduced by about 50% from 2008 levels. In the first six months of 2010, natural gas consumption was reduced by 47% from the same period in 2009.

Due to the significant reduction in energy consumption as a result of the 2009 energy efficient improvements, a new baseline was set in 2010. The new baseline incents for even further energy reductions of 2.5% per year post construction. Since 2010, further energy reduction opportunities have been identified, specifically around lighting retrofits.

In 2013, Council approved a project to retrofit lighting in the Greg Moore Youth Centre and second floor gym. Work on this project will begin in spring 2014.

Progress Report

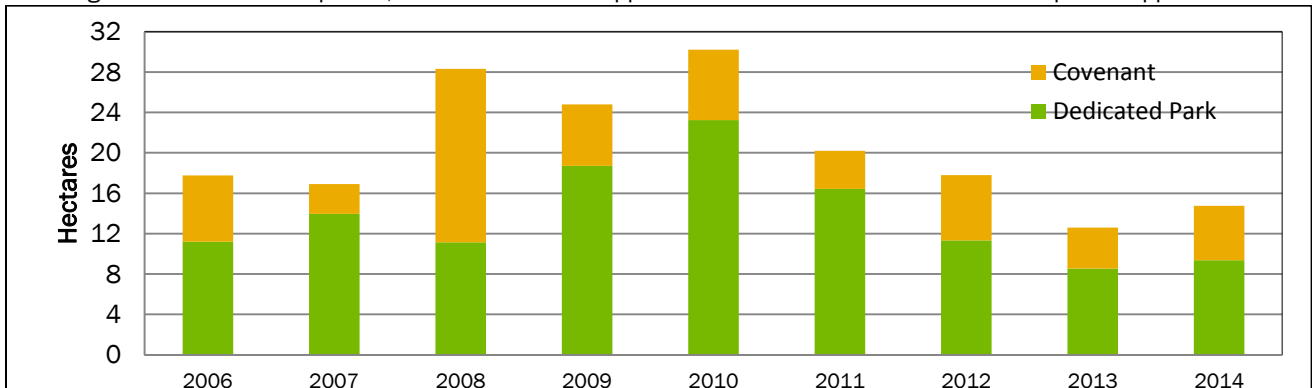
Protect Environmentally Sensitive Areas

Target Statement

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

Overview

This graph represents the number of hectares of land that were legally protected through dedication or covenant for environmental reasons. By working with integrated and innovative sustainable design solutions, a balance between development and conservation can be achieved to provide 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

The Protected Areas feature class was created to help Planners to more easily identify areas within Maple Ridge that have been protected for environmental reasons. A Dedicated Park that was meant for public use would not be included, but a Dedicated Park that was created for watercourse protection would be part of the Protected Areas feature class. The reasoning for Dedicated Parks that are included is from information provided by Planners as well as from personnel that have knowledge of the parks in Maple Ridge.

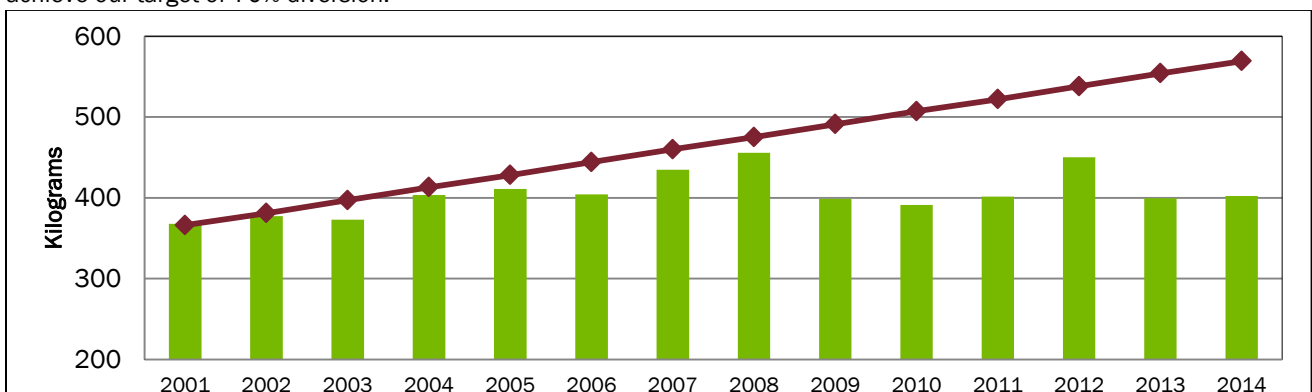
Encourage Residents and Business Owners to Reduce, Reuse and Recycle

Target Statement

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

Overview

This graph represents the kilograms of waste that are recycled, diverted from landfills, shown as kilograms per Maple Ridge household. Households include single family homes and apartment units. 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. 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. 2014 amount of waste diverted from landfill to recycling programs was 402 kilograms per household. This is calculated by taking all of the recyclable material processed at the Maple Ridge Recycling Depot, divided by properties.

Progress Report

Financial Management

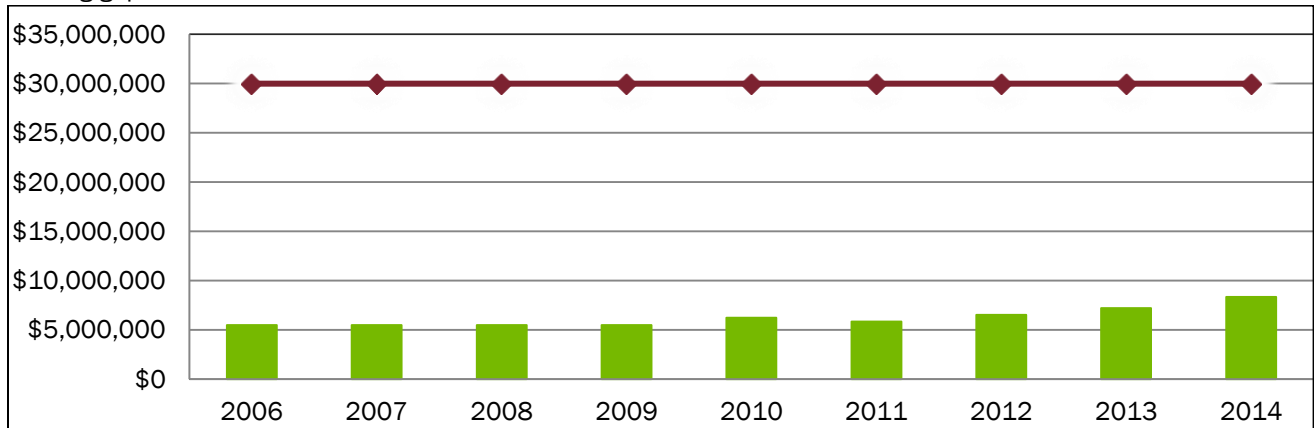
Best Practices in Infrastructure Management

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.



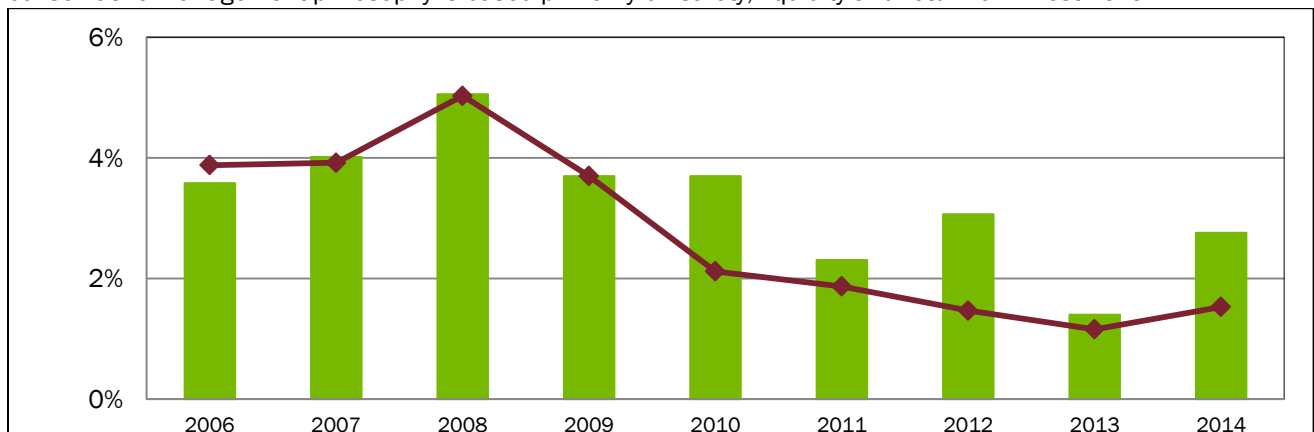
Maximize Return on Investment

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. Investments yields exceeded benchmark largely due to the funds being invested for longer terms than the benchmarks.

Progress Report

Governance

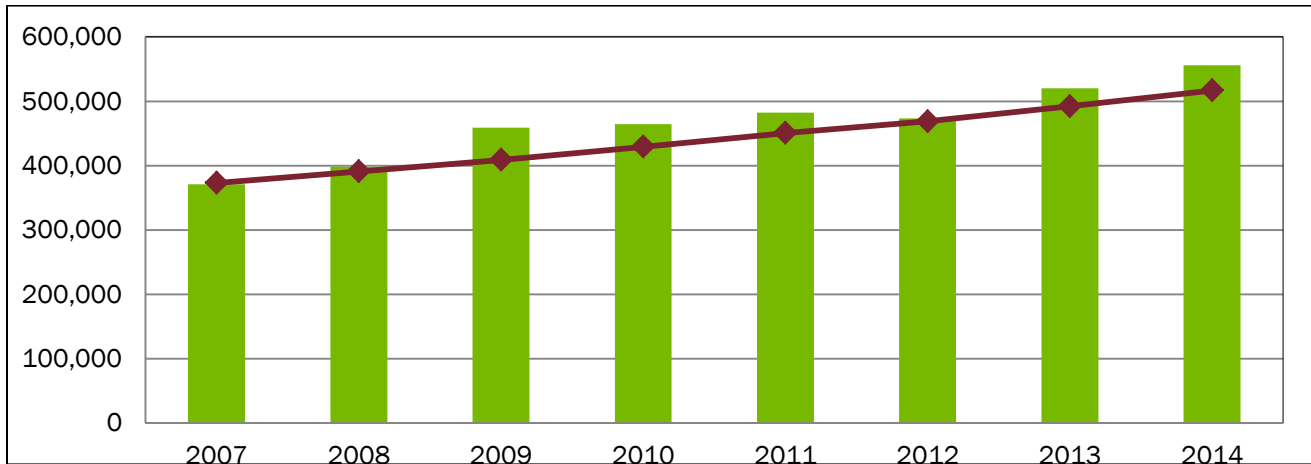
Website Visits

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. This scorecard shows the number of visits to the City website. City website visits are defined as individual visitors to the website.



Status Report

Website visits increased by more than 6% over 2013. The City introduced a new website with enhanced features and Facebook and Twitter interactivity.

Inter-Government Relations and Partnerships

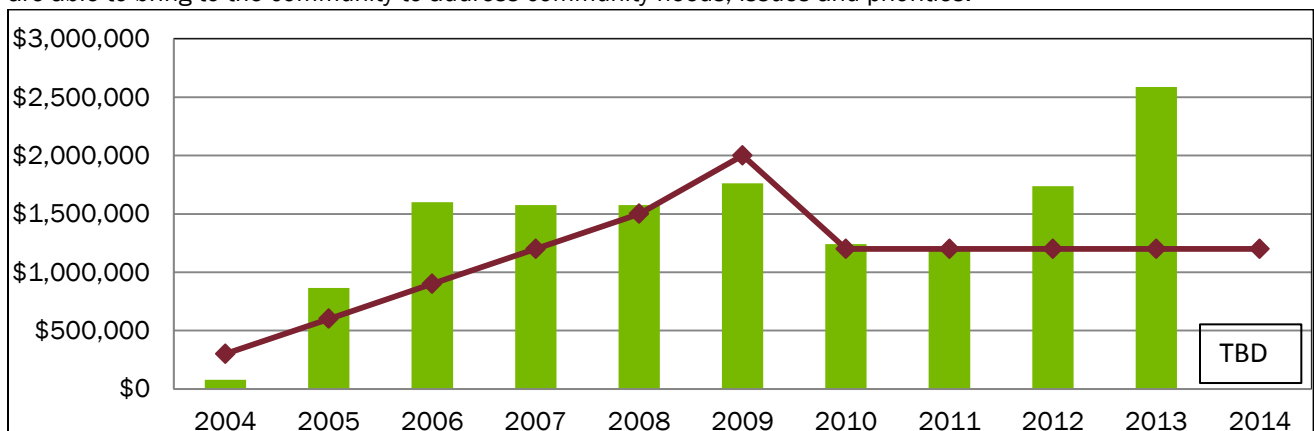
Support the Community Social Service Network

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

2014 data to be determined.

Progress Report

Safe and Livable Community

Concluded Bylaw Calls for Service

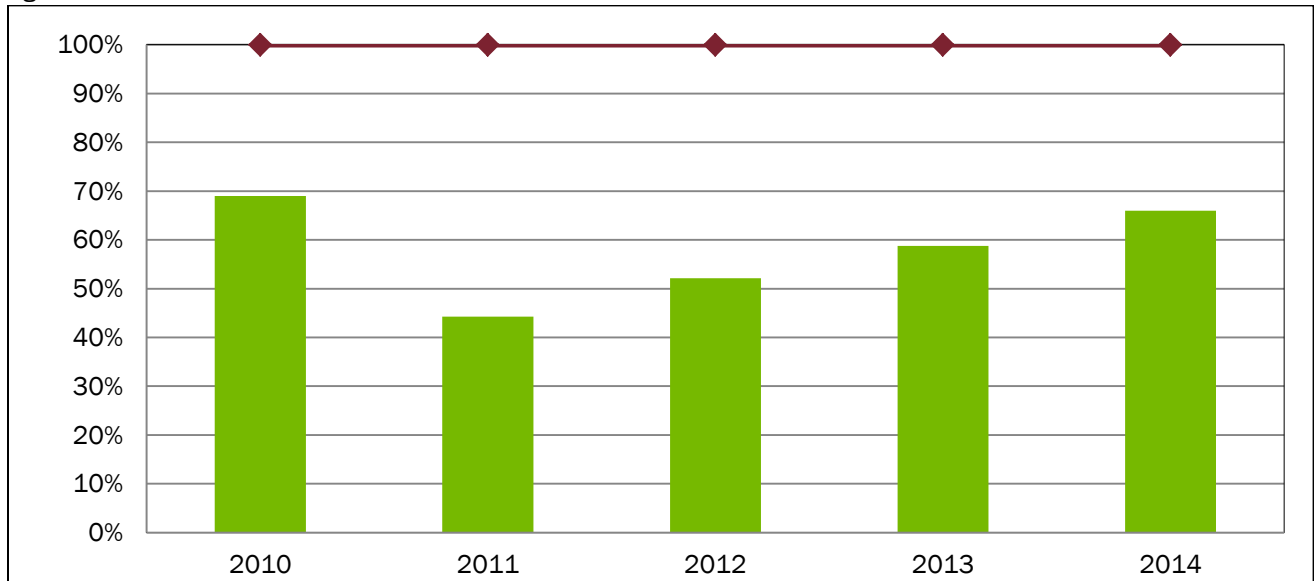
Target Statement

Ensure public compliance with Municipal bylaws.

Overview

A cooperative approach to bylaw enforcement issues is achieved through effective partnerships with the RCMP, Maple Ridge Branch of the BC SPCA, Fraser Health, Community Outreach, Downtown Parking Association, Downtown Maple Ridge Business Improvement Association, Adopt-A-Block, other communities and agencies.

Complaints or Calls for Service are received for various bylaw violations. Each call type may take a different route towards resolution. Some may be resolved within a short timeframe, while others may require more lengthy proceedings. Therefore, it is not reasonable to expect all complaints to be resolved within the same month or similar rigid timeframe.



Status

Complaints received: 3,328, complaints concluded: 2211 or 66%. 2014 saw a 45% increase in the Calls for Service relating to homeless activity (inclusive of downtown core proactive enforcement) and an 18% reduction in the number of Calls for Service related to the Unsightly Premises Bylaw.

Progress Report

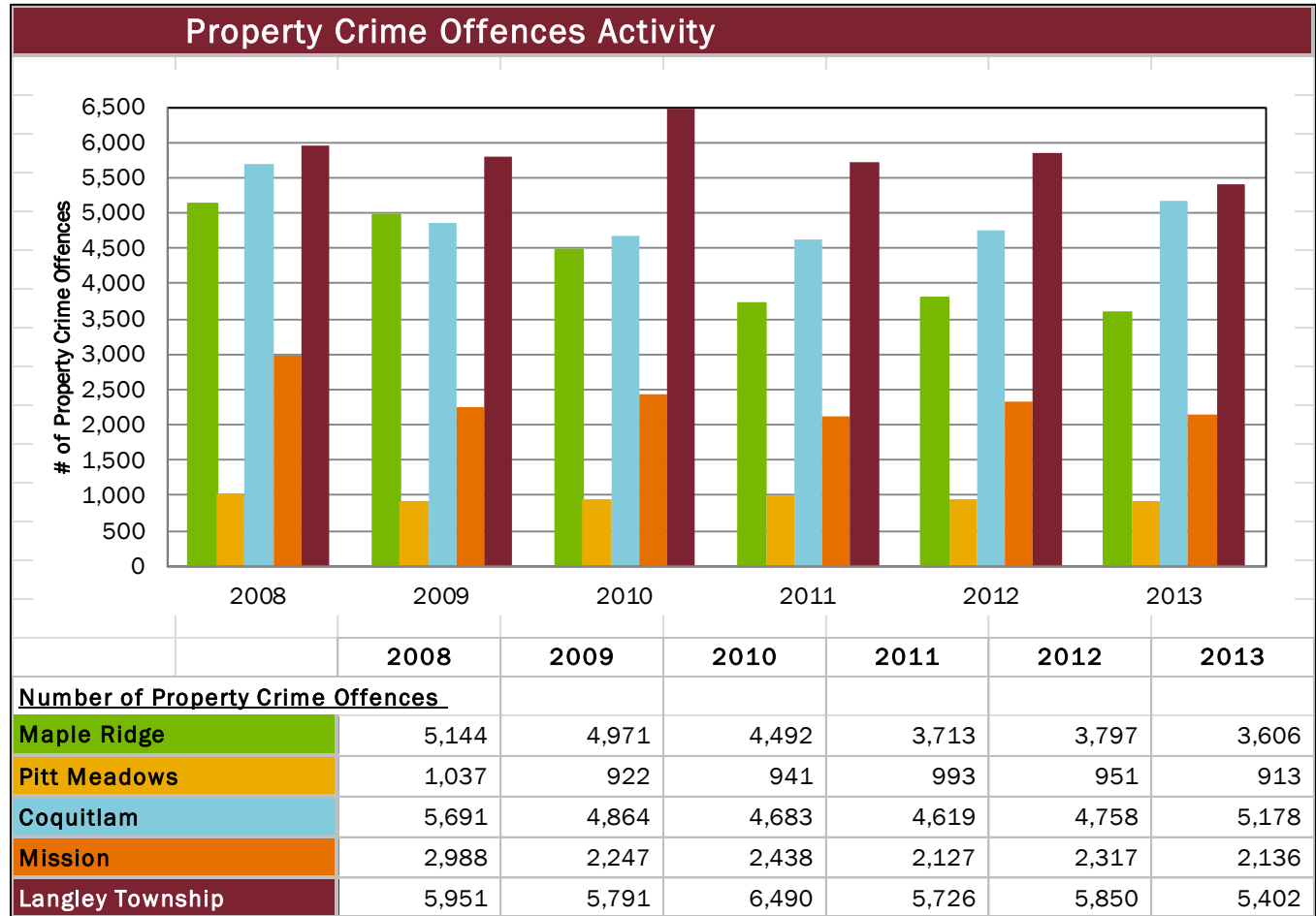
Property Crime Offences

Target Statement

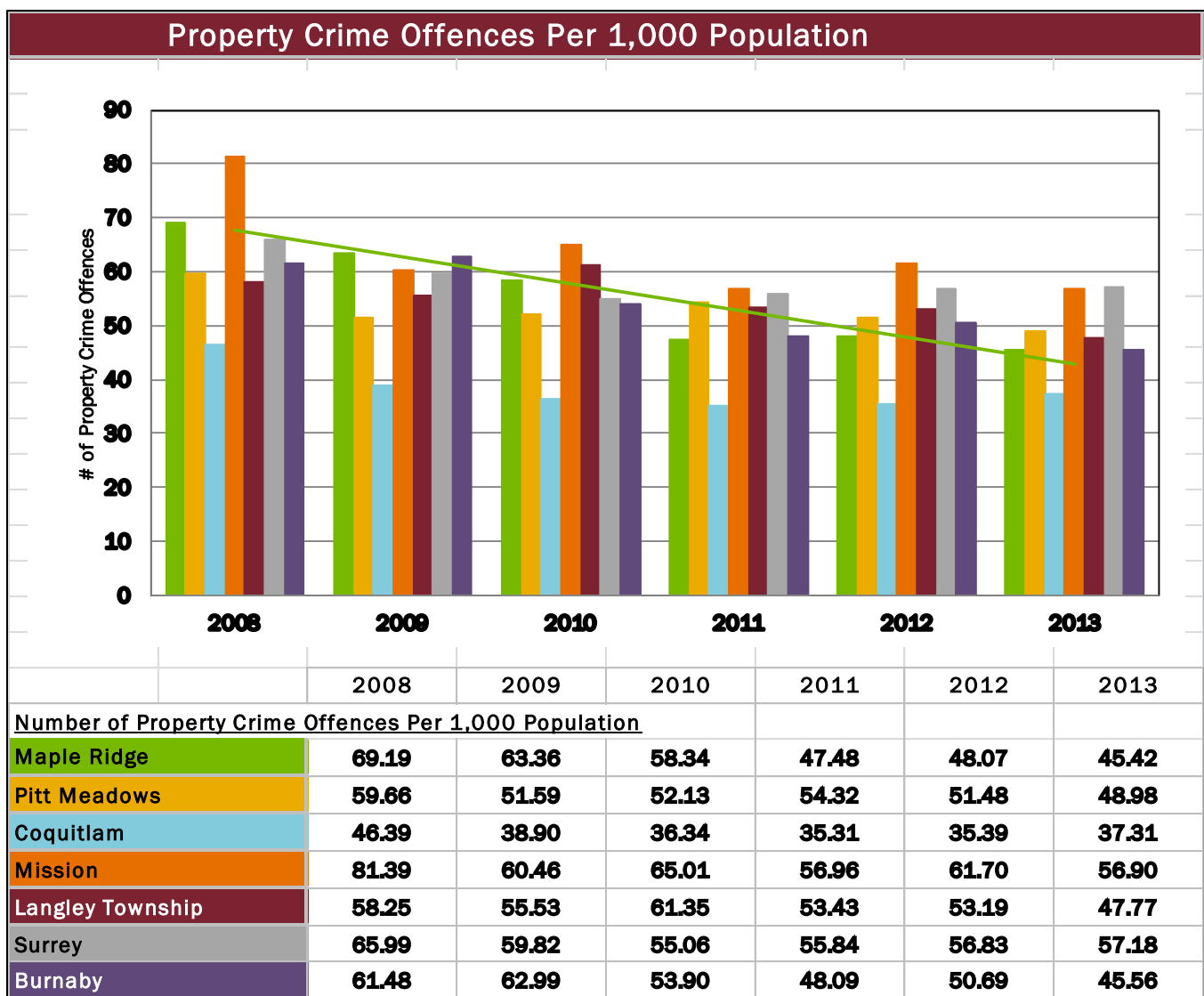
To realize a downward trend in the number of property offences in our community.

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.



Progress Report



Status

Property Crime Offences Per 1,000 Population represents the number of property crime offences that have occurred in a calendar year for each group of 1,000 people. The property crime rate is calculated by dividing the number of property crimes per 1,000 population.

Progress Report

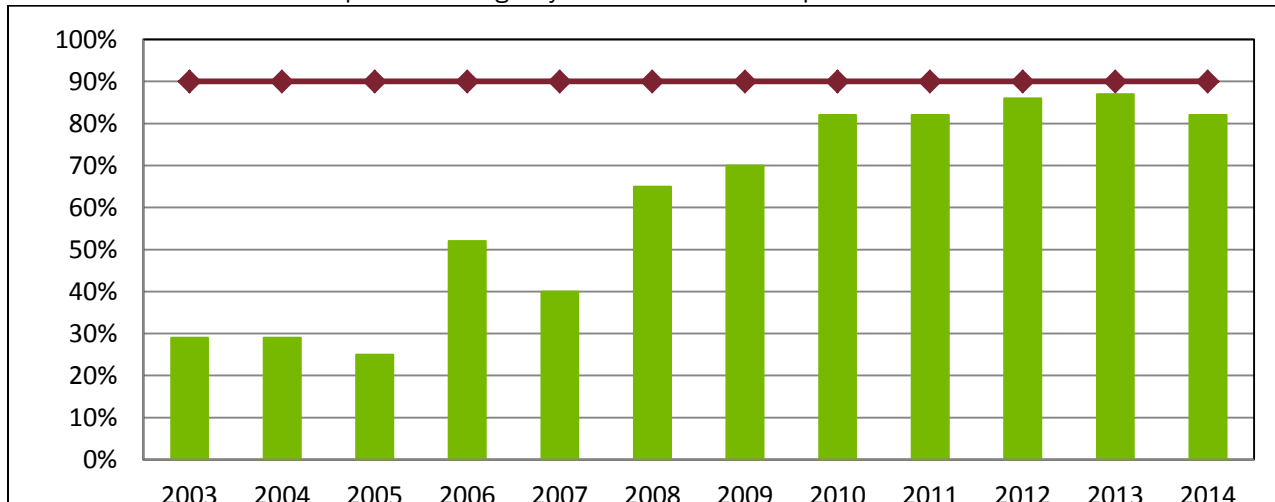
Reduce Response Time in the Urban Response Zone

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 fire fighters is intended to reduce the time it takes to respond to emergency calls in the urban response area.



Status Report

There is a slight change to the numbers reported in previous years as we learned that the Tower Truck was not included in the 2014 data change. The Tower Truck is now included in the data captured 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.

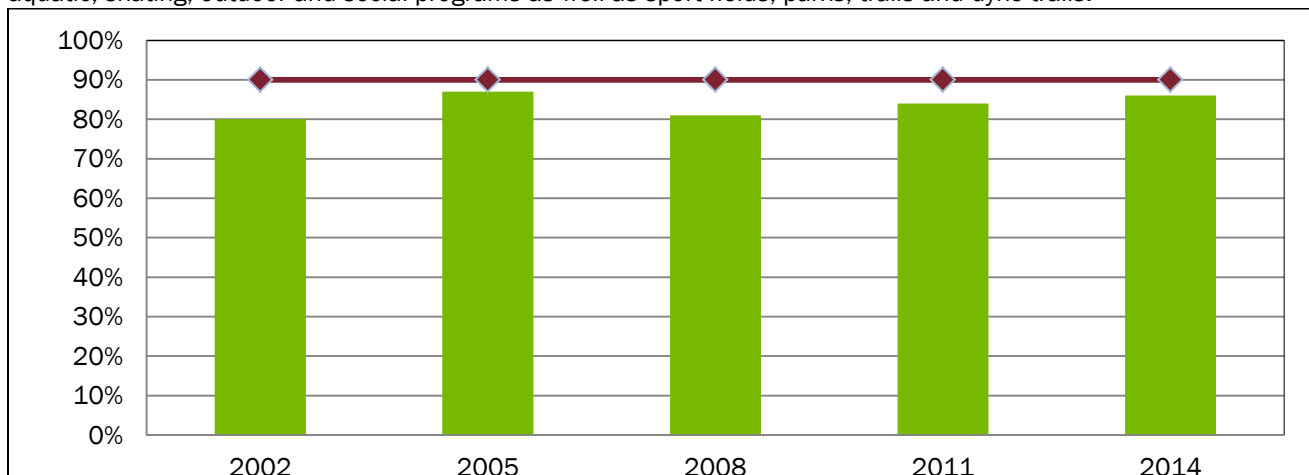
Citizens Who are Satisfied with Parks & Leisure Services

Target Statement

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

Overview

Parks & Leisure Services (PLS) 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

The 2014 survey measured the percentage of citizens who are satisfied (rated as excellent or good) with Parks & Leisure Services. Survey conducted by Sentis Market Research Inc, the next survey will be in 2017.

Progress Report

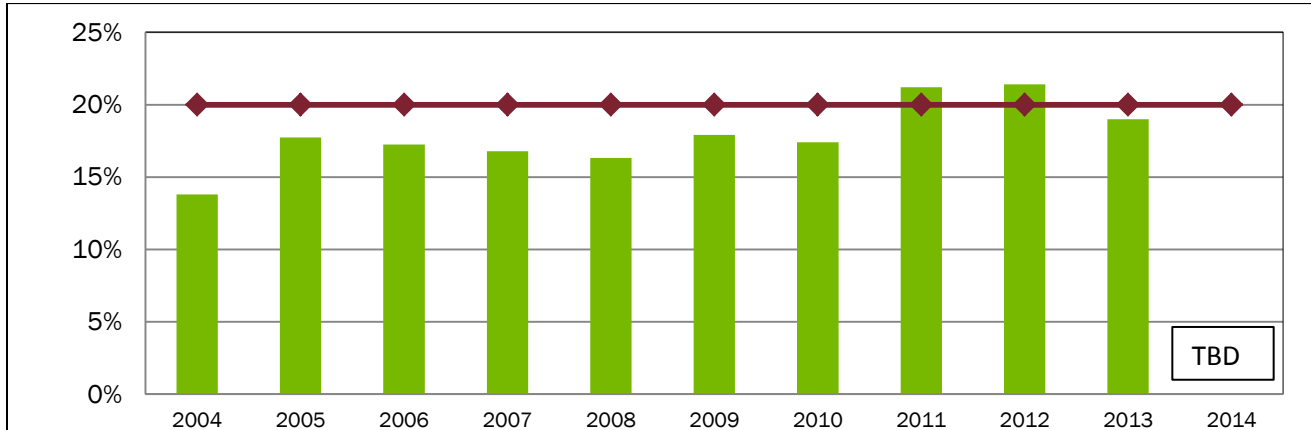
Low Income Citizens Accessing Recreation Services

Target Statement

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

Overview

Parks & Leisure Services offers a number of low-cost recreation opportunities to ensure that services are accessible to all citizens. In addition, the department oversees the Participation Program, which provides reduced admission and registration fees to families with a low-income. The department also collaborates with other agencies such as School District No. 42 and corporate sponsors that support recreation access initiatives.



Status Report

2014 status to be determined.

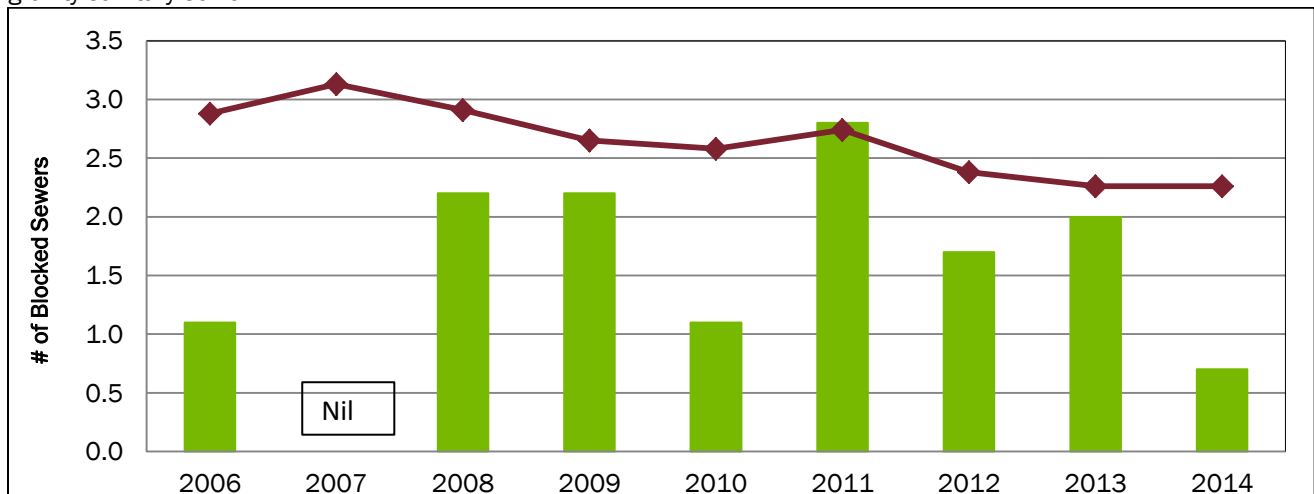
Maintain a Dependable Sewage System

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 Maple Ridge Operations Centre maintains 270 kilometres of gravity sanitary sewer.



Status Report

At 0.7 blockages per 100 km of sanitary sewer, Maple Ridge was below the national average of 2.3 blockages. Note that 2014 Target number information has not yet released by NWWBI. The target number from 2013 has been used in its place; we will update this scorecard when new information has been published.

In 2015, scorecard data was reviewed and where, historically, estimates were provided for some of the numbers, these numbers were updated with actual recorded numbers. In addition, targets were updated to be in alignment with the NWWBI average numbers of member municipalities.

Progress Report

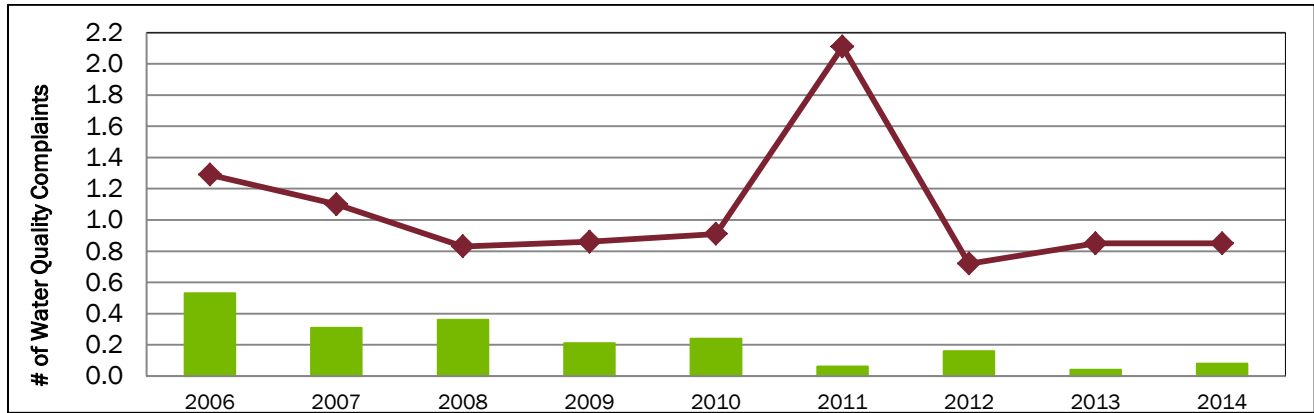
Provide High Quality Drinking Water

Target Statement

To have FEWER water quality complaints than the national average.

Overview

Our goals are to provide high quality, safe drinking water to homes and businesses, to ensure the security of the water distribution system and to ensure an adequate supply of water flow for fire protection. The Operations Centre maintains 390 kilometres of water mains.



Status Report

At .08 complaints per 1,000 people, Maple Ridge was below the national average of .85 complaints per 1,000 people. Note that 2014 Target number information has not yet released by NWWBI. The target number from 2013 has been used in its place; we will update this scorecard when new information has been published. In 2015, scorecard data was reviewed and where, historically, estimates were provided for some of the numbers, these numbers were updated with actual recorded numbers. In addition, targets were updated to be in alignment with the NWWBI average numbers of member municipalities.

Smart Managed Growth

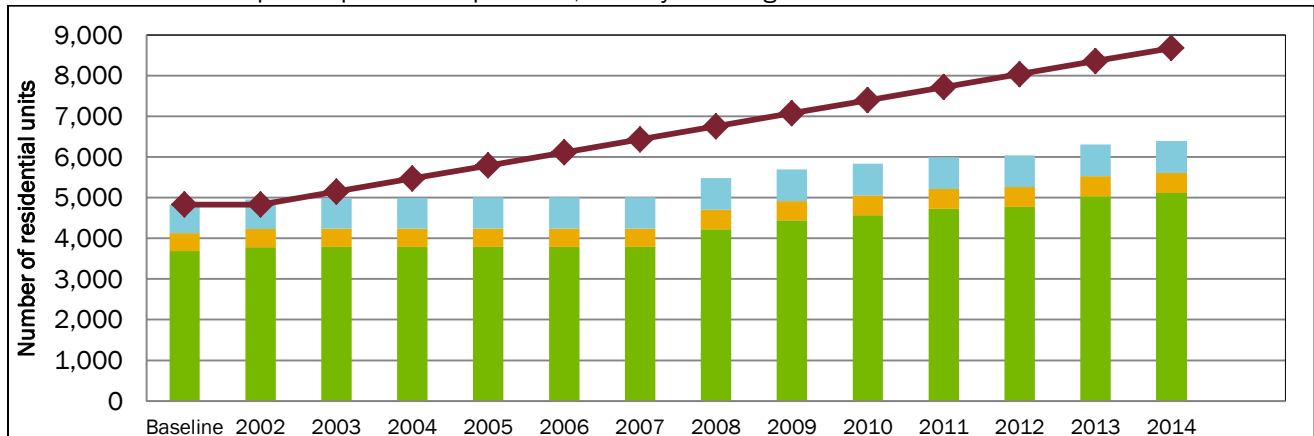
Increase Residential Density in the Town Centre

Target Statement

1. To accommodate 11,065 residential units within the Town Centre by the year 2021
2. To accommodate 50% of Maple Ridge's population growth in the Town Centre

Overview

Why is residential density so important to our Town Centre? Our goal is to achieve a vibrant and robust Town Centre. One of the key measures is through creating greater residential density that includes a range of housing forms and affordable housing choices. People who live in the Town Centre are able to walk to nearby shops, services, entertainment, and recreation activities. As such, Town Centre residents may choose not to own a vehicle and use public transit for further destinations. A high density population living in the Town Centre will create greater demand for more business and improved public transportation, thereby reducing reliance on cars and roads.

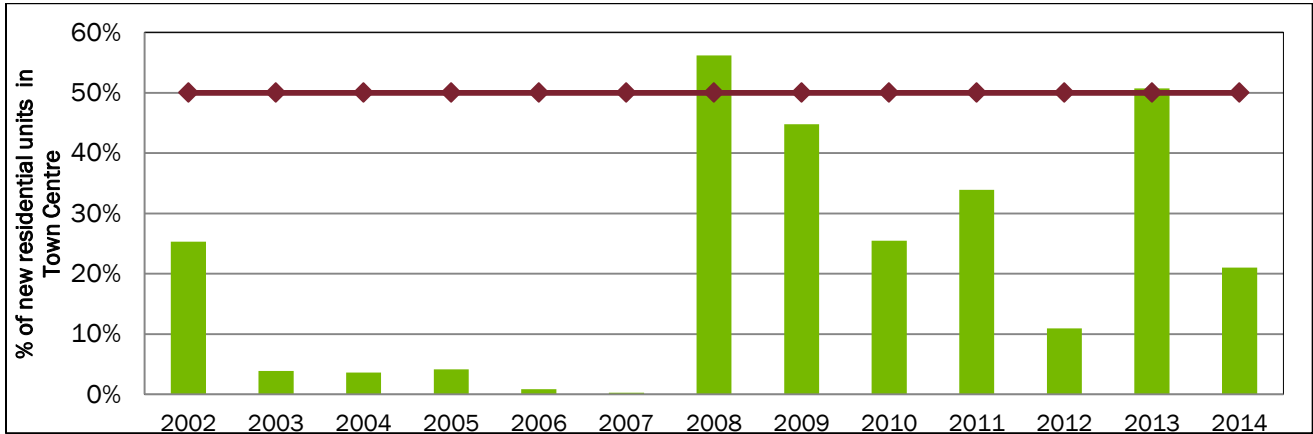


Status Report

2014 data to be determined.

Progress Report

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



Status Report

The data shown is based on Occupancy Permits issued. Although the residential portion of the Town Centre Investment Incentive Program concluded at the end of December, 2013, construction projects under the program are still underway. As the units obtain Occupancy Permits, they will be added to the annual growth data. 86 apartments and 3 houses were constructed in the Town Centre. These units signify a 1.4% growth in Town Centre residential units. Of all the residential units constructed in Maple Ridge this year, 21% were located in the Town Centre.

Transportation

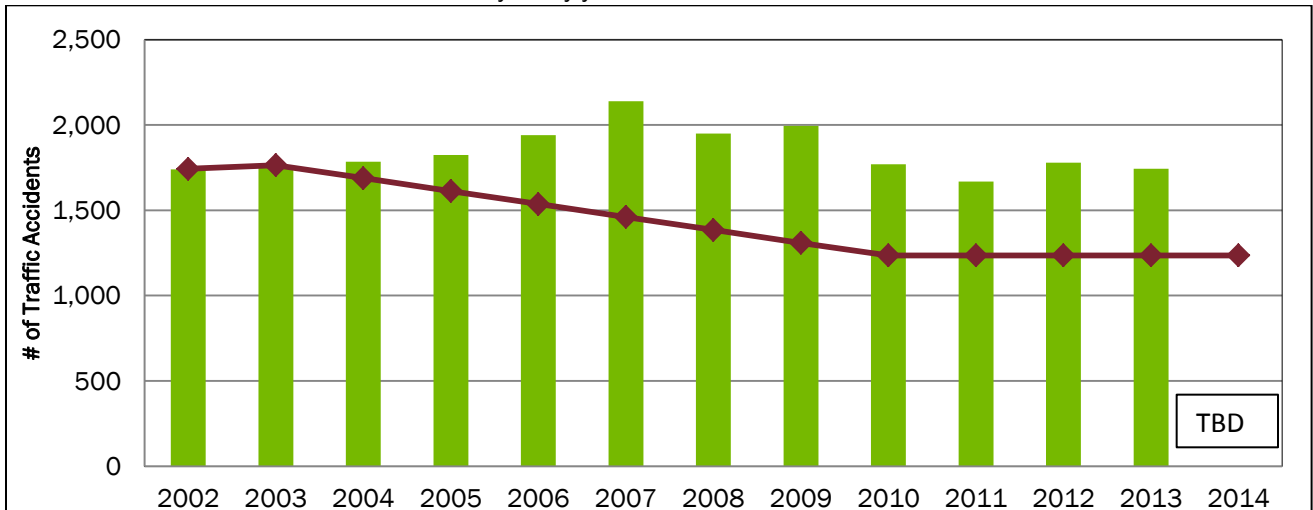
Improve Traffic Safety

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.

Progress Report

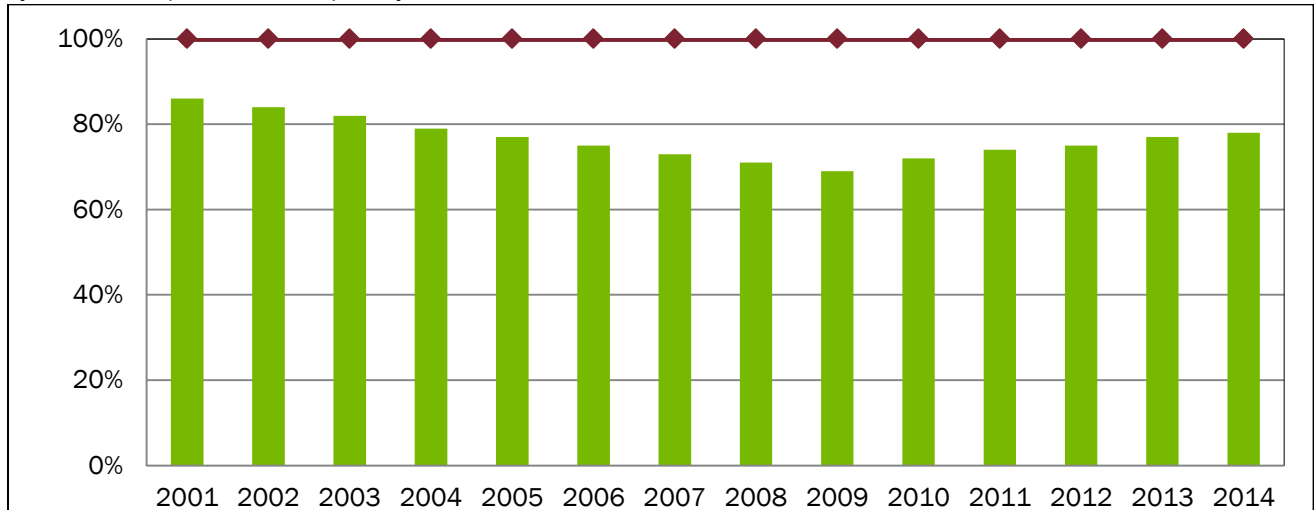
Provide Safe, Serviceable Roads

Target Statement

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

Overview

The 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 of 4.8 km which represents 1.2% of the total road inventory. A Pavement Condition Survey that will be available in 2015 will recalibrate the data shown on this scorecard.

Progress Report

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

Community Relations

Vision: Maple Ridge residents and business owners report very high levels of satisfaction with Maple Ridge’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.

Citizen And Business Involvement In Sustainability Efforts

Scorecard: [Provide work opportunities for people with developmental disabilities](#)

Grow Citizens’ Sense Of Community

Scorecard: [Support firefighters’ charities](#)

Scorecard: [Aquatics volunteers](#)

Scorecard: [Community volunteers](#)

Scorecard: [Parks & Leisure Services volunteers](#)

Scorecard: [Promote community group independence](#)

Economic Development

Vision: Maple Ridge made the transition from dormitory suburb to employment magnet by carefully targeting businesses that fit within the context of Maple Ridge’s many neighbourhoods. Commercial ventures were encouraged in the accessible, pedestrian-friendly downtown and at nodes along major roads; agricultural activities were enabled in Maple Ridge’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. Maple Ridge enjoys the many benefits of having the majority of its residents work in the community in which they live.

Support Existing Local Business

Scorecard: [Business licence renewals](#)

New Investment And Employment Opportunities

Scorecard: [Attract film productions](#)

Diversify The Tax Base

Scorecard: [Residential tax assessment base](#)

Scorecard: [Increase commercial tax base](#)

Environment

Vision: Maple Ridge continues to lead the nation in preserving and enhancing its community’s quality of life, air, water and land. Maple Ridge, 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. Maple Ridge 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.

Reduce Energy Consumption & Greenhouse Gas (Ghg) Emissions

Scorecard: [Corporate GHG emissions](#)

Scorecard: [Community GHG emissions](#)

Scorecard: [Vehicle fleet efficiency](#)

Scorecard: [Leisure Centre energy consumption & GHG emissions](#)

Scorecard: [Fire Hall No. 1 energy consumption & GHG emissions](#)

Scorecard: [Municipal facility electricity use](#)

Stewardship Of Natural Resources

Scorecard: [Protect environmentally sensitive areas](#)

Zero Waste

Scorecard: [Encourage residents and business owners to reduce, reuse and recycle](#)

Progress Report

Financial Management

Vision: Maple Ridge's award-winning financial investment, purchasing and human resources policies are tightly aligned with and contribute to Maple Ridge's continued vision of sustainability.

Provide High Quality Municipal Services

Scorecard: [Capital works program](#)

Scorecard: [Best practices in infrastructure management](#)

Use A Formal Business Planning Framework

Scorecard: [Business planning process](#)

Key Indicators – Revenues

Scorecard: [Property tax revenue](#)

Scorecard: [Building permit revenue](#)

Scorecard: [Gravel sales revenue](#)

Scorecard: [Business licence revenue](#)

Scorecard: [Dog licence revenue](#)

Key Indicators – Costs

Scorecard: [Police](#)

Scorecard: [Fire](#)

Scorecard: [Library](#)

Scorecard: [GVRD water costs](#)

Scorecard: [GVRD sewer costs](#)

Financial Indicators

Scorecard: [Net Financial Position](#)

Scorecard: [Debt Servicing Ratio](#)

Scorecard: [Debt Per Capita](#)

Reduce Reliance On Property Taxes

Scorecard: [Maximize return on investment](#)

Governance

Vision: 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 Maple Ridge's values and consistently deliver on the commitments, goals and objectives stated in the Strategic Plan and Business Plans.

Uphold And Enhance Public Trust

Scorecard: [Access to information and decision-making processes](#)

Open Government

Scorecard: [Website visits](#)

Scorecard: [Citizen satisfaction with City information](#)

Inter-Governmental Relations and Partnerships

Vision: Maple Ridge 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.

Partnerships And Networks With Public Agencies

Scorecard: [Support the community social service network](#)

Progress Report

Safe and Livable Community

Vision: A community development model is at the heart of Maple Ridge'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.

Emergency Planning

Scorecard: Emergency Operations Centre/Emergency Support Services activations and training

Water And Sewer

Scorecard: Provide high quality drinking water

Scorecard: Maintain a dependable sewage system

Fire Department

Scorecard: Reduce fire incidents

Scorecard: Fire inspections of multi-family residential structures

Scorecard: Students attending fire safety education sessions

Scorecard: Reduce response time in the urban response zone

Emerging Social Issues

Scorecard: Bylaw complaints concluded

Scorecard: Police calls for service

Scorecard: Police population ratio

Scorecard: Property crime offences

Scorecard: Violent crime rate

Community Development

Scorecard: Healthy neighbourhood development

Recreational, Educational And Social Activities

Scorecard: Adults with very good/good fitness levels

Scorecard: Children who regularly meet daily physical activity guidelines

Scorecard: Low income citizens accessing recreation services

Scorecard: Citizens who use Parks & Leisure Services

Scorecard: Citizens who are satisfied with Parks & Leisure Services

Provide High Quality Municipal Services

Scorecard: Process commercial & multi-residential permits efficiently & effectively

Smart Managed Growth

Vision: 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, Maple Ridge 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.

Growth Based On Sustainability Principles And Master Plans

Scorecard: Town Centre density

Scorecard: Provide new park areas

Progress Report

Transportation

Vision: Maple Ridge has been able to accommodate tremendous population and economic growth by planning growth around multi-modal transportation routes. Maple Ridge 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.

Safe, Efficient Transportation Network

Scorecard: Improve traffic safety

Scorecard: Provide safe, serviceable roads

Promote Alternative Modes

Scorecard: 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 2014 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$23,249,147	\$ 1,811,053	\$ 5,239,205
Collections*	3,206,862	64,089	377,450
Interest	348,876	29,425	84,642
Expenditures	<u>-3,503,148</u>	<u>-109,563</u>	<u>-351,183</u>
Closing Balances	<u>\$23,301,737</u>	<u>\$ 1,795,004</u>	<u>\$ 5,350,114</u>
 Waivers & Reductions**	 \$ 813,710	 \$ -	 \$ 42,874
	Water	Parks	Total
Opening Balances	-\$ 1,762,679	\$10,236,932	\$38,773,658
Collections*	464,325	1,689,508	5,802,234
Interest	-79,036	162,719	546,626
Expenditures	<u>-2,938,648</u>	<u>-1,064,803</u>	<u>-7,967,345</u>
Closing Balances	<u>-\$ 4,316,038</u>	<u>\$11,024,356</u>	<u>\$37,155,173</u>
 Waivers & Reductions**	 \$ 41,160	 \$ -	 \$ 897,744

* 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 2014 are reported as Waivers & Reductions.

Commissions of Council

Community Heritage Commission

Advises Council on matters relating to heritage conservation

Chair & Maple Ridge Historical Society Appointee
 Vice-Chair & Maple Ridge Historical Society Appointee
 Community at Large

Brenda Smith
 Faye Isaac
 Sandra Ayres
 Cyndy Johnson-McCormick
 Len Pettit
 Eric Phillips
 Steve Ranta
 Councillor Craig Speirs
 Mayor Nicole Read (alternate)
 Lisa Zosiak
 Sunny Schiller

Maple Ridge Council Liaison

Municipal Staff Liaison



Economic Advisory Commission

Advises Council on matters relating to the economic well-being of Maple Ridge and makes recommendations to Council relating to the economic development of Maple Ridge

Chair
 Vice-Chair
 Community at Large

Vacant
 Karen Pighin
 Karoline deVries
 Malvin A. J. Harding
 Josef Lara
 John Lyotier
 Drew Atkins
 Chrislana Gregory
 Deborah Hyslop
 Andrea Madden
 Rohith Manhas
 Jessica Chen
 Mayor Nicole Read
 Councillor Corisa Bell
 Councillor Bob Masse
 Jim Rule
 Bruce Livingstone
 Erin Chadwick

Community Liaison Appointment

Youth Representative

Maple Ridge Council Liaison

Municipal Staff Liaison



Maple Ridge and Pitt Meadows Parks & Leisure Services Commission

Has responsibility for the direct delivery of leisure services to residents and, for entering into agreements and contractual obligations within the limitations of approved budgets to deliver services through various groups, agencies and businesses

School District No. 42

Trustee Mike Murray, Chair
 Trustee Eleanor Palis
 Trustee Dave Rempel
 Trustee Lisa Beare (Alternate)
 Mayor Nicole Read
 Councillor Kiersten Duncan
 Councillor Tyler Shymkiw
 Councillor Corisa Bell (Alternate)
 Michael Jacob
 Nancy Jellett
 Don Mitchell
 Christine Smith
 Stefany Tunshell
 Mayor John Becker
 Councillor David Murray
 Councillor Mike Stark
 Councillor Bill Dingwall (Alternate)
 Garrett MacDonald
 Shannon Roberts
 Kelly Swift
 David Boag
 Wendy McCormick
 Sue Wheeler
 Ingrid Kraus

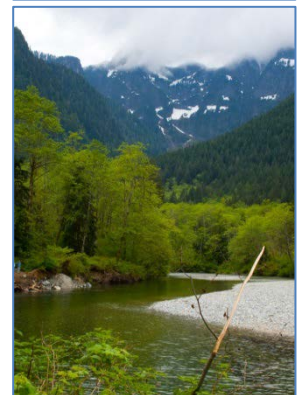
Maple Ridge Council Liaison

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 2014 – 2015 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. 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
- Community Heritage Commission
- Economic Advisory Commission
- Municipal 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
- Metro Vancouver Aboriginal Relations Committee
- Metro Vancouver Climate Action Committee
- Metro Vancouver Housing Committee
- Metro Vancouver Mayors Committee
- Metro Vancouver Performance and Procurement Committee
- Metro Vancouver Regional District
- Metro Vancouver Regional Parks Committee
- Metro Vancouver Regional Planning and Agricultural Committee
- Metro Vancouver Utilities Committee

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

- 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
- UBC Malcolm Knapp Research Forest Community Advisory Board



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 City 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 City 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 per-

sonal and family emergency plans and to volunteer to assist their neighbourhood and their community to begin the recovery process.



The Emergency Program helps to monitor potential flood situations in the City

The Emergency Program is also responsible for providing Emergency Support 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 attraction and recruitment; learning and development; payroll and benefits administration; employee relations; health, safety and wellness. The department also provides leadership in collective bargaining and labour relations, job evaluation and employee recognition.

Strategic Economic Initiatives

Manager of Economic Development (Acting) – Paul Gill

Strategic Economic Initiatives provides information and resources to help citizens start or grow their business. We market investment opportunities in Maple Ridge in our priority sectors – Advanced Manufacturing and 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



The department provides information for strategic planning purposes

Sustainability & Corporate Planning

Manager of Sustainability & Corporate Planning – Laura Benson

The Sustainability & Corporate Planning Department develops and administers a business planning framework to maintain strategic alignment throughout the organization. The department's responsibilities include supporting Council and senior management in strategic planning, supporting staff to ensure that policies and actions align with this direction and providing accountability tools so the public is informed. 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, CDPR provides opportunities that build individual, neighbourhood and community capacity by connecting citizens and groups through education sessions, workshops and planning groups to support 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 attend to inquiries and requests for assistance 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, Arts, Culture and Heritage, Festivals, and Volunteer Services. In addition, this department acts

as a liaison and provides support to the Arts Council, the Ridge Meadows Seniors Society, the Maple Ridge Historical Society and Pitt Meadows Heritage and Museum Society through Operating Agreement models. These organizations oversee the operation of facilities, programs and services at the ACT and throughout the community, the Ridge Meadows Seniors Centre, the Pitt Meadows Seniors Centre, and at the museums and historic sites in both communities. Public art programs are supported in both communities, through the Maple Ridge Public Art Advisory Committee, and through project based task groups in Pitt Meadows.

Under the newly adopted Commission Asset Based Community Development and Volunteer policies, Community Services works with community networks and partners 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 mandate of the committee is met. The mandate includes: advising Council on the planning and development of city policies and strategies related to community social well-being; ensuring broad community planning and collaborative approaches to meet the needs of all citizens; ensuring that Council is aware of community challenges and informed of opportunities to advocate to senior levels of government for policy change and service enhancement to meet the social needs of the community; supporting social service sector to develop community-driven planning to ensure readiness to take advantage of funding opportunities; and when appropriate, proposing municipal in-kind resources to provide leverage for social service sector to obtain additional funding and resources to address community social needs.



Services Provided by Municipal Departments

Parks & Facilities

Director of Parks & Facilities – David Boag

The Facilities section, in cooperation with the Recreation Department, provides maintenance services to a number of public meeting and sport / athletic activity facilities, including the Leisure Centre, Greg Moore Youth Centre, Pitt Meadows Family Recreation Centre, Hammond, South Bonson and Whonnock Lake Community Centres as well as two outdoor pools.

Other municipal facilities, including the public library, the ACT, two museums, two arenas, a golf course and historic sites are operated in partnerships with other contractors or organizations. The section also maintains City facilities including the City hall, fire halls and public safety buildings, as well as rental and leased properties throughout the community.

The Parks section is responsible for operating the City's parks system, which includes active parkland such as, sport fields, play grounds, dog parks as well as ornamental displays, street trees, an extensive trails inventory and a large number of green-belt areas. This section also operates and maintains two City-owned cemeteries and provides administration for interment services, record-keeping and public inquiries.



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 Golden Ears Winter Club, Planet Ice, Nustadia, Fraser Valley Regional Library 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 aligning the core fundamentals of strategic business planning, corporate revenue and cost control and financial risk management to drive success across this organization.

The division consists of three departments: Clerks, Finance and Information Technology. CFS also provides support to the RCMP, Police Services and the Fire Department and is responsible for maintaining and improving the website.

Clerk's

Manager of Legislative Services & Emergency Program – Ceri Marlo

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

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 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 City-owned rental properties.

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



Services Provided by Municipal Departments

Finance

Manager of Accounting – Catherine Nolan
Manager of Business Systems – Kathleen Gormley
Manager of Financial Planning – Trevor Thompson
Manager of Revenue & Collections – Silvia Rutledge

The Finance Department provides 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 City 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/Police Services

Officer in Charge – Superintendent David Fleugel

The Ridge Meadows RCMP Detachment are proud to provide policing services for Maple Ridge and Pitt Meadows. The Ridge Meadows RCMP among our community identifies community priorities in property crime and violent crime, community engagement, neighbourhood safety and road safety.

The detachment currently has 121 police officers on strength, with 93 assigned to Maple Ridge, 22 assigned to Pitt Meadows and 3 funded by the Province of BC. In addition, there are 3 Special Constable "Community Safety Officers" in Maple Ridge. Maple Ridge also contributes the equivalent of 10 regular members in integrated (metro Vancouver area) specialized integrated teams.

Services Provided by Municipal Departments



45 City employees provide administrative support to the detachment for exhibits, prisoner guarding, client 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 City 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 is responsible for the development and implementation of initiatives and programs to maintain the existing infrastructure as well as planning for the future expansion of municipal infrastructure services in support of ongoing growth throughout the City. Through the development of master planning studies, the Utilities Section identifies and prioritizes infrastructure components to ensure orderly expansion of City infrastructure, as well as replacement of aging infrastructure along with adequate funding mechanisms.

Once identified, capital projects are developed by the Design and Construction Section for consideration in the City's Financial Plan and staff oversee those projects through conception, design, tendering, construction and administration for roads, sewers, drainage and water works. The master studies are also considered by the Infrastructure Development Section as part of the overall development review process of applications to identify engineering infrastructure servicing requirements to ensure developments meet City standards.

The management of the overall transportation system includes consideration of all travel modes – walking, cycling, transit as well as vehicles – to build a truly multi-modal transportation network suitable for all residents of all abilities. The Transportation Section also deals with the planning and operation of traffic signals and street lighting.

The Engineering Department works in close cooperation with other departments within the City, not just with those in the Public Works & Development Services Division, but also Finance, Fire and RCMP, Community Development, Parks & Recreation. Engineering Department staff also provide information and technical expertise to internal City committees as well as a number of external regional committees.

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.



Services Provided by Municipal Departments

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, City 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.



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 City 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.

2014 Awards

Maple Ridge is the recipient of many awards for innovation and excellence.



Maple Ridge was one of only three communities in British Columbia to receive a **5-Bloom rating** in the 2014 **BC Communities in Bloom** competition. The judges were particularly enamoured with the downtown core. When we last competed our City received a 4-Bloom rating in the 2004 Communities in Bloom National Competition and was awarded a special mention for Memorial Peace Park. In 2003, Maple Ridge achieved a 4-Bloom rating and was awarded a special mention for landscaped areas.



The **7th** 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 **18th** 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 **24th** 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 **MarCom "Platinum Award"** in the Publications/Annual Report/Government category for the "2013 Citizens Report." The **MarCom "Gold Award"** in the category of Marketing/Promotion Campaign/Promotion/Marketing Materials for the "True North Fraser Campaign." The **Marcom "Honourable Mention Award"** in the category of Marketing/Promotion Campaign/Promotion/Marketing Materials for the "businessSTART Program" Campaign. 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.

For more information on City 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. The City is responsible for the provision of a wide variety of local government services including:

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Cemetery Services
- Drainage
- Economic Development (investment attraction, business retention and expansion)
- Emergency Preparedness
- Filming Production Liaison Services
- Financial Planning
- Heritage
- Land Use Planning
- Parks & Leisure Services shared with 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
- 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 TransLink)
- Waterworks Distribution System

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

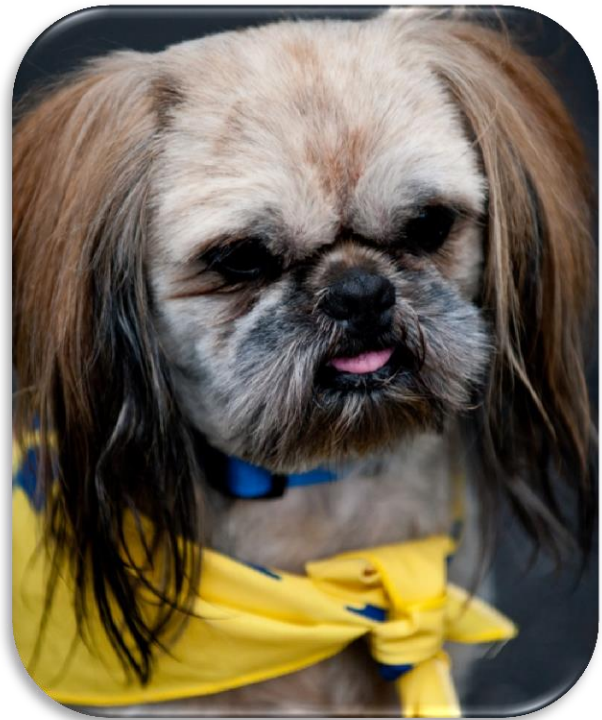
- Diking Maintenance and Flood Control – Diking Districts partnership with the City of Pitt Meadows and the Provincial Government
- Garbage Collection and Organics (Private Operation)
- Hospital Care Systems (Provincial Government)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- School System (Provincial Government and local School Board)
- Social and Health Programs (Provincial Government)

Maple Ridge issues the property tax notices and acts as a collection agent for all property taxes. The following levies are contained on the property tax notice; 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
- TransLink

Maple Ridge contracts services from other organizations and is represented on several Regional Boards, which provide a variety of services for Maple Ridge residents:

- **BC Assessment (BCA)**
The mandate of BC Assessment is to establish and maintain uniform real property assessments throughout BC in accordance with the *Assessment Act*. The Act also requires that BC Assessment produce annual rolls with assessments at market value.
- **BC Society for the Prevention of Cruelty to Animals (BC SPCA)**
The BC SPCA is a not-for-profit organization dedicated to protecting and enhancing the quality of life for domestic, farm and wild animals in BC. They contract to provide domestic animal pound and shelter services and to enforce the Animal Control bylaws.



- **Emergency Communications for Southwest British Columbia Incorporated (ECOMM)**
E-Comm is the largest 9-1-1 call centre in BC and provides dispatch services for 33 police and fire departments throughout the province. E-Comm also owns and operates the wide-area radio network used throughout Metro Vancouver and the Fraser Valley by police, fire and ambulance personnel.
- **Fraser Valley Regional Library (FVRL)**
The largest public library system in BC, with 25 community libraries serving over 700,000 people in its service area. Funding comes from taxes raised in the communities it serves along with a Government of BC operating grant. The City must provide the local facilities.

Summary of Services and Regional Relationships

- **Greater Vancouver Sewerage and Drainage District (GVS&DD)**

Responsible for trunk sewers (larger pipes that connect to municipal sewers) and sewage pumping stations. Its major responsibility is operating the region's wastewater treatment plants. Metro Vancouver also works with municipalities to manage stormwater and drainage issues.



- **Greater Vancouver Water District (GVWD)**

Responsible for providing clean (treated), safe (tested) drinking water and delivering it to the member municipalities for distribution by local systems. Metro Vancouver also plans for water shortage response, watershed management and water use.

- **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.

- **Ministry of Education**

A provincial government school system (residential and non-residential) serving kindergarten to grade 12 students in public schools, independent schools and home schooled.



- **Municipal Finance Authority (MFA)**

The MFA pools the borrowing and investment needs of BC communities through a collective structure and is able to provide a range of low cost and flexible financial services to our clients equally, regardless of the size of the community. The MFA is independent from the Province of British Columbia and operates under the governance of a Board of Members appointed from the various Regional Districts within the province.

- **Municipal Insurance Association of BC (MIABC)**

Maple Ridge is a subscribed member of the MIABC (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 Provincial Government to have the Federal Government provide police services (police officers); Maple Ridge provides the clerical support services and facilities.

- **TransLink**

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 TransLink's contractors and subsidiaries like Coast Mountain Bus Company, HandyDart and West Coast Express. 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. TransLink 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 TransLink. As well, Maple Ridge shares responsibility for regional cycling.

Message from the Corporate Financial Officer



I am pleased to present, on behalf of the Finance Department, the 2014 Annual Report for the City 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, 2014.

Our 2013 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 24th 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, 2014. 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 City 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 2014 Progress Report, on page 13 communicates performance towards the achievement of these goals and objectives during the year. We will continue to measure our performance in these areas and communicate our results.

2014 in Review

2014 was the final 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 2014:

- The Citizen Satisfaction Survey conducted in September and October of 2014 indicated that satisfaction with the quality of life in Maple Ridge at the end of 2014 was the highest it's been since 2003.
- Held a municipal election that resulted in the first council elected for a four year term.

- Opened a new water spray park in Albion.
- Invested over \$12 million in infrastructure such as roads, drainage, water and sewer.
- Upgraded and redesigned the baseball field at Hammond Stadium.
- Adopted the Commercial & Industrial Strategy.
- Officially became a City in September and celebrated our 140th birthday.

Economic Climate

The global economy continued to generate mixed results in 2014 as long-standing structural issues and political instability in some areas counteract normal economic cycles. There is an expectation that declines in oil prices, improving economic conditions in the United States and the potential for strategic infrastructure investments in a number of countries will drive growth into 2015. Offsetting this is concern that reforms being implemented in developing nations will take longer to produce results than previously hoped for.

The Canadian economy experienced modest growth in 2014, with real Gross Domestic Product (GDP) increasing by 2.5% after increasing 2.0% in 2013. While lower oil prices are expected to have a positive economic effect on a global basis, here at home the Bank of Canada suggests the opposite is true. The energy sector is expected to scale back investment and while other sectors will benefit from reduced costs the overall impact on the Canadian economy will be to slow growth.

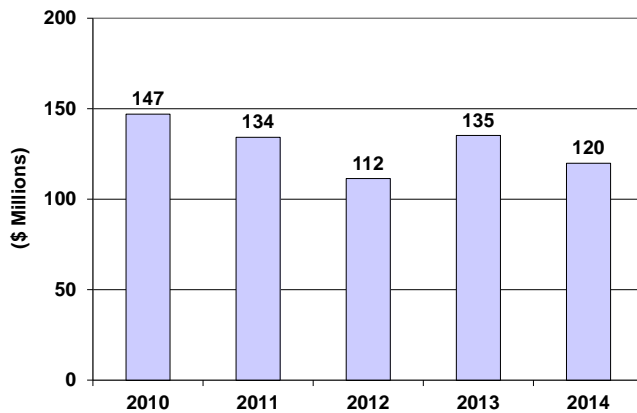
British Columbia's economic performance improved in 2014 with real GDP growth of 2.5%, second only to Alberta. Unemployment rates in the province improved somewhat in 2014, ending the year at 6.1%. The first quarter of 2015 has seen unemployment rates in BC remain virtually unchanged at 6.3%. The economy is expected to experience growth at an average rate of 2.6% over the next two years. The lower Canadian dollar is expected to drive expansion in both tourism and manufacturing.

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 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 in excess of 60 eligible projects completed or in progress, with a construction value of over \$89 million. 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 2016 and implemented an incentive program directed at industrial development, emphasizing development that typically creates employment opportunities.

Message from the Corporate Financial Officer

The City issued 3,515 building permits in 2014, with an estimated construction value of \$120M. The number of building permits issued in 2014 increased by approximately 475 from 2013 although the associated construction value declined as illustrated on the following graph.

Maple Ridge Construction Values



Maple Ridge issued 4,295 business licences in 2014, approximately the same number as 2013. Licences are issued for commercial, home-based and non-residential businesses. Of the commercial and home-based licences issued in 2013, 95% and 90% respectively were renewed in 2014. The proportion of licences for each category has remained reasonably constant over the past five years. In 2014 the distribution was 39% commercial, 35% home-based and 27% non-residential, indicating that the economic base in Maple Ridge has remained relatively stable over the past number of years.

Risk Management

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

The following discussion identifies risks that could affect the City'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 City 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, train derailment 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 requests

The financial planning process is also guided by a Financial Sustainability Plan, a group of 13 policies designed to position the City 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. On April 28, 2014, the City 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 City 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. Each year, Council adopts a Financial Plan for the subsequent five years based on the best information available at the

Message from the Corporate Financial Officer

time. The plan is updated each May, prior to setting the tax rates, to reflect any changes that have occurred since the last plan was adopted.

The 2015-2019 Financial Plan adopted in May was developed using the following key information that was included in the report to Council dated April 20, 2015.

- The assessment base experienced real growth of 1.11%.
- Property tax increase for general purposes was set at 1.92%, with projected increases of 2.2% in 2016 and 2.0% for 2017 through 2019.
- Property tax increases for infrastructure sustainability was set at 0.5% for 2015 and 2016, increasing to 0.7% for 2017 through 2019.
- The Parks, Recreation and Cultural Levy increase was set at 0.25%.
- The Storm Water Levy increase was set at 0.3%.
- Sewer Utility rates will increase by 4.6% and Water Utility rates by 5.5%.
- Recycling rates remain unchanged due to increased revenues from Multi-Materials BC, with projected increases of approximately 2.78% in 2016 through 2019.
- \$550,000 of gaming revenues would be directed to infrastructure to minimize the tax increase.
- The impact of municipal tax increases to a residence valued at \$400,000 will be less than \$95 for 2015.

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.

The 2015-2019 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 City is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the 2014 audited Consolidated Financial Statements and is intended to enhance understanding of the economic resources and obligations of the City. 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 93.

The City 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 City'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 City'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 City. 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 Committee reviews the Management Letter and financial reports of the City 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.

Message from the Corporate Financial Officer

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 City including Financial Assets, Liabilities, Net Financial Assets, 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 Assets.

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

adopted annually before setting the tax rates. Council adopted that budget in May of 2014.

The following sections provide an analysis of the 2014 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 \$9.8M to \$41.8M.
- Municipal long-term debt decreased by \$2.67M to \$36.8M.
- Unused annual debt servicing capacity based on our current financial condition is \$20.5 M.

1 Consolidated Statement of Financial Position – Page 56

This statement reports the City'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 City 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.

The City has a Net Financial Position of \$51.8M at the end of 2014, an increase of \$9.8M over 2013. 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 2014 is \$948.3M.

Financial Assets:

- Financial assets increased by \$9.1M over 2013.
- Cash and investments increased by \$9M over 2013.

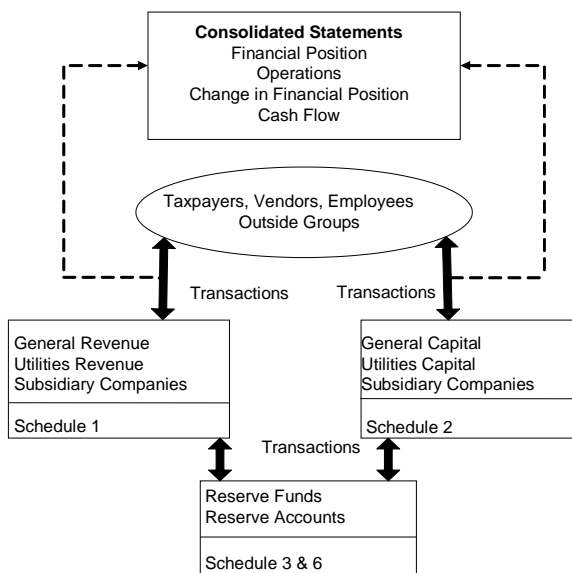
Liabilities:

Total liabilities decreased by approximately \$700,000 over 2013.

- The actuarially determined liability for future employee benefits is \$5 M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- Restricted revenues decreased by \$955,000 as a result of increased capital expenditures in the year.
- Long-term debt decreased by \$2.67M as a result of the planned pay down of debt.

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 City for service



2014 Consolidated Financial Statements

From a financial perspective, the results for 2014 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

Message from the Corporate Financial Officer

provision, rather than a funding source to support the day-to-day operations of the City.

In 2014 non-financial assets increased by \$22M over 2013, due to net increase in tangible capital assets of \$41.6M, offset by amortization of \$19M.

2 Consolidated Statement of Operations – Page 57

This statement reports the City's changes in economic resources and accumulated surplus for 2014, compared with budget and with 2013 results. Since annual revenues exceeded expenses, the City 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 (2013)

Revenues in 2014 decreased by \$18.6M over 2013 through a combination of the following:

- Revenue from general taxation increased \$3.27M through a combination of higher tax levies and growth of the assessment roll.
- User fees increased \$2.7M over 2013 through a combination of new revenues from Multi-Materials BC, and increases in sewer, water and recreation fees.
- Development revenues and senior government transfers, often linked to capital projects, decreased by \$2.4M over 2013. 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 decreased \$22.26M a result of less developer constructed infrastructure turned over to the City in 2014 and earlier than anticipated replacement of infrastructure.

Consolidated Revenue

Compared to budget (2014)

As in previous years, there were variances between budget and actual (\$4.5M) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCC's) and senior government transfers were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized. Revenue shortfalls in this area were offset by higher than anticipated contributed tangible capital assets.

Consolidated Expenses

Compared to previous year (2013)

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Expenses increased by \$3.8M through a combination of increased amortization expense of \$1.14M, an increase in labour costs of \$3M due to retroactive contract settlements and decreased costs for goods and services and debt servicing.

Consolidated Expenses

Compared to budget (2014)

The consolidated expenses for 2014 reflect a positive variance of \$15.9M compared to budget. Contributors to this positive variance include RCMP contract savings of \$2.6M; \$6M for capital related projects; approximately \$5M for projects that will proceed in 2015 and \$1M for water purchases costs less than Financial Plan estimates.

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 City's net financial assets increased by \$9.82M to \$51.8M as at the end of 2014; had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$44M, resulting in Net Debt of \$2.0M. 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 three months) that are available in the short-term to satisfy debt obligations and expenditures. The change in cash and cash equivalents 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 City's cash position at the end of 2014 increased to \$14.09M from \$7.04M in 2013.

5 Schedule 1 – Page 74

Schedule of Change in Operating Accumulated Surplus

This schedule provides supplementary information about operating activities of the City 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 Financial Officer

Operating Expenses

Compared to previous year (2013)

Overall operating expenses increased by approximately \$2.6M from 2013. Factors contributing to this increase include increases in RCMP contract costs, a retroactive settlement and increases in recreation costs.

Operating Expenses

Compared to budget (2014)

Overall operating expenses came in under budget by \$15.6M. Factors contributing to this variance were explained in Section 2.

6 Schedule 2 – Page 75

Schedule of Change in Equity in Capital Assets

This statement provides supplementary information about the revenues and expenses associated with the City's capital activities and the impact of those activities on both the City'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 City'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

2014 Accumulated Surplus Distribution

i) Operating Accumulated Surplus (Schedule 1) – Page 74

The Operating Accumulated Surplus of \$18.9M (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 17 to the Financial Statements. These funds represent financial assets available to the City that Council has not earmarked for specific future use.

ii) Equity in Tangible Capital Assets (Schedule 2) – Page 75

The City has equity in capital assets of \$860.6M. This amount does not represent a source of funding, but rather equity in the physical assets used to provide services to the citizens of Maple Ridge.

iii) Reserve Accounts and Funds (Schedule 3 & 6) – Page 76 & 82

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$35.4M at December 31, 2014.

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 \$33.7M as at December 31, 2014.

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 City to effectively manage the needs of a growing community for over 30 years.

There is \$68.7M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2014. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$29M and Net Financial Assets decreased similarly.

Assessment of Trends

The City has Net Financial Assets of \$51.8M at the end of 2014. 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 be drawn down in 2015 but to remain in a Net Financial Asset position through 2019. 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 May of 2015 Council adopted a Financial Plan for 2015-2019 that reflected current information from BC Assessment about growth in the community. The plan includes \$39.7M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$45.6M of expenditures approved for 2014 for projects that are not yet completed. Many of these expenditures are dependent on revenues from outside sources, such as grants from other levels of governments, contributions from other agencies or development cost charges. If those revenues are not realized, either through unsuccessful grant applications or as a result of changes to the economic situation, it may be necessary to adjust the Capital Program accordingly. Overall though, the City'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.

Message from the Corporate Financial Officer

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 2015 are:

- Renovations to the Leisure Centre Pool infrastructure
- Improvements to 128 Avenue
- Improvements to Whonnock Lake facilities
- Continue to promote the commercial portion of the Town Centre Investment Incentive program
- Promote the Employment Lands Investment Incentive Program

Conclusion

Maple Ridge continues to demonstrate its commitment and expertise in financial management, as demonstrated by receiving the Canadian Award for Financial Reporting for the 24th 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 2014 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 Financial Officer

May 11, 2015

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 City of Maple Ridge. The City'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 City of Maple Ridge for the fiscal year ending December 31, 2014.

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 City of Maple Ridge provide important information about the overall financial condition of the City. The purpose of the Consolidated Financial Statements is to present the effects of transactions of the City taking into consideration the accounting for all City Funds, MRMH Ltd. and CDMR Developments Ltd.

The audited 2014 Consolidated Financial Statements for the City include:

Consolidated Statements

- Management's Responsibility for Financial Reporting
- Auditors' Report
- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Cash Flow
- Significant Accounting Policies
- Notes to the Consolidated Financial Statements
- Consolidated Report of Segmented Revenue and Expenses

Supporting Statements & Schedules

- 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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Vancouver BC V6C 3L2 Canada

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the City of Maple Ridge

We have audited the accompanying consolidated financial statements of the City of Maple Ridge, which comprise the Consolidated Statement of Financial Position as at December 31, 2014, 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 City of Maple Ridge as at December 31, 2014 and consolidated results of operations, changes in net financial assets and cash flow for the year then ended, in accordance with Canadian public sector accounting standards.

Chartered Accountants

Vancouver, British Columbia
April 28, 2015

Consolidated Financial Statements

Consolidated Statement of Financial Position as at December 31, 2014

	2014	Restated 2013 (Note 16)
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 14,098,635	\$ 7,036,384
Portfolio investments (Note 1)	140,752,034	138,716,752
Accounts receivable (Note 2)	18,910,387	19,147,770
Recoverable local improvements (Note 3)	1,772,386	1,882,735
Other assets (Note 8)	739,180	718,361
Inventory available for resale	<u>374,343</u>	<u>24,266</u>
	176,646,965	167,526,268
Liabilities		
Accounts payable and accrued liabilities (Note 6)	17,215,076	16,271,819
Deferred revenue (Note 13)	9,516,042	9,407,028
Restricted revenue (Note 12)	44,195,434	45,149,975
Refundable performance deposits and other	12,006,924	10,325,126
Employee future benefits (Note 9)	5,086,600	4,890,700
Long-term debt (Note 7, Schedule 4)	<u>36,828,024</u>	<u>39,501,414</u>
	124,848,100	125,546,062
Net Financial Assets	<u>51,798,865</u>	<u>41,980,206</u>
Non Financial Assets		
Tangible capital assets (Note 14, Schedule 5)	881,235,810	859,057,643
Undeveloped land bank properties (Note 19)	14,385,160	14,385,160
Supplies inventory	336,897	364,511
Prepaid expenses	<u>568,450</u>	<u>698,347</u>
	896,526,317	874,505,661
Accumulated Surplus (Note 17)	<u>\$ 948,325,182</u>	<u>\$ 916,485,867</u>



Paul Gill, CGA
General Manager, Corporate & Financial Services



Nicole Read
Mayor, City of Maple Ridge

The notes to the Consolidated Financial Statements are an integral part of this statement

Consolidated Financial Statements

Consolidated Statement of Operations

For the year ended December 31, 2014

	Actual 2014	Budget 2014 (Note 15)	Restated Actual 2013 (Note 16)
Revenue (Segment Report, Note 20)			
Taxes for municipal purposes (Note 10)	\$ 71,350,132	\$ 71,230,476	\$ 68,079,360
User fees and other revenue	38,572,819	37,143,448	35,843,766
Government transfers (Note 4)	2,511,485	4,854,461	3,796,633
Development revenue	8,693,788	18,393,256	9,799,094
Interest and investment income			
Investment Income	2,764,104		
Interest Income	239,684		
Less: Deferred amount	<u>(578,909)</u>		
Interest and investment income	2,424,879	1,853,000	2,577,212
Gaming revenues	1,056,051	1,050,000	896,008
Loss on disposal of tangible capital asset	(1,353,953)	-	(2,449,158)
Contributed tangible capital assets (Note 14)	<u>23,232,212</u>	<u>16,500,000</u>	<u>46,582,459</u>
	146,487,413	151,024,641	165,125,374
Expenses (Segment Report, Note 18)			
Protective services	31,988,914	35,220,668	31,159,175
Transportation services	17,323,495	18,795,864	16,624,764
Recreation and cultural	21,183,974	22,571,923	19,628,824
Water utility	15,375,275	20,010,147	14,809,051
Sewer utility	9,341,867	10,271,937	9,582,651
General government	14,517,314	18,987,635	13,565,957
Planning, public health and other	<u>4,917,259</u>	<u>4,674,976</u>	<u>5,487,525</u>
	114,648,098	130,533,150	110,857,947
Annual Surplus	<u>31,839,315</u>	<u>20,491,491</u>	<u>54,267,427</u>
Accumulated Surplus - beginning of year	<u>916,485,867</u>	<u>916,485,867</u>	<u>862,218,440</u>
Accumulated Surplus - end of year (Note 17)	<u>\$ 948,325,182</u>	<u>\$ 936,977,358</u>	<u>\$ 916,485,867</u>

The notes to the Consolidated Financial Statements are an integral part of this statement

Consolidated Financial Statements

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2014

	Actual 2014	Budget 2014 (Note 15)	Restated Actual 2013 (Note 16)
Annual Surplus	\$ 31,839,315	\$ 20,491,491	\$ 54,267,427
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(43,105,823)	(83,888,224)	(65,502,548)
Amortization	19,093,893	19,390,820	17,950,975
Proceeds from disposal of tangible capital assets	129,733	-	199,679
Loss on disposal of tangible capital assets	<u>1,353,954</u>	<u>-</u>	<u>2,449,158</u>
	(22,528,243)	(64,497,404)	(44,902,736)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	27,613	-	(61,166)
Reclassification of tangible capital assets	350,077	-	24,079
Decrease (increase) in prepaid expenses	<u>129,897</u>	<u>-</u>	<u>(68,626)</u>
	507,587	-	(105,713)
Increase (decrease) in Net Financial Assets	9,818,659	\$ (44,005,913)	9,258,978
Net Financial Assets beginning of the year	<u>41,980,206</u>	<u>41,980,206</u>	<u>32,721,228</u>
Net Financial Assets (Net Debt) end of the year	<u>\$ 51,798,865</u>	<u>\$ (2,025,707)</u>	<u>\$ 41,980,206</u>

The notes to the Consolidated Financial Statements are an integral part of this statement

Consolidated Financial Statements

Consolidated Statement of Cash Flow

For the year ended December 31, 2014

	Actual	Restated Actual
	2014	(Note 16) 2013
Operating transactions		
Annual surplus	\$31,839,315	\$54,267,427
Items not utilizing cash		
Amortization	19,093,893	17,950,975
Loss on disposal of tangible capital assets	1,353,954	2,449,158
Contributed tangible capital assets	(23,232,212)	(46,582,459)
Restricted revenues recognized	(8,051,160)	(8,946,156)
	<u>(10,835,525)</u>	<u>(35,128,482)</u>
Change in non-cash operating items		
Increase in prepaid expenses	129,897	(68,626)
Decrease (increase) in supplies inventory	27,613	(61,166)
Decrease (increase) in accounts receivable	237,383	316,370
Decrease (increase) in recoverable local improvements	110,349	(29,425)
Decrease (increase) in other assets	(20,819)	(33,390)
Increase (decrease) in accounts payable and accrued liabilities	943,257	3,337,550
Increase (decrease) in deferred revenue	109,014	170,784
Increase (decrease) in refundable performance deposits	1,681,797	(1,851,676)
Increase (decrease) in employee future benefits	195,900	145,200
	<u>3,414,391</u>	<u>1,925,621</u>
 Cash provided by operating transactions	 <u>24,418,181</u>	 <u>21,064,566</u>
Capital transactions		
Proceeds on disposal of tangible capital assets	129,733	199,676
Acquisition of tangible capital assets	(19,873,611)	(18,920,091)
Cash applied to capital transactions	(19,743,878)	(18,720,415)
Investing transactions		
Increase in portfolio investments	(2,035,283)	(20,243,977)
	<u>(2,035,283)</u>	<u>(20,243,977)</u>
Financing transactions		
Debt repayment	(2,673,389)	(2,585,308)
Collection of restricted revenues	7,096,620	8,738,929
Cash applied to financing transactions	4,423,231	6,153,621
Increase (decrease) in cash and cash equivalents	7,062,251	(11,746,205)
Cash and cash equivalents - beginning of year	<u>7,036,384</u>	<u>18,782,589</u>
Cash and cash equivalents - end of year	<u>\$14,098,635</u>	<u>\$7,036,384</u>
Supplementary information:		
Non-cash transactions:		
Transfer from undeveloped landbank properties to tangible capital assets	\$ -	\$ 63,025
Transfer from tangible capital assets to inventory available for sale	\$ 350,077	\$ 24,079

The notes to the Consolidated Financial Statements are an integral part of this statement

Consolidated Financial Statements

Significant Accounting Policies For the year ended December 31, 2014

The City of Maple Ridge (the "City") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The City 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 City and the City's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. Transactions between the City'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) 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.

(d) 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

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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.

(e) 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 are recognized in the statement of operations as the stipulated liabilities are settled.

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 City. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

(f) 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

Consolidated Financial Statements

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.

(g) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2014 component of the Financial Plan Bylaw adopted by Council on May 13, 2014.

(h) Financial instruments

The City's financial instruments consist of cash and cash equivalents, 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 City is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

(i) Cash and cash equivalents

Cash and cash equivalents are comprised of the amounts held in the City's bank accounts and investments with an original maturity date of three months or less.

(j) Investments

Investments with an original maturity date of more than three month 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.

(k) Cost share agreement

The City 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 City recognizes expenses at their gross value and records the City of Pitt Meadows' contribution as revenue.

(l) 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.

(m) Employee future benefits

The City and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The City'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

Notes to the Consolidated Financial Statements For the year ended December 31, 2014

1. Cash and Investments

Cash and cash equivalents:

Cash and cash equivalents as at December 31, 2014 were comprised as follows:

	<u>Dec 31, 2014</u>	<u>Dec 31, 2013</u>
Cash	\$ 9,067,402	\$ 5,036,384
Cash equivalents	<u>5,031,233</u>	<u>2,000,000</u>
	<u>\$ 14,098,635</u>	<u>\$ 7,036,384</u>

Cash equivalents are comprised of a BC Credit Union term deposit with an effective interest rates of 1.85%. Additionally, the City holds temporary investments of **\$2,276,008** (\$2,385,592 for 2013) and agreements receivable of **\$177,716** (\$387,779 for 2013) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2013	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2014
Latecomer Fees	\$ 301,592	\$ -	\$ 61,991	\$ 358,373	\$ 5,210
Cemetery Perpetual Care	922,244	36,063	56,990	36,063	979,234
Greater Vancouver Sewer & Drainage District	940,801	-	696,839	941,613	696,027
Albion Dyking District	<u>608,734</u>	<u>331</u>	<u>194,153</u>	<u>29,965</u>	<u>773,253</u>
	<u>\$ 2,773,371</u>	<u>\$ 36,394</u>	<u>\$ 1,009,973</u>	<u>\$ 1,366,014</u>	<u>\$ 2,453,724</u>

Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.77 - 4.38%. 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 2014 returns were positive and ranged to 4.76%. Included in interest earnings are losses on the sale of investments before maturity. In 2014 losses totalled \$28,466 (\$93,690 in gains for 2013). The City 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, 2014 was **\$140,752,034** (\$138,716,752 for 2013). The market value at December 31, 2014 was **\$140,292,423** (\$137,071,797 for 2013).

2. Accounts Receivable

	<u>2014</u>	<u>2013</u>
Property Taxes	\$ 6,415,133	\$ 6,686,082
Other Governments	4,621,758	4,371,952
General and Accrued Interest	3,230,473	2,924,315
Development Cost Charges	<u>4,746,540</u>	<u>5,353,574</u>
	19,013,904	19,335,923
Less: Allowance for Doubtful Accounts	<u>(103,517)</u>	<u>(188,153)</u>
	<u>\$ 18,910,387</u>	<u>\$ 19,147,770</u>

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3. Recoverable Local Improvements

The City 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, 2014 the recoverable balance was comprised as follows:

	<u>2014</u>		<u>2013</u>
Recoverable from property owners	\$ 1,772,386	\$	1,882,735

4. Government Transfers

Government transfers received during the year were comprised of the following:

	<u>2014</u>		<u>2013</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 484,424	\$ 279,382	\$ 107,461	\$ 6,994
Provincial Gov't	82,694	763,750	537,555	792,284
TransLink	329,831	386,761	965,251	1,077,205
Other	46,000	138,643	107,500	202,383
Total	\$ 942,949	\$ 1,568,536	\$ 1,717,767	\$ 2,078,866

5. Pension Plan

The City and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 370 contributors from the City 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 City paid **\$3,004,843** (2013 \$2,687,446) for employer contributions to the Plan in fiscal 2014, while employees contributed **\$2,490,714** (2013 \$2,211,523) to the plan in fiscal 2014.

6. Accounts Payable and Accrued Liabilities

	<u>2014</u>		<u>2013</u>
Accounts Payable:			
General	\$ 6,348,413	\$	6,856,088
Other Governments	8,877,109		7,678,236
Salaries and Wages	<u>1,162,411</u>		<u>1,001,200</u>
	16,387,933		15,535,524
Accrued Liabilities:			
Vacation Pay	403,094		335,937
Other Vested Benefits	<u>424,049</u>		<u>400,358</u>
	<u>827,143</u>		<u>736,295</u>
	\$ 17,215,076	\$	16,271,819

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7. Long Term Debt (Schedule 4)

The City 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 City carries no debt for others.

Debt issued and outstanding as at December 31, 2014 was **\$36,828,024** (\$39,501,414 for 2013). The following debenture debt amounts plus related interest are payable over the next five years:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Thereafter</u>
\$ 2,503,588	\$ 2,542,491	\$ 2,582,492	\$ 2,129,744	\$ 2,172,036	\$19,035,084

The City has the following authorized but un-issued long term debt as at December 31, 2014:

<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6558	\$ 6,000,000
#6560	275,000
#6679	<u>1,100,000</u>
	<u>\$ 7,375,000</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 City. The City 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 **\$739,180** (\$718,361 for 2013).

9. Employee Future Benefits

The City 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 City 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 City 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 City and retire as defined by the Public Sector Pension Plan Act.

The City 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 City's liability and accrued benefit obligation as at December 31, 2012 and updated for December 31, 2014. The valuation resulted in an unamortized actuarial gain of **\$335,5000** (\$355,500 gain for 2013) at December 31, 2014. The next actuarial valuation will be as at December 31, 2015. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2014 was **\$5,086,600**, (\$4,890,700 for 2013) comprised as follows:

	<u>2014</u>	<u>2013</u>
Benefit Liability - Beginning of the year	\$ 4,890,700	\$ 4,745,500
Add: Current service costs	304,800	311,900
Interest on accrued benefit obligation	174,400	158,000
Less: Amortization of actuarial loss (gain)	(26,400)	7,500
Benefits paid during the year	<u>(256,900)</u>	<u>(332,200)</u>
Benefit Liability - End of the year	5,086,600	4,890,700
Less: Unamortized actuarial loss (gain)	<u>(335,500)</u>	<u>(355,500)</u>
Accrued benefit obligation - End of the year	4,751,100	4,535,200

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

	<u>2014</u>	<u>2013</u>
Discount rate (long-term borrowing rate)	3.00 %	3.80 %
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 City 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 City and, organizations providing regional services in which the City has become a member. Taxes levied for other agencies are not included in City revenues. Total tax levies for 2014 of **\$110,992,380**, (\$106,708,027 for 2013) were comprised as follows.

	<u>2014</u>	<u>2014 Budget</u>	<u>2013</u>
Municipal Tax Levies	\$ 71,350,132	\$ 71,230,476	\$ 68,079,360
Levies for other authorities			
School taxes	31,557,469	31,560,903	30,765,819
Greater Vancouver Transit Authority	5,549,289	5,549,289	5,464,801
British Columbia Assessment	926,951	927,084	910,709
Greater Vancouver Regional District	845,473	845,473	888,272
Dyking Districts	760,165	761,920	596,205
Municipal Finance Authority	<u>2,901</u>	<u>2,899</u>	<u>2,861</u>
Total Collections for Others	<u>39,642,248</u>	<u>39,647,568</u>	<u>38,628,667</u>
Total Tax Levies	<u>\$ 110,992,380</u>	<u>\$ 110,878,044</u>	<u>\$ 106,708,027</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 2014 this estimate is **\$408,999** (\$522,442 for 2013). These amounts are included in accounts payable and accrued liabilities.

There are various other claims by and against the City, 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 City has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the City expects to incur costs of approximately **\$3,435,000** over the next year. The expense is recorded as the related costs are incurred.

(ii) Recreation and Cultural Services

In 1998 the City 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 City 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 City 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 City 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 City chose to withdraw. Consequently no liability has been recognized in these financial statements.

12. Restricted Revenues

Restricted revenues held by the City as at December 31, 2014 of **\$44,195,434**, (\$45,149,975 for 2013) were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	Actual	Actual	Actual	Actual
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Beginning Balance	\$ 38,773,658	\$ 39,541,745	\$ 764,168	\$ 559,473
Collections and interest	6,348,860	8,035,008	263,922	291,913
Disbursements - operating	(2,685,125)	(2,797,514)	-	-
Disbursements - capital	(5,282,220)	(6,005,582)	-	(87,218)
Ending Balance	<u>\$ 37,155,173</u>	<u>\$ 38,773,657</u>	<u>\$ 1,028,090</u>	<u>\$ 764,168</u>

	Other Restricted Revenues		Total Restricted Revenues	
	Actual	Actual	Actual	Actual
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Beginning Balance	\$ 5,612,149	\$ 5,255,985	\$ 45,149,975	\$ 45,357,203
Collections and interest	483,838	412,007	7,096,620	8,738,928
Disbursements - operating	(68,050)	(35,088)	(2,753,175)	(2,832,602)
Disbursements - capital	(15,766)	(20,754)	(5,297,986)	(6,113,554)
Ending Balance	<u>\$ 6,012,171</u>	<u>\$ 5,612,150</u>	<u>\$ 44,195,434</u>	<u>\$ 45,149,975</u>

Consolidated Financial Statements

13. Deferred Revenues

Deferred revenues held by the City as at December 31, 2014 of **\$9,516,042**, (\$9,407,028 for 2013) were comprised as follows:

	Prepaid Taxes		Connection Revenues	
	Actual <u>2014</u>	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2013</u>
Beginning balance	\$ 5,598,690	\$ 4,961,792	\$ 803,275	\$ 897,147
Deferred during the year	10,473,697	9,735,197	167,104	388,109
Revenue recognized	<u>(10,246,984)</u>	<u>(9,098,299)</u>	<u>(502,876)</u>	<u>(481,981)</u>
Ending balance	<u>\$ 5,825,403</u>	<u>\$ 5,598,690</u>	<u>\$ 467,503</u>	<u>\$ 803,275</u>

	Other		Total Deferred Revenues	
	Actual <u>2014</u>	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2013</u>
Beginning balance	\$ 3,005,063	\$ 3,377,305	\$ 9,407,028	\$ 9,236,244
Deferred during the year	2,805,749	3,464,964	13,446,550	13,588,270
Revenue recognized	<u>(2,587,676)</u>	<u>(3,837,206)</u>	<u>(13,337,536)</u>	<u>(13,417,486)</u>
Ending balance	<u>\$ 3,223,136</u>	<u>\$ 3,005,063</u>	<u>\$ 9,516,042</u>	<u>\$ 9,407,028</u>

14. Tangible Capital Assets

	Net book value	
	<u>2014</u>	Restated <u>2013</u>
Land	\$ 197,008,761	\$ 184,361,226
Buildings	47,979,785	49,792,126
Transportation network	207,517,609	201,970,875
Storm system	171,327,266	169,004,207
Fleet and equipment	14,015,399	12,493,753
Technology	4,743,350	4,081,490
Water system	105,205,443	104,856,392
Sanitary system	119,326,063	118,906,563
Other	14,462,211	13,591,011
	<u>\$ 881,585,887</u>	<u>\$ 859,057,643</u>

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

During the year there were no write-downs of assets (2013 - \$Nil) and no interest was capitalized (2013 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$23,232,212** (\$46,582,459 for 2013) 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 City controls various works of art and historical treasures including artifacts, paintings, sculptures and mosaics located at City sites and public display areas.

Consolidated Financial Statements

15. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 13, 2014. 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	\$ 71,230,476	\$ 71,230,476
User fees and other revenue	37,143,448	37,143,448
Other	26,150,717	26,150,717
Contributed subdivision infrastructure	<u>16,500,000</u>	<u>16,500,000</u>
Total Revenue	<u>151,024,641</u>	<u>151,024,641</u>
Expenses		
Protective services	35,220,668	35,220,668
Transportation services	18,795,864	18,795,864
Recreation and cultural	22,571,923	22,571,923
Water utility	20,010,147	20,010,147
Sewer utility	10,271,937	10,271,937
General Government	18,987,635	18,987,635
Planning, public health and other	<u>4,674,976</u>	<u>4,674,976</u>
Total expenses	<u>130,533,150</u>	<u>130,533,150</u>
Annual Surplus	<u>\$ 20,491,491</u>	<u>\$ 20,491,491</u>
Less:		
Capital expenditures	83,888,224	
Debt repayment	2,661,823	
Add:		
Interfund transfers	28,172,454	
Amortization	19,390,820	
Borrowing proceeds	<u>18,495,282</u>	
	<u>\$ -</u>	

16. Prior Period Adjustments

In 2014, additional information became available about the City's inventory of tangible capital assets and the financial statements have been retroactively adjusted to reflect this new information. The change represents less than 1% of tangible capital assets.

The impact of these changes was to:

- Increase closing accumulated surplus by \$6,889,432 as follows:

	2013 (Restated)		2013 (Previously Reported)
Net financial position	\$ 41,980,206	\$	41,980,206
Tangible capital assets (book value)	859,057,643		852,168,211
Undeveloped land bank	14,385,160		14,385,160
Other non-financial assets	<u>1,062,858</u>		<u>1,062,858</u>
Accumulated surplus	<u>\$ 916,485,867</u>	\$	<u>909,596,435</u>

Consolidated Financial Statements

- Increase annual surplus by \$6,889,432 as follows:

		2013 (Restated)		2013 (Previously Reported)
Revenues	\$	165,125,374	\$	158,115,723
Expenses (expenditures) other than capital and amortization		92,906,972		92,906,972
Amortization expense		<u>17,950,975</u>		<u>17,830,756</u>
Annual surplus	\$	<u><u>54,267,427</u></u>	\$	<u><u>47,377,995</u></u>

17. 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 2014 is **\$948,325,182** (\$916,485,867 for 2013) and is distributed as follows:

			<u>2014</u>		<u>Restated 2013</u>
Operating surplus (Schedule 1)	General	\$	7,522,666	\$	6,895,061
	Sewer		4,662,448		3,183,533
	Water		<u>6,737,009</u>		<u>5,802,444</u>
			<u>18,922,123</u>		15,881,038
Equity in the capital funds (Schedule 2)	General		633,725,191		608,951,209
	Sewer		120,721,289		120,588,257
	Water		<u>106,212,973</u>		<u>105,946,129</u>
			<u>860,659,453</u>		835,485,595
Reserves (Schedule 3)	Funds		33,377,837		32,152,309
	Accounts		<u>35,365,769</u>		<u>32,966,925</u>
			<u>68,743,606</u>		<u>65,119,234</u>
Accumulated Surplus		<u><u>\$ 948,325,182</u></u>		<u><u>\$ 916,485,867</u></u>	

18. Expenditures and Expenses by Object

		Capital				Restated
	Operations	Acquisitions	2014 Total	2014 Budget	2013 Total	2013 Total
Goods and services	\$ 53,130,560	\$ 18,718,969	\$ 71,849,529	\$ 136,429,772	\$ 71,482,856	\$ 71,482,856
Wages and salaries	40,284,322	804,564	41,088,886	39,861,086	38,133,820	38,133,820
Interest	<u>2,139,323</u>	-	<u>2,139,323</u>	<u>2,239,696</u>	<u>2,249,331</u>	<u>2,249,331</u>
Total Expenditures	95,554,205	19,523,533	115,077,738	178,530,554	111,866,007	111,866,007
Amortization expenses	19,093,893	-	19,093,893	19,390,820	17,950,975	17,950,975
Contributed tangible capital assets	<u>-</u>	<u>23,232,212</u>	<u>23,232,212</u>	<u>16,500,000</u>	<u>46,582,459</u>	<u>46,582,459</u>
Total Expenditures and Expenses	<u><u>\$ 114,648,098</u></u>	<u><u>\$ 42,755,745</u></u>	<u><u>\$ 157,403,843</u></u>	<u><u>\$ 214,421,374</u></u>	<u><u>\$ 176,399,441</u></u>	<u><u>\$ 176,399,441</u></u>

19. Undeveloped Land Bank

The City 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 no properties were reclassified as tangible capital assets or as inventory available for sale.**

Consolidated Financial Statements

20. Segmented Information

The City 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.

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 City parks.

Water Utility

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the City 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 City. 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 City'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, 2014

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 139,216	\$ 851,200
Other revenues	4,622,323	972,397	5,701,954	13,842,576	8,196,117
Government transfers	479,684	1,065,711	302,580	-	-
Development revenue	26,262	8,002,336	1,224,176	2,994,372	152,312
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing and other gains	-	-	-	-	-
Loss on disposal of capital assets	(71,820)	(449,720)	(20,569)	(410,195)	(382,201)
Contributed infrastructure	<u>-</u>	<u>15,599,503</u>	<u>5,174,800</u>	<u>977,002</u>	<u>1,480,907</u>
Total Revenue	5,056,449	25,190,227	12,382,941	17,542,971	10,298,335
Expenses					
Operating:					
Goods and services	16,780,728	2,618,426	9,184,303	11,980,763	6,468,193
Labour	13,831,722	5,198,705	8,709,945	1,380,440	595,121
Debt Servicing	<u>16,738</u>	<u>30,129</u>	<u>1,072,895</u>	<u>-</u>	<u>-</u>
Sub total	30,629,188	7,847,260	18,967,143	13,361,203	7,063,314
Amortization	<u>1,359,726</u>	<u>9,476,235</u>	<u>2,216,831</u>	<u>2,014,072</u>	<u>2,278,553</u>
Total Expenses	<u>31,988,914</u>	<u>17,323,495</u>	<u>21,183,974</u>	<u>15,375,275</u>	<u>9,341,867</u>
Excess (deficiency) of revenue over expenses	<u>\$ (26,932,465)</u>	<u>\$ 7,866,732</u>	<u>\$ (8,801,033)</u>	<u>\$ 2,167,696</u>	<u>\$ 956,468</u>

Consolidated Financial Statements

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2014 Actual	Total Budget	Restated Total 2013 Actual
\$ -	\$ -	\$ 1,866,180	\$ 68,493,536	\$ 71,350,132	\$ 71,230,476	\$ 68,079,360
1,934,817	1,575,557	1,727,078	-	38,572,819	37,143,448	35,843,766
663,510	-	-	-	2,511,485	4,854,461	3,796,633
(3,777,670)	-	72,000	-	8,693,788	18,393,256	9,799,094
-	-	-	2,424,879	2,424,879	1,853,000	2,577,212
-	-	-	1,056,051	1,056,051	1,050,000	896,008
-	-	-	-	-	-	-
(1,620)	-	(17,828)	-	(1,353,953)	-	(2,449,158)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,232,212</u>	<u>16,500,000</u>	<u>46,582,459</u>
(1,180,963)	1,575,557	3,647,430	71,974,466	146,487,413	151,024,641	165,125,374
3,266,747	494,117	2,337,283	-	53,130,560	69,041,548	53,384,258
8,257,796	-	2,310,593	-	40,284,322	39,861,086	37,273,383
<u>323,176</u>	<u>634,672</u>	<u>61,713</u>	<u>-</u>	<u>2,139,323</u>	<u>2,239,696</u>	<u>2,249,331</u>
11,847,719	1,128,789	4,709,589	-	95,554,205	111,142,330	92,906,972
<u>1,540,806</u>	<u>-</u>	<u>207,670</u>	<u>-</u>	<u>19,093,893</u>	<u>19,390,820</u>	<u>17,950,975</u>
<u>13,388,525</u>	<u>1,128,789</u>	<u>4,917,259</u>	<u>-</u>	<u>114,648,098</u>	<u>130,533,150</u>	<u>110,857,947</u>
<u>\$ (14,569,488)</u>	<u>\$ 446,768</u>	<u>\$ (1,269,829)</u>	<u>\$ 71,974,466</u>	<u>\$ 31,839,315</u>	<u>\$ 20,491,491</u>	<u>\$ 54,267,427</u>

Consolidated Financial Statements

Schedule 1

Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2014

	Actual 2014	Budget 2014	Actual 2013
Revenue			
Taxes for municipal purposes	\$ 71,350,132	\$ 71,230,476	\$ 68,079,360
User fees and other revenues	38,572,819	37,143,448	35,843,766
Government transfers	1,568,536	2,371,073	2,078,866
Development Revenue	3,202,219	(5,757,729)	3,069,442
Interest and investment income	1,726,593	1,278,000	2,150,055
Gaming revenues	1,056,051	1,050,000	896,008
Refinancing and other gains	<u>129,733</u>	-	<u>199,679</u>
	117,606,083	107,315,268	112,317,176
Expenses			
Protective services	30,629,188	34,091,600	29,905,112
Transportation services	7,847,260	9,273,179	7,545,751
Recreation and cultural	18,967,143	19,755,089	17,516,765
Water utilities	13,361,203	18,093,396	13,040,407
Sewer utilities	7,063,314	8,078,508	7,418,691
General government	12,976,508	17,382,273	12,182,272
Public and environmental health	<u>4,709,589</u>	<u>4,468,285</u>	<u>5,297,974</u>
	95,554,205	111,142,330	92,906,972
Annual Surplus	22,051,878	(3,827,062)	19,410,204
Internal transfers			
Transfers to capital funds	(5,525,630)	(7,279,204)	(6,604,112)
Transfers to reserves	<u>(13,485,163)</u>	<u>503,287</u>	<u>(10,160,149)</u>
Increase (decrease) in operating accumulated surplus	3,041,085	(10,602,979)	2,645,943
Operating accumulated surplus- beginning of year	<u>15,881,038</u>	<u>15,881,038</u>	<u>13,235,095</u>
Operating accumulated surplus-end of year (Note 17)	\$ <u>18,922,123</u>	\$ <u>5,278,059</u>	\$ <u>15,881,038</u>

Consolidated Financial Statements

Schedule 2

Schedule of Change in Equity in Capital Assets For the year ended December 31, 2014

	Actual 2014	Budget 2014	Actual 2013
Revenue			
Subdivision infrastructure contributions	\$ 23,232,212	\$ 16,500,000	\$ 46,582,459
Government transfers	942,949	2,483,388	1,717,767
Development fees	5,282,220	21,390,964	6,092,800
Other capital contributions	209,349	2,760,021	636,852
Disposal of tangible capital assets	<u>(1,483,686)</u>	<u>-</u>	<u>(2,648,837)</u>
Total Revenue	28,183,044	43,134,373	52,381,041
Expenses			
Amortization	<u>19,093,893</u>	<u>19,390,820</u>	<u>17,950,975</u>
Total Expenses	19,093,893	19,390,820	17,950,975
Annual Surplus	9,089,151	23,743,553	34,430,066
Internal Transfers			
Transfers and principal payments from revenue funds	5,525,630	7,279,204	6,604,112
Transfers from reserves	<u>10,559,077</u>	<u>29,041,190</u>	<u>6,544,629</u>
Increase (decrease) in equity in capital assets	25,173,858	60,063,947	47,578,807
Equity in capital assets - beginning of the year	<u>835,485,595</u>	<u>835,485,595</u>	<u>787,906,788</u>
Equity in capital assets - end of the year (Note 17)	<u>\$ 860,659,453</u>	<u>\$ 895,549,542</u>	<u>\$ 835,485,595</u>

Consolidated Financial Statements

Schedule 3

Schedule of Change in Reserved Accumulated Surplus

For the year ended December 31, 2014

	Actual 2014	Budget 2014	Actual 2013
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 698,286	\$ 575,000	\$ 427,157
Add (less)			
Internal transfers			
Transfers (to) from revenue funds	13,485,163	(503,287)	10,160,149
Transfers to capital funds	<u>(10,559,077)</u>	<u>(29,041,190)</u>	<u>(6,544,629)</u>
Increase (decrease) in Reserved Accumulated Surplus	3,624,372	(28,969,477)	4,042,677
Reserved Accumulated Surplus - Beginning of the Year	<u>65,119,234</u>	<u>65,119,234</u>	<u>61,076,557</u>
Reserved Accumulated Surplus - End of Year (Note 17)	<u>\$ 68,743,606</u>	<u>\$ 36,149,757</u>	<u>\$ 65,119,234</u>



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Schedule 4

Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2014

	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, 2013 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2014 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 19,868,118	\$ -	\$ 1,176,791	\$ -	\$ 18,691,327	\$ 1,072,895
2,755,248	-	163,183	-	2,592,065	148,776
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	54,838
625,000	-	-	-	625,000	18,299
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>
44,443,366	-	1,339,974	-	43,103,392	2,172,558
4,357,977	-	547,384	178,698	5,084,059	178,698
498,641	-	493,878	24,708	1,017,227	24,708
31,514	-	31,213	1,562	64,289	1,562
36,850	-	36,498	1,826	75,174	1,826
<u>16,970</u>	<u>-</u>	<u>16,808</u>	<u>841</u>	<u>34,619</u>	<u>841</u>
4,941,952	-	1,125,781	207,635	6,275,368	207,635
<u>\$ 39,501,414</u>	<u>\$ -</u>	<u>\$ 2,465,755</u>	<u>\$ 207,635</u>	<u>\$ 36,828,024</u>	<u>\$ 1,964,923</u>

Consolidated Financial Statements

Schedule 5

Schedule of Tangible Capital Assets

For the year ended December 31, 2014

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 184,361,226	\$ 88,672,398	\$ 300,957,331	\$ 221,206,263
Additions	12,297,459	893,712	11,627,313	5,676,324
Disposals	<u>-</u>	<u>(412,766)</u>	<u>(791,486)</u>	<u>(345,337)</u>
	196,658,685	89,153,344	311,793,158	226,537,250
Accumulated Amortization				
Opening balance	-	38,880,272	98,986,456	52,202,056
Amortization expense	-	2,679,533	5,906,291	3,077,844
Effect of disposals	<u>-</u>	<u>(386,246)</u>	<u>(617,198)</u>	<u>(69,915)</u>
	<u>-</u>	<u>41,173,559</u>	<u>104,275,549</u>	<u>55,209,985</u>
Net Book Value as at December 31, 2014	<u>\$ 196,658,685</u>	<u>\$ 47,979,785</u>	<u>\$ 207,517,609</u>	<u>\$ 171,327,265</u>
Net Book Value as at December 31, 2013 (Restated)	\$ 184,361,226	\$ 49,792,126	\$ 201,970,875	\$ 169,004,207

¹ Historical cost includes work in progress at December 31, 2014 of **\$2,597,379** (\$5,064,416 for 2013) comprised of: Land \$96,447 (\$302,583 for 2013); Buildings \$111,085 (\$87,407 for 2013); Transportation network \$1,842,195 (\$3,848,380 for 2013); Storm system \$48,431 (\$18,097 for 2013); Fleet and equipment \$- (\$456,780 for 2013); Technology \$43,619 (\$141,911 for 2013); Water system \$406,883 (\$108,393 for 2013); Sanitary system \$7,998 (\$20,132 for 2013); and Other \$40,722 (\$80,732 for 2013). Work in progress is not amortized.

² Additions to land are net of \$350,077 of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$714,099 (\$717,595 for 2013) and structures at \$13,748,111 (\$12,873,415 for 2013)

Consolidated Financial Statements

Fleet and Equipment	Technology	Water System	Sanitary System	Other³	Total
\$ 25,148,764	\$ 8,301,684	\$ 132,794,392	\$ 156,752,956	\$ 25,993,317	\$ 1,144,188,330
2,142,849	1,447,516	2,723,284	3,018,985	2,928,304	42,755,746
<u>(726,766)</u>	<u>(30,046)</u>	<u>(549,730)</u>	<u>(571,076)</u>	<u>(1,309,342)</u>	<u>(4,736,549)</u>
26,564,847	9,719,154	134,967,946	159,200,865	27,612,279	1,182,207,527
12,655,011	4,220,194	27,938,000	37,846,393	12,402,306	285,130,688
541,056	778,487	1,959,685	2,217,203	1,933,794	19,093,893
<u>(646,619)</u>	<u>(22,877)</u>	<u>(135,182)</u>	<u>(188,794)</u>	<u>(1,186,032)</u>	<u>(3,252,863)</u>
<u>12,549,448</u>	<u>4,975,804</u>	<u>29,762,503</u>	<u>39,874,802</u>	<u>13,150,068</u>	<u>300,971,718</u>
<u>\$ 14,015,399</u>	<u>\$ 4,743,350</u>	<u>\$ 105,205,443</u>	<u>\$ 119,326,063</u>	<u>\$ 14,462,211</u>	<u>\$ 881,235,810</u>
\$ 12,493,753	\$ 4,081,490	\$ 104,856,392	\$ 118,906,563	\$ 13,591,011	\$ 859,057,643

Consolidated Financial Statements

Schedule 6

Continuity Schedule of Reserves

For the year ended December 31, 2014

	<u>Balance Dec. 31, 2013</u>	<u>Interest Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,526,837	\$ 11,180
Equipment Replacement	11,248,713	187,371
Capital Works	11,483,128	185,445
Fire Department Capital Acquisition	5,059,939	80,949
Sanitary Sewer	1,566,114	25,220
Land	<u>267,578</u>	<u>4,309</u>
Total Reserve Funds	32,152,309	494,474
 Reserve Accounts		
Specific Projects - Capital	5,021,293	-
Specific Projects - Operating	8,470,583	-
Self Insurance	833,360	13,589
Police Services	4,150,222	63,881
Core Development	1,357,795	22,784
Recycling	1,310,331	17,178
Community Development	1,308	22
Building Inspections	1,621,941	26,119
Gravel Extraction	618,532	10,473
Community Works (Gas Tax)	-	-
Facility Maintenance	582,358	16,786
Snow Removal	686,015	-
Cemetery Maintenance	190,559	-
Infrastructure Sustainability (Town Centre Buildings)	135,028	-
Infrastructure Sustainability (Road Network)	848,329	18,445
Infrastructure Sustainability (Drainage)	289,310	6,293
Drainage Improvements	150,000	4,935
Critical Infrastructure	205,365	3,307
Infrastructure Grants Contribution	3,557	-
Gaming Revenues	1,235,451	-
Self Insurance (sewer utility)	121,873	-
Self Insurance (water utility)	102,028	-
Specific Projects (sewer utility)	3,028,476	-
Specific Projects (water utility)	<u>2,003,211</u>	<u>-</u>
Total Reserve Accounts	<u>32,966,925</u>	<u>203,812</u>
Total Reserves	<u>\$ 65,119,234</u>	<u>\$ 698,286</u>

Consolidated Financial Statements

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2014</u>
\$ -	\$ -	\$ 2,538,017
2,860,179	(2,310,182)	11,986,081
320,970	(584,302)	11,405,241
1,346,607	(902,218)	5,585,277
-	-	1,591,334
-	-	<u>271,887</u>
<u>4,527,756</u>	<u>(3,796,702)</u>	<u>33,377,837</u>
1,600,646	(2,038,291)	4,583,648
(569,696)	(13,644)	7,887,243
(14,859)	-	832,090
1,914,129	(105,178)	6,023,054
130,880	-	1,511,459
199,047	(346,573)	1,179,983
-	-	1,330
303,077	-	1,951,137
32,003	-	661,008
271,332	-	271,332
800,330	(6,557)	1,392,917
-	-	686,015
(58,115)	(47,634)	84,810
88,160	-	223,188
1,443,797	(783,369)	1,527,202
366,046	(289,218)	372,431
336,743	-	491,678
-	-	208,672
-	-	3,557
689,102	(1,471,061)	453,492
6,500	-	128,373
4,700	-	106,728
253,690	(1,077,538)	2,204,628
<u>1,159,895</u>	<u>(583,312)</u>	<u>2,579,794</u>
<u>8,957,407</u>	<u>(6,762,375)</u>	<u>35,365,769</u>
<u>\$ 13,485,163</u>	<u>\$ (10,559,077)</u>	<u>\$ 68,743,606</u>

General Comparative Statistics

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

	2014	2013	2012	2011	2010	2004
Population ¹	80,434	79,400	78,700	77,600	76,418	70,411
Registered Voters ²	53,839	51,089	51,089	51,089	48,034	34,809
Local Unemployment Rate ³	5.5%	6.8%	6.7%	7.3%	7.5%	6.7%
Municipal Full-Time Employees ⁴	406	367	365	355	340	250
Total Part-time Hours	278,372	266,308	270,468	261,465	265,572	159,655

Top 10 Employers Ranked by # of Employees ⁵

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

Number of Schools ⁶

Elementary Schools	17	17	17	16	18	18
Secondary Schools	5	5	5	5	5	5
Alternate/Special Education Schools	4	4	4	4	2	0
Continuing Education Facilities	1	1	1	1	1	1
Private Schools	5	5	5	5	3	3
Preschools	19	20	21	20	23	22
Day Care Centres	102	103	96	115	111	92

No. of Properties (Folios)

	29,338	28,729	28,367	27,943	27,423	24,199
Land Area-Designated Land Use (in Ha) ⁷						
Residential	5,625	5,648	5,647	5,651	5,655	5,149
Agricultural ⁸	3,583	3,585	3,586	3,590	3,594	3,711
Park/Conservation ⁸	1,990	1,966	1,965	1,954	1,947	2,186
Employment ⁹	706	706	707	710	710	415
Mixed Use	76	76	76	76	76	—
Institutional/Civic ¹⁰	336	336	336	336	336	236
Forest ¹¹	2,443	2,443	2,443	2,443	2,443	—
Transportation/Utilities ¹²	—	—	—	—	—	272
Total Designated Land	14,760	14,760	14,760	14,760	14,760	11,969
Non-Designated Land	11,950	11,950	11,950	11,950	11,950	14,741
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710

Roads (in Km) ¹³

Paved	481	477	473	470	469	436
Unpaved	6	6	6	6	6	7

Sewer Lines (in Km) ¹³

Sanitary	303	296	279	270	267	238
Storm ¹⁴	310	305	296	291	286	253

Water Lines (in Km) ¹³

	399	390	382	379	375	345
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Parks Area (in Ha) (No. of Parks in Brackets) ¹⁵

Municipal ¹⁶	(62) 256	(62) 256	(61) 256	(58) 254	(55) 253	(47) 211
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 four 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

	2014	2013	2012	2011	2010	2004
Dog Licences Issued ¹⁸	8,450	8,467	8,546	8,567	8,964	7,912
Business Licences Issued ¹⁹	4,271	4,277	4,215	4,199	4,340	3,688
Building Permits						
Total Issued ¹⁹	868	684	638	796	760	900
Value ¹⁸	\$120,703,790	\$135,383,000	\$111,574,000	\$134,356,000	\$147,204,000	\$103,658,000
Police ²⁰						
RCMP Members	91.0	90.0	87.0	86.0	84.0	76
Integrated Homicide Investigation (IHIT)	3.1	3.1	3.1	3.1	2.9	—
Emergency Response Team (ERT)	1.7	1.7	1.7	1.7	1.6	—
Police Dog Service (PDS)	1.7	1.7	1.7	1.7	1.8	—
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	0.8	—
Community Safety Officers	3.0	3.0	3.0	3.0	3.0	—
Auxiliary Police Officers	20.0	30.0	31.0	23.0	19.0	—
Fire Personnel: ²¹						
Fire Chiefs/Directors	1	1	2	2	2	2
Deputy Chief	1	1	—	—	—	—
Assistant Fire Chiefs	4	4	4	4	4	4
Fire Training Officer	1	1	1	1	1	—
Fire Captains	8	8	8	8	8	—
Fire Lieutenants	5	5	4	4	4	—
Full-Time Firefighters	36	35	38	32	28	—
Paid-on-call:						
- Hall #1	31	25	29	29	51	49
- Hall #2	15	16	19	20	22	21
- Hall #3	17	16	18	15	21	23
Accumulated Surplus						
Funded Reserves	\$ 68,743,606	\$ 65,119,234	\$ 61,076,557	\$ 52,907,465	\$ 45,507,972	\$ 37,618,959
Capital Fund	—	—	—	—	—	(1,033,061)
Equity in Capital Assets	860,659,453	835,485,595	787,906,788	775,302,166	750,430,947	—
Operating Surplus	<u>18,922,123</u>	<u>15,881,038</u>	<u>13,235,095</u>	<u>11,435,382</u>	<u>11,310,343</u>	<u>10,918,247</u>
Total Surplus and Reserves ²²	\$948,325,182	\$916,485,867	\$862,218,440	\$839,645,013	\$807,249,262	\$ 47,504,145
Long Term Debt						
Parks & Recreation	\$ 18,691,327	\$ 19,868,118	\$ 21,012,595	\$ 22,125,645	\$ 23,208,131	\$ 28,957,148
Public Works	1,657,773	2,176,359	2,675,000	—	—	595,927
Protective Services	560,711	593,486	625,000	—	—	—
Public Health	2,110,207	2,166,180	2,220,000	—	—	—
General Government	<u>13,808,006</u>	<u>14,697,271</u>	<u>15,554,127</u>	<u>16,379,839</u>	<u>17,175,363</u>	<u>20,997,568</u>
Total General Fund	\$ 36,828,024	\$ 39,501,414	\$ 42,086,722	\$ 38,505,484	\$ 40,383,494	\$ 50,550,643
Waterworks Utility	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 223,781
Sanitary Sewer Utility	—	—	—	—	—	985,644
Total Gross Debt	\$ 36,828,024	\$ 39,501,414	\$ 42,086,722	\$ 38,505,484	\$ 40,383,494	\$ 51,760,068
Debt Per Capita	\$ 458	\$ 498	\$ 535	\$ 496	\$ 520	\$ 735
Debt Payment as a Percentage of Expenses ²³	4.2%	4.1%	3.8%	4.0%	4.2%	8.1%
Remaining Debt Servicing Capacity ²⁴	\$ 20,508,403	\$ 17,908,517	\$ 19,180,654	\$ 16,836,886	\$ 14,931,659	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.

Permissive Tax Exemptions

Through the adoption of an annual bylaw, the City Council provides a permissive exemption from City 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 City 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 City 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 City'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 City 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 City 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 City'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 City 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 #7016-2013**, adopted on **September 24, 2013**.

2014 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Alouette Home Start Society	11932 221 Street	\$ 1,792
Cam Neely Arena (90% exemption)	23448 105 Avenue	47,849
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	7,050
Girl Guides of Canada	26521 Ferguson Avenue	7,611
Golden Ears Winter Club (95% exemption)	23588 105 Avenue	36,666
Katie's Place	Unit 2 – 10235 Jackson Road	2,393
Maple Ridge Golf Course	20818 Golf Lane	29,299
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	145,321
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,593
Ridge Meadows Recycling Society	10092 236 Street	13,595
Ridge Meadows Senior Society	12148 224 Street	45,382
Ruskin Community Hall	28395 96 Avenue	4,005
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	13,847
Society for the Prevention of Cruelty to Animals	Unit 1 – 10235 Jackson Road	33,013

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	7,265
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,044
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	4,769
Old Japanese School House (Fraser Information Society)	11739 223 Street	3,296
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,552
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 96 Avenue	2,687
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	26,907
Burnett Fellowship Baptist Church	20639 123 Avenue	3,639
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	5,491
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	4,840
Church of the Nazarene	21467 Dewdney Trunk Road	5,275
Cornerstone Neighbourhood Fellowship Baptist Church	9975 272 Street	15,210
First Church Christ Scientist	11916 222 Street	2,382
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	10,398
High Way Church	21746 Lougheed Highway	5,726
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	5,593
Maple Ridge Baptist Church	22155 Lougheed Highway	45,762
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	5,539
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	4,203
Pentecostal Assemblies of Canada	11756 232 Street	9,561
Port Hammond United Church	11391 Dartford Street	1,503
President of the Lethbridge Stake (Mormon Church)	11750 207 Street	4,758
Roman Catholic Archbishop of Vancouver	22561 121 Street	3,421
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	8,136
Ruskin Gospel Church	28304 96 Avenue	3,194
St. John the Divine Anglican Church	21299 River Road	4,907
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	4,375
Timberline Ranch	22351 144 Avenue	384
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	16,434
Trustees of the Congregation of the Haney Presbyterian Church	11858 216 Street	6,385
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	5,077
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	2,907
Wildwood Fellowship Church	10810 272 Street	2,957
<u>Schools</u>		
Haney - Pitt Meadows Christian School Association	12140 203 Street	6,196
Meadowridge School Society	12224 240 Street	12,028
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,260
2014 Property Taxes Forgone Through Permissive Tax Exemptions		\$654,477

Major Property Tax Payers

	Registered Owner	Primary Property	Taxes Levied
1.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	\$1,035,975
2.	BC Hydro & Power Authority	Distribution Lines	1,002,952
3.	Bucci Investment Corporation Inc	Valley Fair Mall	793,905
4.	International Forest Products Ltd.	Lumber Mills	744,255
5.	M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	634,452
6.	Narland Properties (Haney) Ltd.	Haney Place Mall	596,689
7.	FortisBC Energy Inc.	Gas Lines	454,806
8.	Telus (BC Telephone Company)	Poles, Lines, Towers	451,547
9.	Canadian Pacific Railway Co.	Railway Tracks	343,238
10.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	325,910
11.	Provincial Rental Housing	Rental Housing	316,683
12.	Canadian Property Holdings	Retail	310,270
13.	Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	266,860
14.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	247,947
15.	Marv Jones Properties	Shopping Centre & Auto Dealership	239,354
16.	Viam Holdings Ltd.	Strata Rental Units	215,752
17.	Ridge Meadows U-Lok	Storage/Warehousing	214,501
18.	487559 BC Ltd	Shopping Centre	211,319
19.	Kanaka Business Park Development Ltd	Business Park	184,052
20.	Runnel Holdings Ltd	Shopping Centre & Fast Food	180,850
21.	Great Pacific Industries	Shopping Centre	175,701
22.	Target Products Ltd	Storage/Warehousing/Vacant Land	173,583
23.	Ron Jones Ltd.	Retail	165,599
24.	Maple Ridge Senior Village Holdings Ltd	Senior Living	160,901
25.	Squamish Projects Ltd	Lumber Mills	158,956
26.	Stella-Jones Canada Inc	Storage/Warehousing	157,533
27.	0766349 BC Ltd	Lumber Remanufacturing	151,713
28.	Royal Canadian Legion Branch No 88	Strata Rental Units/Legion	144,796
29.	R P M Holdings Ltd	Auto Dealership	143,131

Assessment/Taxation Comparative Statistics

	2014	2013	2012	2011	2010	2004
Assessment for General Taxation ¹						
Land	\$ 8,409,147,922	\$ 8,193,398,168	\$ 8,212,774,149	\$ 7,893,170,824	\$ 7,185,654,432	\$ 3,816,782,967
Less: Exempt Land	<u>806,645,636</u>	<u>800,313,105</u>	<u>811,751,851</u>	<u>785,774,918</u>	<u>739,218,568</u>	<u>370,583,656</u>
Net Land Assessment	\$ 7,602,502,286	\$ 7,393,085,063	\$ 7,401,022,298	\$ 7,107,395,906	\$ 6,446,435,864	\$ 3,446,199,311
Improvements						
Less: Exempt Imp & Utilities	<u>684,076,357</u>	<u>563,485,980</u>	<u>580,271,129</u>	<u>535,224,486</u>	<u>543,508,736</u>	<u>345,286,474</u>
Net Improvement Assessment	\$ 5,031,959,348	\$ 5,119,877,228	\$ 5,058,146,477	\$ 5,122,565,870	\$ 4,940,739,191	\$ 2,618,984,617
Total Taxable Assessment	\$12,634,461,634	\$12,512,962,291	\$12,459,168,775	\$12,229,961,776	\$11,387,175,055	\$ 6,065,183,928
Assessment for School Taxation ¹	\$12,591,048,264	\$12,407,006,433	\$12,342,368,776	\$12,074,728,558	\$11,271,250,273	\$ 6,024,123,753
General & Debt Tax Rates (per \$1,000) ²						
Residential	\$ 4.4199	\$ 3.8564	\$ 3.7089	\$ 3.5654	\$ 3.6127	\$ 4.5388
Utilities	39.6181	36.0138	36.2833	36.5885	36.9355	40.0000
Industrial	34.5830	33.5237	32.9650	31.3503	29.7333	55.7501
Business/Other	12.6098	11.0118	10.6591	11.0721	10.8408	14.0547
Seasonal/Recreational	12.6858	10.8926	10.4940	10.3621	10.0637	11.3809
Farm	30.0585	25.0879	24.4024	23.0294	22.1579	16.1870
School Tax Rate (per \$1,000) ¹						
Residential	\$ 2.0544	\$ 2.0390	\$ 2.0127	\$ 2.0126	\$ 2.1080	\$ 3.3732
Utilities	13.6000	14.0000	14.2000	14.1000	14.4000	15.0000
Industrial	2.4000	2.4800	2.5600	2.6400	3.4000	12.5000
Business/Other	6.0000	6.2000	6.4000	6.6000	6.8000	9.9000
Seasonal/Recreational	3.4000	3.4000	3.4000	3.4000	3.5000	4.5000
Farm	3.4500	3.4500	3.4500	3.4000	6.8000	6.8000
Residential Tax Rate (per \$1,000) ²						
General (incl. Reg. Library)	\$ 4.4199	\$ 3.8564	\$ 3.7089	\$ 3.5654	\$ 3.6127	\$ 4.4899
Debt after 2004 incl. above 2005=Fire	.0426	.4269	.3799	.3324	.2997	.0489
Transit Authority (GVTA)	.3315	.3252	.3244	.3500	.3802	.2725
Local School Levy	2.0544	2.0390	2.0127	2.0126	2.1080	3.3732
Regional District	.0586	.0624	.0575	.0658	.0686	.1041
Municipal Finance Authority	.0002	.0002	.0002	.0002	.0002	.0003
BC Assessment	<u>.0619</u>	<u>.0610</u>	<u>.0599</u>	<u>.0621</u>	<u>.0664</u>	<u>.1057</u>
	\$ 6.9691	\$ 6.7711	\$ 6.5435	\$ 6.3885	\$ 6.5358	\$ 8.3973
Utilities & Penalties						
Current Years Levy	\$127,677,318	\$122,454,692	\$117,585,020	\$112,008,686	\$106,543,694	\$ 73,408,051
Per Capita	\$ 1,608	\$ 1,542	\$ 1,494	\$ 1,443	\$ 1,394	\$ 1,043
Collections	\$123,129,862	\$117,829,626	\$112,753,690	\$107,423,059	\$102,068,269	\$ 71,248,685
Percent of Levy	96.44%	96.22%	95.89%	95.91%	95.80%	97.06%
Gross Tax Collections	\$127,733,292	\$122,315,910	\$117,147,840	\$111,075,275	\$105,757,417	\$ 74,276,472
Percent of Current Levy	100%	99.89%	99.63%	99.17%	99.26%	101.18%
Taxes Outstanding	\$ 6,606,456	\$ 6,662,430	\$ 6,523,648	\$ 6,086,468	\$ 5,154,984	\$ 2,951,152

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 2014 Taxable Values							
For General Purposes (\$ in 1,000's)	11,547,525	12,911	17,774	207,624	840,718	2,894	5,016
Percentage of Taxable Values	91.40%	.10%	.14%	1.64%	6.66%	.02%	.04%
Percentage of General Taxation	77.80%	.79%	.94%	4.00%	16.17%	.10%	.20%

Analysis of 2014 Rates (Per \$1,000)

General and Debt	4.4199	39.6181	34.583	12.6098	12.6098	12.6857	30.0585
Park & Rec Improvement Levy	.0181	.1626	.1419	.0518	.0518	.0521	.1234
Drainage, Park & Rec Improvement	.0245	.2193	.1914	.0698	.0698	.0702	.1664
School	2.0544	13.6000	2.4000	6.0000	6.0000	3.4000	3.4500
BC Assessment	.0619	.5115	.5115	.1755	.1755	.0619	.0619
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0586	.2051	.1992	.1992	.1436	.0586	.0586
Transit Authority	.3315	2.7417	2.113	1.7007	1.4508	.3170	.3665

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.

Revenue & Expenses

Last Five Fiscal Years Comparison

Revenue

	2014	2013	2012	2011	2010
Property Taxes	\$ 71,350,132	\$ 68,079,360	\$ 64,939,423	\$ 61,065,872	\$ 57,102,978
Fees	38,572,819	35,843,766	34,698,238	32,936,021	31,986,573
Investment Income	2,424,879	2,577,212	3,486,028	3,473,800	3,936,552
Developer Contributions	31,926,000	56,381,553	22,336,304	23,796,028	28,178,044
Government Transfers	3,567,536	4,692,641	5,240,643	13,574,005	8,689,257
Other Proceeds and Gains (losses)	(1,353,953)	(2,449,158)	(1,530,761)	(530,207)	(338,223)
	<u>\$146,487,413</u>	<u>\$165,125,374</u>	<u>\$129,169,875</u>	<u>\$134,315,519</u>	<u>\$129,555,181</u>

Expenses

Analysis by function

Protective Services	\$ 31,988,914	\$ 31,159,175	\$ 30,619,435	\$ 28,793,697	\$ 26,763,533
Transportation Services	17,323,495	16,624,764	16,781,930	16,032,874	15,281,119
Recreation & Cultural	21,183,974	19,628,824	19,529,726	19,729,780	19,251,435
Water Utility	15,375,275	14,809,051	13,138,936	10,581,132	10,602,971
Sewer Utility	9,341,867	9,582,651	9,279,252	8,787,219	8,340,931
General Government	14,517,314	13,565,957	13,307,270	12,816,529	12,813,760
Planning, Public Health & Other	4,917,259	5,487,525	3,939,899	3,665,417	3,637,850
	<u>\$114,648,098</u>	<u>\$110,857,947</u>	<u>\$106,596,448</u>	<u>\$100,406,648</u>	<u>\$ 96,691,599</u>

Analysis by object

Goods and Services	\$ 53,130,560	\$ 53,384,258	\$ 49,979,189	\$ 45,780,996	\$ 44,652,062
Wages and Salaries	40,284,322	37,273,383	36,623,805	35,098,108	32,790,856
Interest and Financing Fees	2,139,323	2,249,331	2,372,700	2,391,798	2,468,972
Amortization Expense	19,093,893	17,950,975	17,620,754	17,135,746	16,779,709
	<u>\$114,648,098</u>	<u>\$110,857,947</u>	<u>\$106,596,448</u>	<u>\$100,406,648</u>	<u>\$ 96,691,599</u>

Annual surplus	\$ 31,839,315	\$ 54,267,427	\$ 22,573,427	\$ 33,908,871	\$ 32,863,582
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Net financial assets	\$ 51,798,865	\$ 41,980,206	\$ 32,721,228	\$ 22,339,124	\$ 16,503,061
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Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Capital Acquisitions					
General Government	\$ 1,610,712	\$ 1,070,337	\$ 724,597	\$ 913,388	\$ 1,500,502
Transportation	24,936,296	42,901,006	19,686,585	16,858,455	22,641,078
Parks and Recreation	7,704,331	5,125,275	4,016,042	10,236,766	10,366,173
Protective Services	2,875,132	353,552	672,549	826,326	3,263,489
Public Health and Other	800,664	193,328	439,678	1,460,975	49,986
Sanitary Sewer & Waterworks	5,178,688	15,859,050	6,175,948	15,999,550	7,998,952
Total Capital Acquisitions	<u>\$43,105,823</u>	<u>\$65,502,548</u>	<u>\$31,715,399</u>	<u>\$46,295,460</u>	<u>\$45,820,180</u>
Source of Funding					
Revenue Funds	\$ 9,660,716	\$ 8,576,784	\$ 7,867,805	\$11,199,633	\$ 8,024,025
Reserve Funds	3,796,703	1,895,480	1,239,378	1,277,606	4,761,780
Contributed Assets	23,232,212	46,543,513	16,709,523	21,277,048	17,341,385
Grants	942,949	1,717,767	2,097,109	10,324,145	6,329,745
Development Fees & Other	5,473,243	6,769,004	3,801,584	2,217,028	9,363,245
Total Financing	<u>\$43,105,823</u>	<u>\$65,502,548</u>	<u>\$31,715,399</u>	<u>\$46,295,460</u>	<u>\$45,820,180</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.

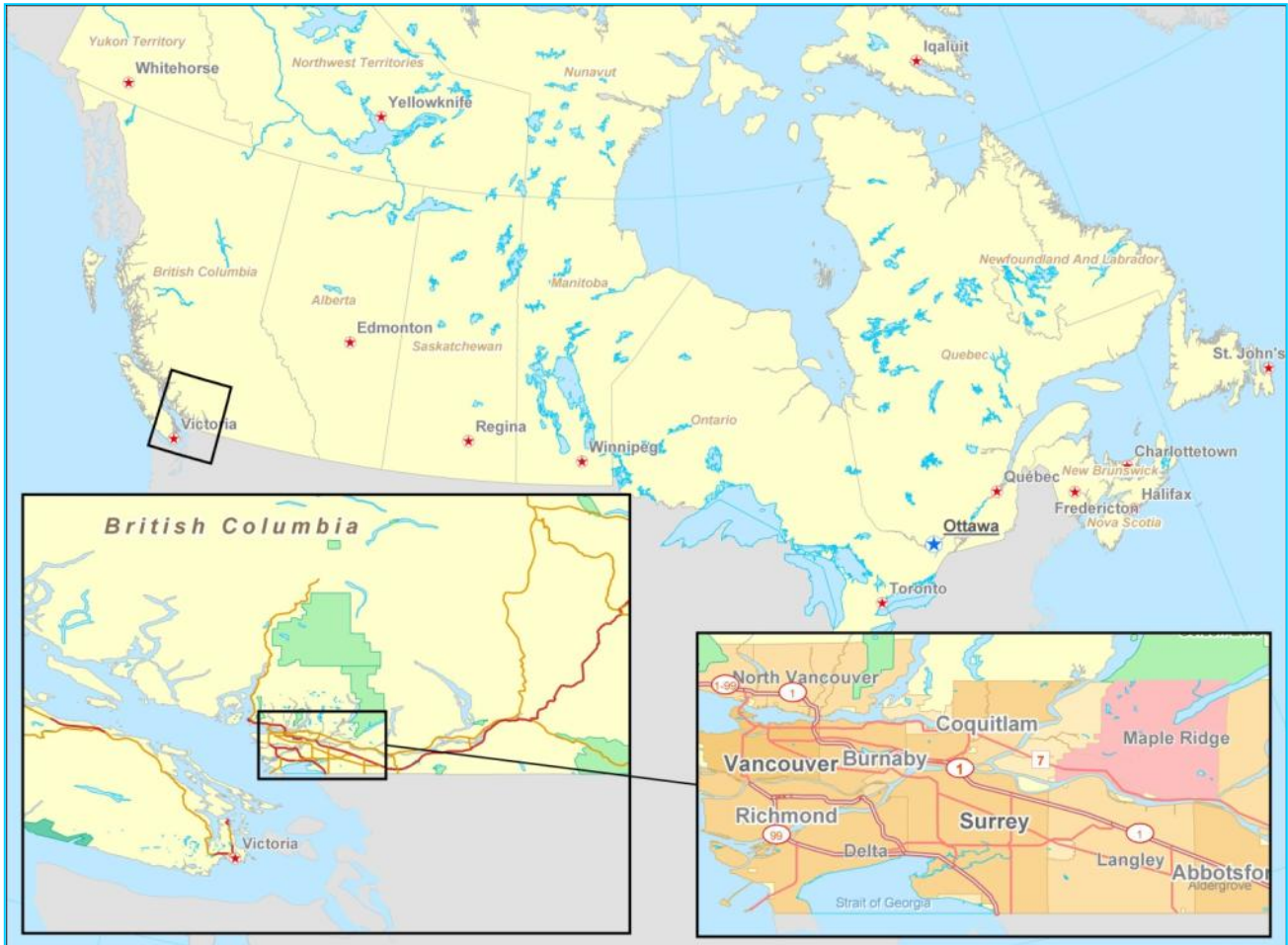
Taxes – Compulsory charges levied by the District for the purpose of financing services performed for the common benefit of the citizens.

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.

City 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 City 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



MAPLE RIDGE

British Columbia

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