

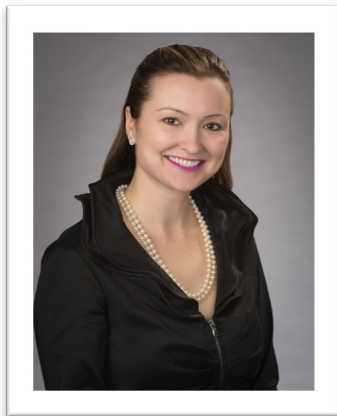
City of Maple Ridge | British Columbia | Canada

2016  
Annual Report  
For Fiscal Year Ending  
December 31, 2016



# 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





## **2016 Annual Report**

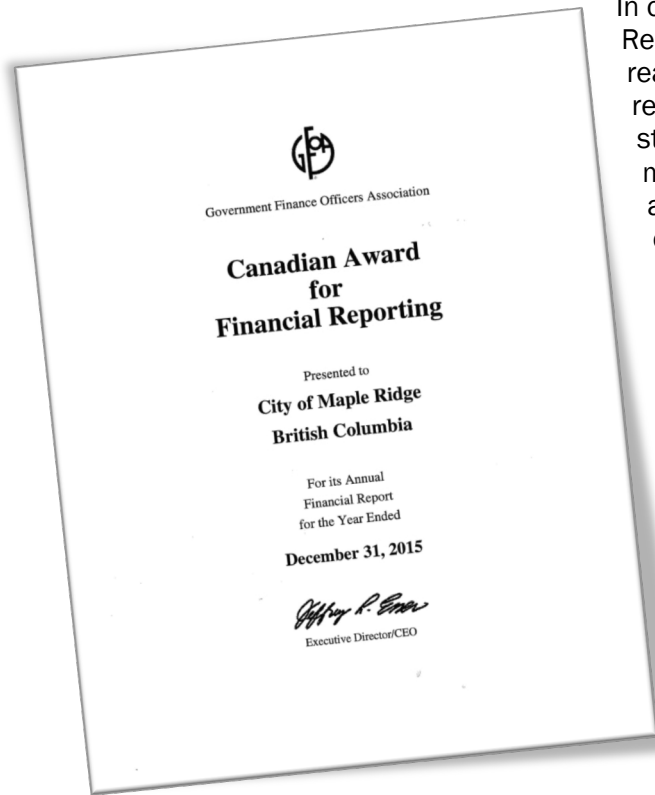
# **City of Maple Ridge**

British Columbia, Canada

**Fiscal Year ending December 31, 2016**

**11995 Haney Place  
Maple Ridge, BC V2X 6A9  
Telephone: 604-463-5221  
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[twitter.com/yourmapleridge](https://twitter.com/yourmapleridge)**

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, 2015. 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 26<sup>th</sup> consecutive year.

## About This Report

City of Maple Ridge  
British Columbia, Canada

Annual Report  
for the year ending  
December 31, 2016

Designed and prepared by the Finance Department  
in cooperation with all City departments  
May 2017

Photography by *In View Images, Ray Urner Photography and Emi Jaeger*

*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 Maple Ridge's Council and the citizens of the City of Maple Ridge, I am pleased to present the 2016 Annual Report. This report is part of a series of publications and online tools that ensure our citizens have a high degree of accessibility and transparency in a format that is easy to use.

The Annual Report will provide you with an overview of our City's financial performance for the fiscal year ending on December 31, 2016. In addition to an overview of our financial performance, this report provides citizens with an overview of our City's progress as outlined in our Strategic Direction & Progress Report.

I would like to acknowledge the work of our leadership team, CAO Ted Swabey and General Managers Paul Gill, Frank Quinn and Kelly Swift. They, and all the staff at the City of Maple Ridge, work diligently to deliver key projects outlined in the business plan and take advantage of opportunities, that we refer to as 'found milestones,' to produce an impressive list of accomplishments across all divisions.

In 2016 we said goodbye to a number of staff members who have been architects of change in the City. Fire Chief Dane Spence is one such staff member. He played a key role in the evolution of the Maple Ridge Fire Department from volunteer service to today's composite model of service delivery. Our new Fire Chief, Howard Exner, worked closely with Dane over the years and the transition to new leadership has been seamless, reflecting the dedication and professionalism of the entire team.

Our community also mourned the death of firefighter Lieutenant Dennis TeBoekhorst in late 2016. The celebration of his life saw hundreds of firefighters from around the region and around the province come to our community to pay their respects to this special member of our Fire Department. It is a reminder that each person on our team brings their personality, their dedication, their professionalism and their gifts to the service of our community each day.

One of the big projects we started was a community consultation that will establish our priorities for parks and recreation infrastructure for the coming decades. As this publication came together, the 2016 Census revealed that Maple Ridge has grown by over 8% since 2011 and that our community now has over 82,000 residents. This kind of growth is very exciting and highlights the importance of our work to ensure we have a long term plan, as outlined in this report, to meet the challenges of growth head on.

The City of Maple Ridge has been advocating for a number of projects to improve our community. A visit to Ottawa in October of 2016 saw us meet with a number of cabinet ministers and the Prime Minister to make our pitch for local projects and programs. Since we published our last report we have received commitments for over \$100 million in Provincial funding for highway improvement projects, transitional housing and an affordable housing project for seniors. One of the most important announcements was the commitment to invest \$25 million along with School District No. 42 to build a new elementary school in the fast growing Albion neighbourhood. The City will move forward with a \$10 million Community Centre collocated with this new school to create a space that will be the heart of Albion. This project reflects how all levels of government can work collaboratively to have a huge impact on our citizens.

We are able to leverage these relationships with senior government because we have a plan – both short term and long term. This report shows you how we go from vision to delivery on our commitment. This is a very special place to live and we are all very proud to share our work with you.

*Nicole Read*

Nicole Read  
Mayor

Tel: 604-463-5221  
[nread@mapleridge.ca](mailto:nread@mapleridge.ca)

# Message from the CAO

On behalf of the employees of the City of Maple Ridge, I am very proud to present the 2016 Annual Report. This report, along with the 2016 Citizens Report, provides citizens with a look at the finances of the community for the period ending December 31, 2016.

Over the past two years, and guiding us moving forward, our workplans are created to support the emerging strategic priorities of:

- a resilient community
- pride in community
- community investment
- exceptional customer service
- fiscal responsibility



Our community is one of the fastest growing in Metro Vancouver and this means we have ever-increasing service expectations and growing challenges to demonstrate “value for taxes paid” for our citizens. This organization is full of very talented and driven professionals across so many vocations who deliver the day-to-day services that citizens rely on. This document outlines the work that is ongoing to strengthen the capacity of our services and meet the demands of our growing community.

2016 was highlighted by a major commitment from senior levels of government after years of lobbying for infrastructure improvements. Commitments to improve the transportation function, safety and accessibility will include upgrades to the Haney Bypass, completing the four-laning of the Lougheed Highway between Maple Ridge and Mission including installation of safety median barriers and increased transit service for our community connecting to and from Metro Vancouver.

We have also received commitments to build a new elementary school in Albion and a much needed supportive housing facility. In all we have over \$100 million in infrastructure commitments from the Provincial and Federal Governments.

It is an exciting time for our community and 2017 will also see Council move forward with its Facilities Plan to address recreational and cultural needs for our community.

Thank you for taking the time to explore Maple Ridge in these pages and discover all the exciting progress that is being made to build our City for current and future generations.

A handwritten signature in black ink that reads "Ted Swabey". The signature is stylized and cursive.

E. C. (Ted) Swabey  
Chief Administrative Officer

Tel: 604-463-5221  
[tswabey@mapleridge.ca](mailto:tswabey@mapleridge.ca)

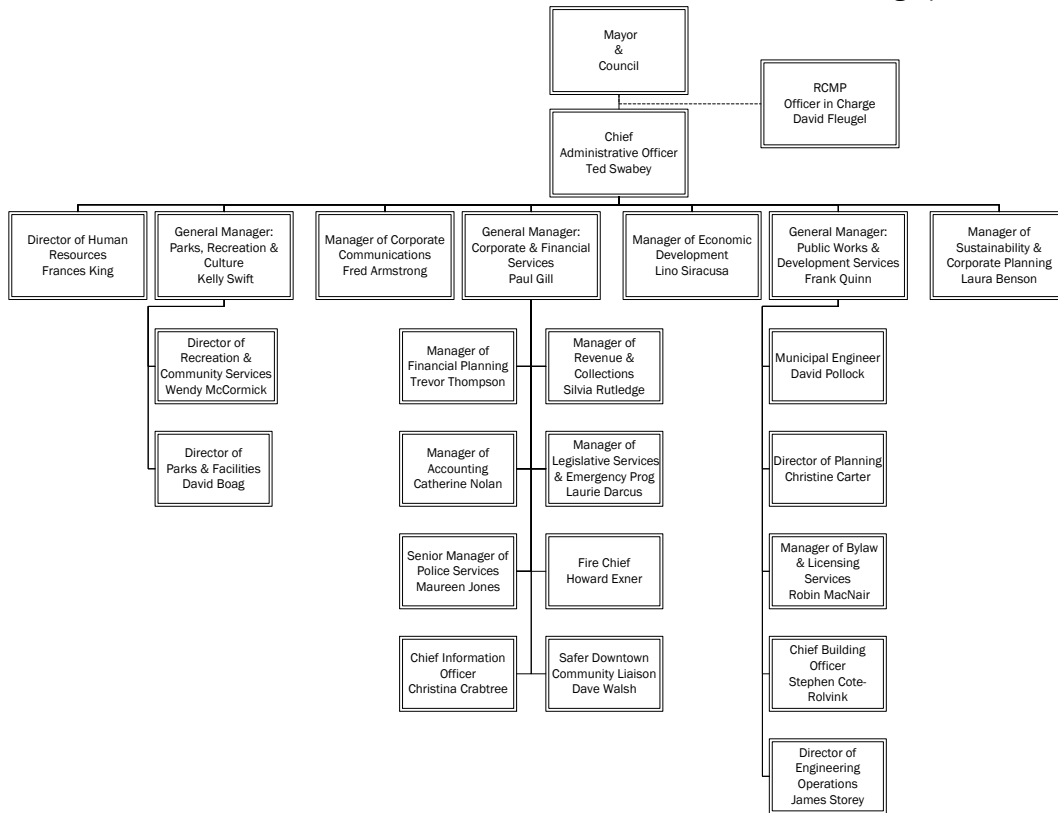
# Elected & Appointed Officials

## 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



## 2016 Appointed Officials (Department Heads)

Chief Administrative Officer.....	E.C. (Ted) Swabey
General Manager: Corporate & Financial Services.....	Paul Gill, BBA, CPA, CGA, FRM
General Manager: Parks, Recreation & Culture.....	Kelly Swift, MBA, BLS
General Manager: Public Works & Development Services .....	Frank Quinn, P.Eng., MBA
Chief Building Officer .....	Stephen Cote-Rolvink, RBO, CRBO
Chief Information Officer .....	Christina Crabtree, BA
Director of Engineering Operations.....	James Storey, ASCT
Director of Human Resources.....	Frances King, MA
Director of Parks & Facilities.....	David Boag
Director of Planning.....	Christine Carter, M.PL., MCIP
Director of Recreation & Community Services.....	Wendy McCormick
Fire Chief .....	Howard Exner, BGS
Manager of Accounting.....	Catherine Nolan, CPA, CGA
Manager of Bylaw & Licensing Services.....	Robin MacNair
Manager of Corporate Communications .....	Fred Armstrong
Manager of Economic Development .....	Lino Siracusa, BA, MBA
Manager of Financial Planning .....	Trevor Thompson, BBA, CPA, CGA
Manager of Legislative Services & Emergency Program .....	Laurie Darcus, MA, MMC, SCMP, CPM
Manager of Revenue & Collections .....	Silvia Rutledge
Manager of Sustainability & Corporate Planning.....	Laura Benson, CPA, CMA
Municipal Engineer .....	David Pollock, P.Eng.
RCMP Officer in Charge .....	Superintendent David Fleugel
Senior Manager of Police Services .....	Maureen Jones

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

Municipal Solicitors - Raymond Young QC – Local Govt and Planning Law  
- Stewart McDannold Stuart – Local Government Law



# Strategic Direction & Progress Report

## MISSION

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

## CORPORATE VALUES

<b>Leadership</b>	To encourage innovation, creativity and initiative.
<b>Service</b>	To be fair, friendly and helpful.
<b>Reputation</b>	To stress excellence, integrity, accountability and honesty.
<b>Human Resources</b>	To recognize that our people are our most valuable resource.
<b>Community</b>	To respect and promote our community.
<b>Stewardship</b>	To consider the long-term consequences of actions, think broadly across issues, disciplines and boundaries and act accordingly.

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

This report provides an opportunity to communicate the City's focus areas and to offer some information showing the progress being made in those areas.

*An effective progress reporting system gives a local government the opportunity to set expectations, targets and objectives for its operations and services. Objectives are a statement of results or outcomes that a municipality hopes to achieve. Objectives and targets should convey a clear sense of the purpose and direction of the municipality and enable those inside the community to assess its progress.<sup>1</sup>*

Maple Ridge has implemented 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, 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 following pages show some of the City's priority areas and examples of how we measure our performance in those areas. The information provided in this publication is a selection of information found on our website. All of the scorecards can be found at: [www.mapleridge.ca/787](http://www.mapleridge.ca/787).

## Community Relations

### Citizen and Business Involvement in Sustainability Efforts

Scorecard: Provide Work Opportunities for People with Developmental Disabilities

### Grow Citizens' Sense of Community

Scorecard: Aquatics Volunteers

Scorecard: Community Volunteers

Scorecard: Parks, Recreation & Culture Volunteers

Scorecard: Promote Community Group Independence

Scorecard: Support Firefighters' Charities

## Economic Development

### Support Existing Local Business

Scorecard: Business Licence Renewals

### New Investment and Employment Opportunities

Scorecard: Attract Film Productions

### Diversify the Tax Base

Scorecard: Increase Commercial Tax Base

Scorecard: Residential Tax Assessment Base

## Environment

### Reduce Energy Consumption & Greenhouse Gas (GHG) Emissions

Scorecard: Community GHG Emissions

Scorecard: Corporate GHG Emissions

Scorecard: Municipal Facility Electricity Use

Scorecard: Fire Hall No. 1 Energy Consumption & GHG Emissions

Scorecard: Leisure Centre Energy Consumption & GHG Emissions

Scorecard: Vehicle Fleet Efficiency

Scorecard: Community Charging Station Usage and GHG Emission Savings

### Stewardship of Natural Resources

Scorecard: Protect Environmentally Sensitive Areas

### Zero Waste

Scorecard: Encourage Residents and Business Owners To Reduce, Reuse And Recycle

## Financial Management

### Provide High Quality Municipal Services

Scorecard: Best Practices in Infrastructure Management

Scorecard: Capital Works Program

### Use a Formal Business Planning Framework

Scorecard: Business Planning Process

<sup>1</sup> [http://www.civicinfo.bc.ca/Local\\_Content/Manuals/4615.pdf](http://www.civicinfo.bc.ca/Local_Content/Manuals/4615.pdf)

# Strategic Direction & Progress Report

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## Key Indicators – Revenues

Scorecard: Building Permit Revenue  
Scorecard: Business Licence Revenue  
Scorecard: Dog Licence Revenue  
Scorecard: Gravel Sales Revenue  
Scorecard: Property Tax Revenue

## Key Indicators – Costs

Scorecard: Fire  
Scorecard: GVRD Sewer  
Scorecard: GVRD Water  
Scorecard: Library  
Scorecard: Police

## Financial Indicators

Scorecard: Debt Per Capita  
Scorecard: Debt Servicing Ratio  
Scorecard: Net Financial Position

## Reduce Reliance on Property Taxes

Scorecard: Maximize Return on Investment

## Governance

Scorecard: Acknowledgement Of Claims  
Scorecard: Citizen Satisfaction  
Scorecard: Switchboard Call Volume  
Scorecard: Website Visits

## Inter-Governmental Relations and Partnerships

### Partnerships And Networks With Public Agencies

Scorecard: Support the Community Social Service Network

## Safe and Livable Community

### Emergency Planning

Scorecard: EOC & ESS Volunteers Activations and Training  
Scorecard: Emergency Program Public Engagement and Education Opportunities

### Water and Sewer

Scorecard: Maintain a Dependable Sewage System  
Scorecard: Provide High Quality Drinking Water

## Fire Department

Scorecard: Fire Inspections of Multi-Family Residential Structures  
Scorecard: Reduce Fire Incidents  
Scorecard: Reduce Response Time in the Urban Response Zone  
Scorecard: Elementary Students Attending Fire Safety Education Sessions

## Emerging Social Issues

Scorecard: Concluded Bylaw Calls For Service  
Scorecard: Population Served By Authorized Police Strength  
Scorecard: Property Crime Offences  
Scorecard: Violent Crime Offences  
Scorecard: Weighted Clearance Rates - Violent Crime Offences

## 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: Citizens Who Are Satisfied With Parks & Leisure Services  
Scorecard: Citizens Who Use Parks & Leisure Services  
Scorecard: Low Income Citizens Accessing Recreation Services

## Provide High Quality Municipal Services

Scorecard: Process Commercial & Multi-Residential Permits Efficiently & Effectively

## Smart Managed Growth

### Growth Based On Sustainability Principles and Master Plans

Scorecard: Provide New Park Areas  
Scorecard: Town Centre Density

## Transportation

### Safe, Efficient Transportation Network

Scorecard: Improve Traffic Safety  
Scorecard: Provide Safe, Serviceable Roads

### Promote Alternative Modes

Scorecard: Transportation to Work

# Strategic Direction & Progress Report

ED03



## Performance Reporting Scorecard

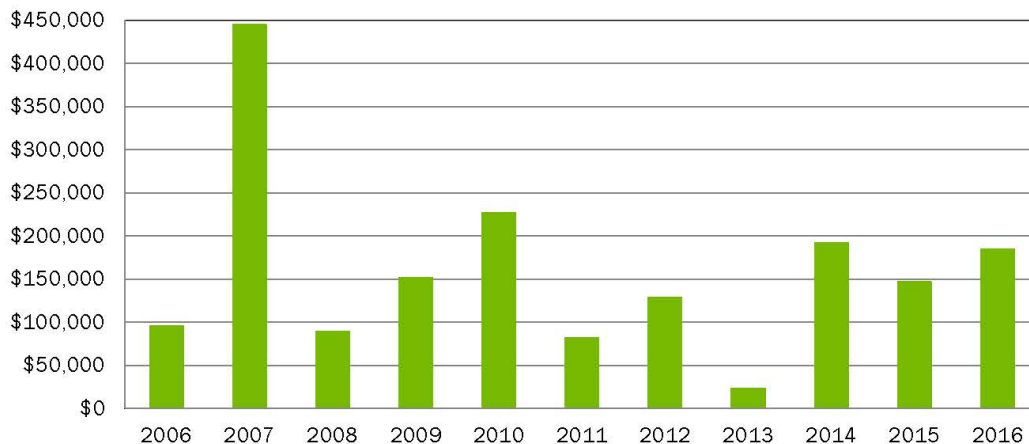
Focus Area: Economic Development

### Increase Commercial Tax Base

**Measure:** New tax revenue from the commercial tax base

Target	Overview
Build a sustainable community that includes a balance of land use types and a diversified tax base.	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. 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 and Employment Lands offers tax exemptions for three years to a number of new or improved businesses. The programs have been very successful in attracting both businesses and residents to our downtown and new job opportunities to Maple Ridge.

### New Commercial Tax Revenue



	2011	2012	2013	2014	2015	2016
<b>Commercial Tax</b>						
<b>New Revenue \$</b>	\$ 81,772	\$ 128,954	\$ 23,300	\$ 191,729	\$ 146,598	\$ 184,543

### For more information, please contact:

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 Telephone: 604-467-7472      Email: [tthompson@mapleridge.ca](mailto:tthompson@mapleridge.ca)

Scorecard last updated:  
April 28, 2017

Increase Commercial Tax Base

# Strategic Direction & Progress Report

EN01



## Performance Reporting Scorecard

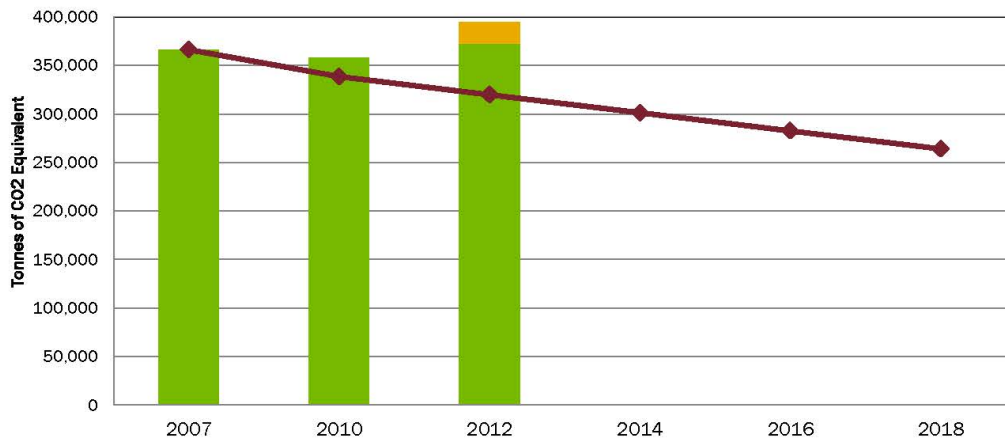
Focus Area: Environment

### Community GHG Emissions

**Measure:** Tonnes of CO2 equivalent and per capita emissions

Target	Overview
<p>By 2020, to reduce GHG emissions by 33%, compared to 2007 levels. This target is enshrined in the Official Community Plan.</p>	<p>By 2020, the BC Government committed to reduce its GHG emissions by 33%, compared to 2007 levels. This target was adopted by Maple Ridge. 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.</p> <p>These reports assist with the City of Maple Ridge's Climate Action Charter commitment to measure and report on our community's GHG emissions.</p>

### Total Community GHG Emissions



	2007	2010	2012	2014	2016	2018
<b>Target</b>	366,366	338,449	319,838	301,226	282,615	264,003
<b>Community GHG emissions<sup>1</sup></b>	366,366	358,281	372,667			
<b>Land Use Emissions<sup>2</sup></b>			21,746			

<sup>1</sup> Community GHG emissions include emissions resulting from energy use in buildings, on-road transportation and solid waste.

<sup>2</sup> Land use emissions were included in the CEEI inventory starting for the year 2012 and include emissions resulting from deforestation due to mining and municipal uses. Other land use changes are expected to be included in future CEEI reports.

### For more information, please contact:

Maya Chorobik, Research Technician

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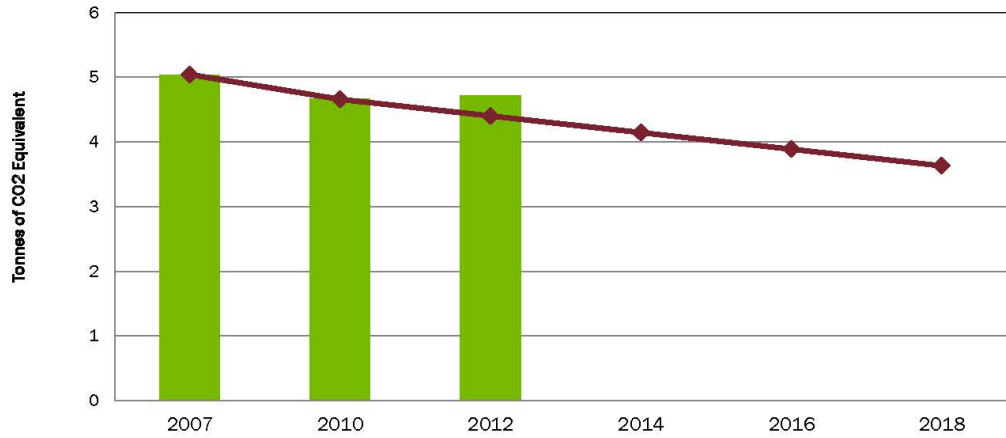
Scorecard last updated:  
March 6, 2017

Community GHG Emissions

# Strategic Direction & Progress Report

EN01

## Per Capita Community GHG Emissions



	2007	2010	2012	2014	2016	2018
<b>Target</b>	5.04	4.66	4.40	4.14	3.89	4
<b>Per Capita GHG Emissions<sup>1</sup></b>	5.04	4.67	4.72			

1 Per capita GHG emissions include emissions resulting from energy use in buildings, on-road transportation and solid waste.

## Status Reports

Sector	2007	2010	2012	2014	2016	2018
<b>Buildings</b>	<b>135,613</b>	<b>125,770</b>	<b>125,711</b>			
Commercial/Small-Medium Industrial	34,762	33,674	34,752			
Electricity	5,825	5,760	3,035			
Natural Gas	28,937	27,914	31,717			
Residential	<b>100,851</b>	<b>92,096</b>	<b>90,959</b>			
Electricity	8,033	8,117	4,561			
Natural Gas	92,818	83,979	86,398			
<b>On-Road Transportation</b>	<b>216,043</b>	<b>219,367</b>	<b>235,017</b>			
Heavy Duty Truck	33,027	29,499	30,438			
Large Passenger Cars	21,147	22,377	24,801			
Light Duty Truck	37,013	36,034	38,373			
Medium Duty Truck	29,068	36,302	40,801			
Small Passenger Cars	44,827	41,717	42,085			
SUV / Van	48,991	51,266	56,547			
Other	1,970	2,172	1,972			
<b>Solid Waste</b>	<b>14,710</b>	<b>13,144</b>	<b>11,939</b>			
<b>Land Use - Deforestation</b>			<b>21,746</b>			
Agriculture (memo)			1,219			
Mining			2,370			
Municipal			18,156			
<b>Total Emissions</b>	<b>366,366</b>	<b>358,281</b>	<b>394,413</b>	-	-	-

Scorecard last updated:  
March 6, 2017

Community GHG Emissions

# Strategic Direction & Progress Report

EN01

## Additional Information

The data for this scorecard was provided by the BC Ministry of Environment, Community Energy & Greenhouse Gas Emissions Inventory Report (CEEI) for Maple Ridge, released in December 2016.

The CEEI from the Ministry of Environment collects data from utilities, public agencies and other trusted partners, to calculate the size of each sector's carbon footprint in each local government jurisdiction across BC. The CEEI represents energy consumption and greenhouse gas emissions from community activities in on-road transportation, buildings and solid waste. 2012 CEEI data included a new category: land use change from deforestation. Emissions as a result of land use changes are reported separately on this scorecard in order to show consistency with previous reporting years. The agriculture subsector is reported as a memo item in the CEEI, meaning it is not included in the Maple Ridge's official GHG emissions footprint. It is included in this scorecard to show all available data.

The 2017 scorecard update includes Per Capita Emissions as a new metric. Maple Ridge is a rapidly growing community and an increase in total emissions is expected as a result of this growth. Reporting emissions on a per capita basis is a method of showing emissions reduction while factoring in population growth.

Please note that the numbers for 2010 and 2007 are different than those previously reported due to changes in the methodology for calculating GHG emissions. The Province has advised that CEEI is in a state of "continuous improvement". This means that new data and methodologies are used when they become available. A number of new methodologies were used in 2012. These then have to be applied to the 2007 and 2010 reports for consistency and comparability. In future years, the 2007 baseline report will always be updated to reflect the latest data and methodologies being employed.

For more information on the CEEI and access to the data set: [View Province of BC CEEI webpage](#)

For more information on Maple Ridge GHG emissions: [View GHG Emissions webpage](#)

Scorecard last updated:  
March 6, 2017

Community GHG Emissions

# Strategic Direction & Progress Report

EN07



## Performance Reporting Scorecard

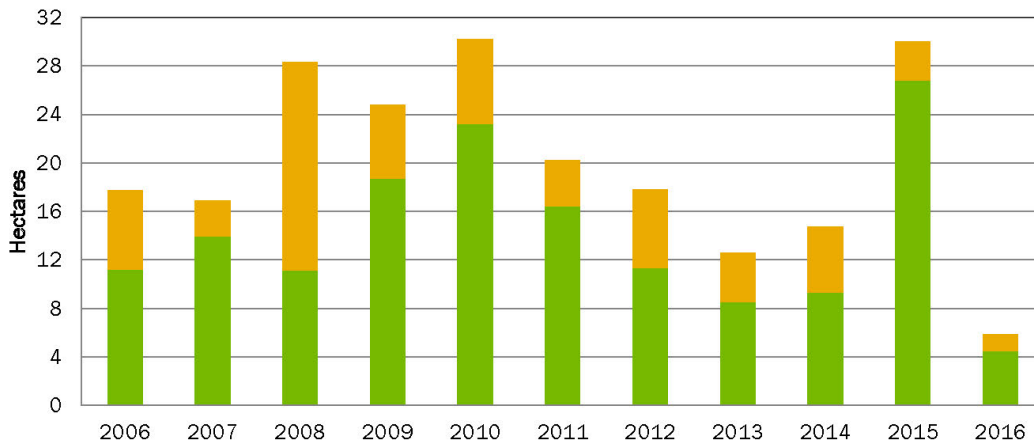
Focus Area: Environment

### Protect Environmentally Sensitive Areas

**Measure:** Number of hectares of land protected

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

### Hectares of Land Protected



	2010	2011	2012	2013	2014	2015	2016
Dedicated Park	23.23	16.43	11.34	8.53	9.35	26.83	4.50
Covenant	6.97	3.77	6.46	4.05	5.40	3.21	1.36

#### For more information, please contact:

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Scorecard last updated:  
March 9, 2017

Protect Environmentally Sensitive Areas

# Strategic Direction & Progress Report

EN07

Status Reports	2010	2011	2012	2013	2014	2015	2016
Water Course	25.10	16.60	12.60	7.15	10.53	26.60	2.98
Slope	3.00		1.20	5.69	7.19	3.60	0.72
Amenity	0.10	1.40	0.40	0.10	0.18	0.38	0.82
Storm Water			0.80			0.02	
Geotech	3.10	0.10	3.00			0.97	0.34
Veg Retention	0.10	1.90	1.50		0.06	1.38	1.09
Habitat	3.10	2.90	4.90	3.30	9.20		0.47
Dyke							
Trail	2.70	0.10					
Other							
<b>Total Area Protected</b>	<b>30.20</b>	<b>20.20</b>	<b>17.80</b>	<b>12.60</b>	<b>14.75</b>	<b>30.04</b>	<b>5.86</b>

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

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

## Additional Information

### Definitions:

Watercourse - Dedicated areas of a park or covenant for watercourse protection

Slope - Covenants for slope protection, erosion protection, visual aesthetics

Amenity - Dedicated areas of park or covenant for special amenity reasons such as rock bluffs, unique/mature tree stand, or natural heritage sites

Stormwater - Covenants for natural stormwater protection. This is different from covenants for stormpipes

Geotech - Covenants for no build areas due to geotechnical reasons

VegRetention - Dedicated areas of a park or covenant for vegetation retention purposes

Habitat - Dedicated areas of a park or covenant for habitat protection

Dyke - Dedicated areas of a park for dyke protection

Trail - Dedicated areas of a park for trail purposes

Other - Other areas protected for environmental purposes due to unspecified reasons

The Protected Areas feature class was created to help 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.

In cases where part of a Dedicated Park is for public use and another part of the park is for environmental protection, that portion of the park was extracted to be part of the Protected Area. Covenants created for slope, geotech, vegetation retention, habitat protection etc, would be included in the Protected Area feature class, whereas covenants for septic systems would not be included. The reasoning for the covenant, if stated on the legal plan, would be attributed as such. There will be occurrences where there is no reasoning for either, but was understood that those areas were protected for environmental purposes.

For more information:

[View Development Planning & Environmental Planning webpage](#)

Scorecard last updated:  
March 9, 2017

Protect Environmentally Sensitive Areas



# Strategic Direction & Progress Report

SG01



## Performance Reporting Scorecard

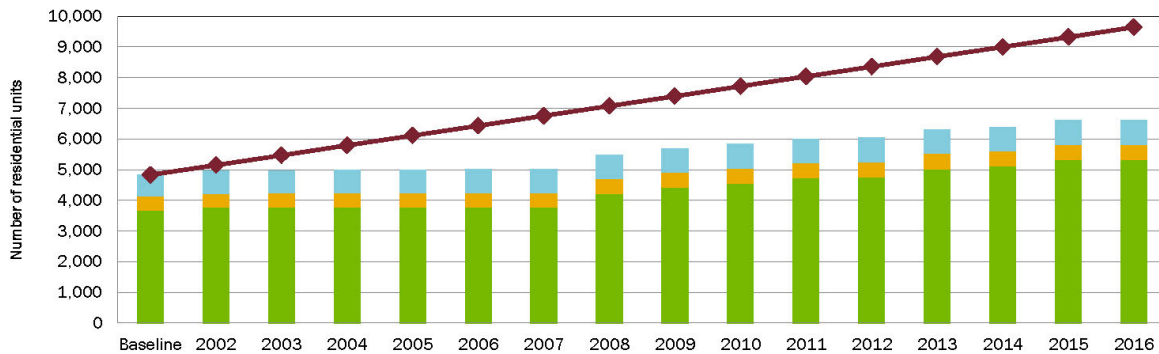
Focus Area: Smart Managed Growth

### Town Centre Density

**Measure:** The number of residential units in the Town Centre

Target	Overview
<p>(1) To accommodate 11,065 residential units within the Town Centre by the year 2021</p> <p>(2) To accommodate 50% of Maple Ridge's population growth in the Town Centre</p>	<p>Why is residential density so important to our Town Centre?</p> <p>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.</p>

### Total Number of Residential Units in the Town Centre



	Baseline	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Target</b>	4,831	5,152	5,473	5,794	6,115	6,436	6,757	7,078	7,399	7,720	8,041	8,362	8,683	9,004	9,325	9,646
<b>New Units</b>																
<b>Apartments</b>	3,689	97	2	-	-	-	-	438	215	129	160	46	254	86	222	-
<b>Townhouses</b>	444	-	4	-	-	-	-	29	-	9	-	-	10	-	-	-
<b>Single Family Homes</b>	698	32	13	14	15	3	1	3	-	2	-	-	1	3	2	1
<b>Cumulative Total</b>	4,831	4,960	4,979	4,993	5,008	5,011	5,012	5,482	5,697	5,837	5,997	6,043	6,308	6,397	6,621	6,622

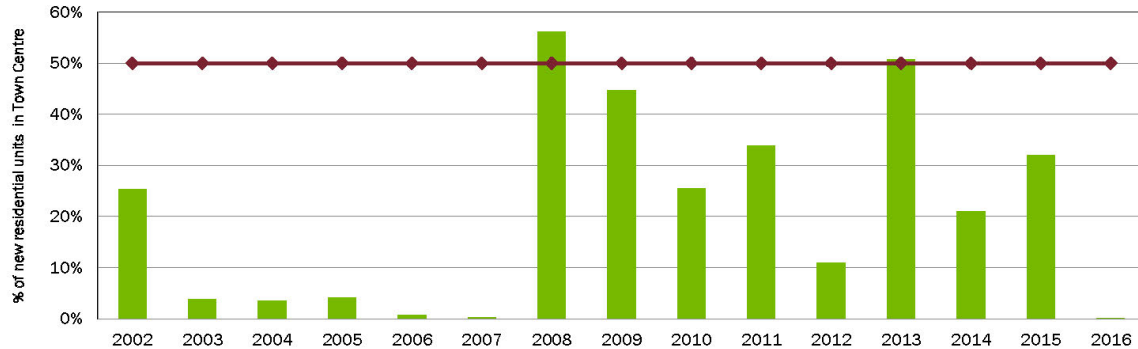
### For more information, please contact:

Laura Benson, Manager of Sustainability & Corporate Planning  
 Telephone 604-466-4338 Email: [lbenson@mapleridge.ca](mailto:lbenson@mapleridge.ca)

# Strategic Direction & Progress Report

SG01

## Percentage of Residential Units Built that are Located in the Town Centre



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
<b>Target</b>	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	
<b>New Residential Units Constructed in Maple Ridge</b>																
<b>% Located in the Town Centre</b>	25%	4%	4%	4%	1%	0%	56%	45%	26%	34%	11%	51%	21%	32%	0%	

<b>Status Reports</b>	
<b>2016</b>	The decrease in residential development in the Town Centre is due to the expiry of incentive funding in 2014, and subsequent completion of remaining projects in 2015. In 2016, 1 home was granted occupancy in the Town Centre. The unit signifies a .2% growth in Town Centre residential units. Of all the residential units granted occupancy in Maple Ridge this year, less than 1% were located in the Town Centre.
<b>2015</b>	As in previous years, the data shown in the graphs is based on Occupancy Permits issued. Although incentive funding for residential Town Centre Investment concluded in 2014, participating projects account for a portion of the Occupancy Permits granted in 2015. This year 222 apartments and 2 single-family dwellings were granted occupancy in the Town Centre area. Of all 2015 residential Occupancy permits granted in Maple Ridge 32% were located in this area, accounting for 3.5% of area growth.
<b>2014</b>	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. In 2014, 86 apartments and 3 houses were granted occupancy in the Town Centre. These units signify a 1.4% growth in Town Centre residential units. Of all the residential units granted occupancy in Maple Ridge this year, 21% were located in the Town Centre.

<b>Additional Information</b>	
For more information on the incentive program:	<a href="#">View Town Centre Investment Incentive Program</a>
To view a map of projects supported by the program:	<a href="#">View Map</a>

Scorecard last updated:  
March 31, 2017

Town Centre Density

# Strategic Direction & Progress Report

SL09



## Performance Reporting Scorecard

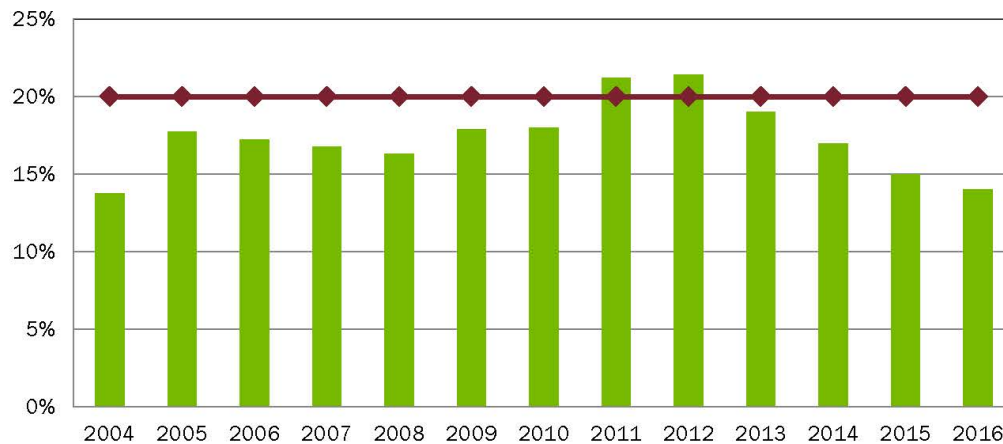
Focus Area: Safe and Livable Community

### Low Income Citizens Accessing Recreation Services

**Measure:** Percentage of low income citizens receiving low-cost recreation assistance

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

### Low Income Citizens Receiving Assistance



	2011	2012	2013	2014	2015	2016
<b>Target</b>	20%	20%	20%	20%	20%	20%
<b>Actual</b>						
<b>% of Citizens Assisted</b>	21%	21%	19%	17%	15%	14%

#### For more information, please contact:

Christa Balatti, Recreation Manager, Health and Wellness  
 Telephone: 604-467-7310 Email: [cbalatti@mapleridge.ca](mailto:cbalatti@mapleridge.ca)

Scorecard last updated:  
September 22, 2016

Low Income Citizens Accessing Recreation Services

# Strategic Direction & Progress Report

SL09

## Status Reports

<b>2016</b>	Reporting for this year includes both Pitt Meadows and Maple Ridge data. 2017 reporting will only feature City of Maple Ridge population data as a result of the dissolution of the Joint Leisure Services Agreement.
<b>2015</b>	We have seen a slight decrease in the Participation Program registration, which maybe due to additional low cost barrier programming being offered within the recreation facility.
<b>2014</b>	We have seen a slight decrease in the Participation Program registration, which maybe due to other community based funding sources that are available for children and youth accessing recreational services.
<b>2013</b>	This slight decrease in the percentage of population served is likely due to a number of additional funding opportunities within our community in which citizens are able to access a number of community and recreation-based services at a reduced rate.

## Additional Information

For more information on the Participation Program: [View Participation Program webpage](#)

Scorecard last updated:  
September 22, 2016

Low Income Citizens Accessing Recreation Services

# Strategic Direction & Progress Report

SL14



## Performance Reporting Scorecard

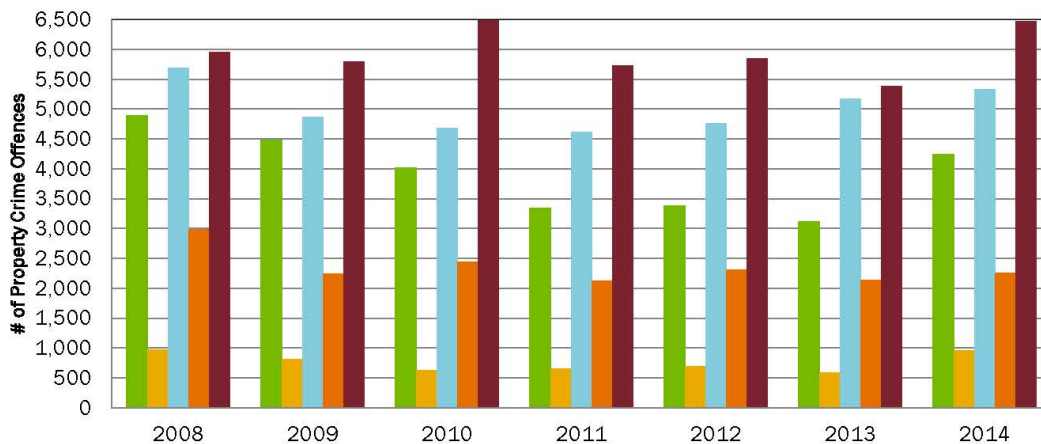
Focus Area: Safe and Livable Community

### Property Crime Offences

**Measure:** 1) The number of property crimes committed 2) The number of offences per 1,000 population

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

### Property Crime Offences Activity



	2009	2010	2011	2012	2013	2014
<b>Number of Property Crime Offences</b>						
Maple Ridge	4,471	4,012	3,338	3,379	3,105	4,233
Pitt Meadows	815	630	655	691	585	953
Coquitlam	4,864	4,683	4,619	4,758	5,172	5,332
Mission	2,247	2,438	2,127	2,317	2,135	2,253
Langley Township	5,791	6,490	5,726	5,850	5,382	6,469

\*Data Source: Stats Canada Incident-based crime statistics, by detailed violations and police services, British Columbia

#### For more information, please contact:

Maureen Jones, Senior Manager of Police Services

Telephone: 604-467-7630

Email: [mjones@mapleridge.ca](mailto:mjones@mapleridge.ca)

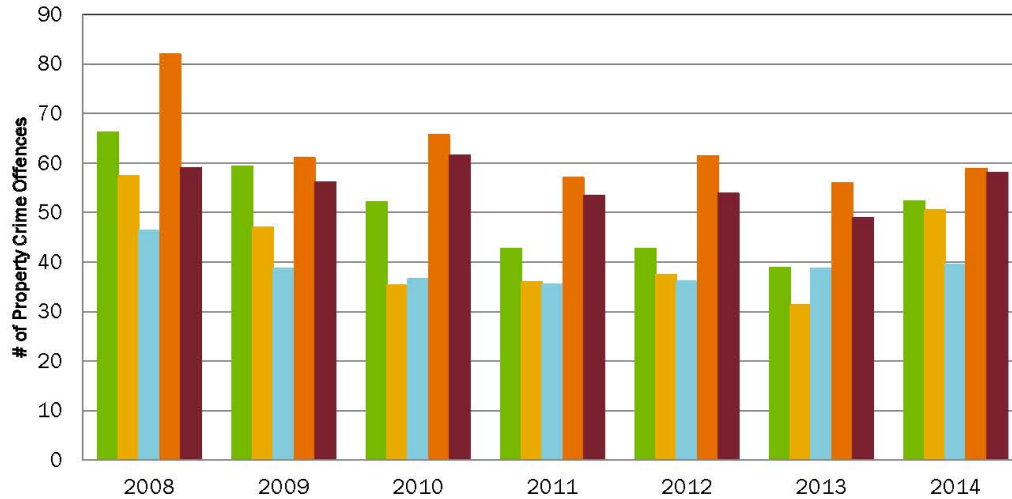
Scorecard last updated:  
September 22, 2016

Property Crime Offences

# Strategic Direction & Progress Report

SL14

## Property Crime Offences Per 1,000 Population



	2009	2010	2011	2012	2013	2014
<b>Number of Property Crime Offences Per 1,000 Population</b>						
<b>Maple Ridge</b>	59.26	52.15	42.78	42.72	38.81	52.32
<b>Pitt Meadows</b>	47.02	35.43	36.06	37.51	31.38	50.51
<b>Coquitlam</b>	38.78	36.57	35.54	36.09	38.77	39.50
<b>Mission</b>	61.06	65.68	57.05	61.41	56.06	58.87
<b>Langley Township</b>	56.15	61.60	53.49	53.86	48.93	58.08

### Status Report

**All years**

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.

### Additional Information

For more information on Policing:

[View Ridge Meadows RCMP website](#)

# Strategic Direction & Progress Report

SL16



## Performance Reporting Scorecard

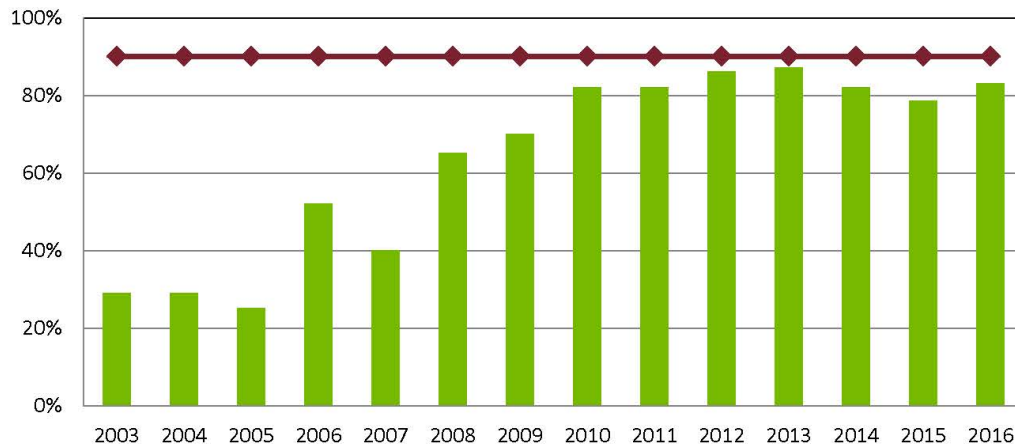
Focus Area: Safe and Livable Community

### Reduce Response Time in the Urban Response Zone

**Measure:** Percentage of residential structure fires responded to by four personnel in less than 7 minutes

Target	Overview
To respond to calls within the urban response area within 7 minutes, 90% of the time.	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.

### Urban Response Zone Calls Responded to within 7 Minutes



	2011	2012	2013	2014	2015	2016
<b>Target</b>	90%	90%	90%	90%	90%	90%
<b>Actual</b> % of Calls	82%	86%	87%	82%	79%	83%

#### For more information, please contact:

Howard Exner, Fire Chief  
Telephone: 604-463-5880

Email: [hexner@mapleridge.ca](mailto:hexner@mapleridge.ca)

Scorecard last updated:  
February 28, 2017

Reduce Response Time in the Urban Response Zone

# Strategic Direction & Progress Report

SL16

Status Reports	
2016	Responding to calls in the the Urban Response Zone, the Maple Ridge Fire Department was able to achieve a response time of seven minutes or less 83% of the time.
2015	Responding to calls in the the Urban Response Zone, the Maple Ridge Fire Department was able to achieve a response time of seven minutes or less 79% of the time.
2014	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.
2013	Hired additional firefighters to cover vacation relief. There is a slight change to the numbers reported in previous years as the methodology used has been updated to reflect the time for a 4-firefighter crew to arrive on scene to a residential structure fire in the Urban Response Area as outlined in the Fire Master Plan. This more accurately reflects the Fire Master Plan's Urban Response standard. In previous years, the data captured the arrival of the first fire department vehicle.
2012	In 2012, both Fire Hall #1 and Fire Hall #3 were staffed 24/7 with a total crew of 11.
2011	Four full-time firefighters were hired and Fire Hall #3 was staffed 24/7.

Additional Information	
<p>A target of 7 minutes, from dispatch to arrival at the scene is comprised of 1 - minute dispatching, 2 minutes - turnout - (firefighters to don personal protective equipment and the truck leaving the Hall), 4 minutes - travel time from the Fire Hall to the scene in the Urban Response area is intended to be met 90% of the time.</p> <p><b>Maple Ridge Fire Master Plan</b></p> <p>In early 2003, Municipal Council of the City of Maple Ridge directed a review of the existing fire service delivery model and asked for advice on what the Fire Department will need to look like to serve a growing community. Council direction was specifically to the Fire Chiefs and the GM: Corporate &amp; Financial Services, who then enlisted the help of the Assistant Chiefs and paid-on-call fire-fighters in developing this plan.</p> <p>The Master Planning Committee Was Tasked With:</p> <ul style="list-style-type: none"> <li>• Quantifying the fire department's current standard of service.</li> <li>• Researching and developing a recommended level of service.</li> <li>• Identifying the gaps between the current level of service and the recommended service level.</li> <li>• Providing recommendations to address the identified gaps in service.</li> </ul> <p>In Response To These Assigned Tasks The Committee:</p> <ul style="list-style-type: none"> <li>• Developed a list of core services the department should deliver.</li> <li>• Identified the training requirements to deliver these Core Services.</li> <li>• Researched and developed recommended emergency response standards.</li> <li>• Prepared a recommended frequency of fire inspections.</li> <li>• Proposed a list of proactive public education initiatives.</li> <li>• Quantified the statutory requirements for fire hall and equipment maintenance.</li> <li>• Identified specific initiatives aimed at reducing property damage and personal injury as a result of fires.</li> </ul> <p>The Key recommendations of the report support the:</p> <ul style="list-style-type: none"> <li>• Development of a composite model of Fire Department staffing.</li> <li>• Implementation of a residential sprinkler bylaw.</li> <li>• Development a community smoke alarm program.</li> <li>• Implementation of alarm monitoring for apartments.</li> <li>• Implementation of Urban, Protected Growth and Rural Response Standards.</li> <li>• Construction of Fire Hall #4 in the Albion /Cottonwood area.</li> </ul> <p>For information on the Maple Ridge Fire Department: <a href="#">View Fire &amp; Rescue webpage</a></p>	

Scorecard last updated:  
February 28, 2017

Reduce Response Time in the Urban Response Zone



# Council Committees, Commissions and Other Appointments

The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 2016 – 2017 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 & 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:

- Active Transportation Advisory Committee
- Advisory Design Panel
- Agricultural Advisory Committee
- Community Heritage Commission
- Economic Development Committee
- Environmental Advisory Committee
- Maple Ridge Resilience Initiative
- Mayor's Open Government Task Force
- Municipal Advisory Committee on Accessibility Issues
- Parcel Tax Review Panel
- Policing Task Force
- Public Art Steering Committee
- Social Policy Advisory Committee

**Members of Council** represent Maple Ridge on the boards of these agencies:

- Fraser Basin Council
- Fraser Valley Regional Library
- Mayors' Council on Regional Transportation
- Metro Vancouver Regional District
  - Metro Vancouver Aboriginal Relations Committee
  - Metro Vancouver Climate Action Committee
  - Metro Vancouver Housing Committee
  - Metro Vancouver Mayors Committee
  - Metro Vancouver Performance and Audit Committee
  - Metro Vancouver Regional Homelessness Task Force
  - Metro Vancouver Regional Parks Committee
  - Metro Vancouver Regional Planning Committee
  - Metro Vancouver Utilities Committee

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

- Alouette River Management Society
- Business Improvement Association
- Chamber of Commerce
- Emergency Planning Committee
- Fraser Health Authority
- Fraser Regional Correctional Centre
- Malcolm Knapp Research Forest Community Advisory Board
- Maple Ridge Pitt Meadows Arts Council
- Pitt Meadows Airport Society
- Ridge Meadows Recycling Society
- Ridge Meadows Seniors Society
- Ridge Meadows Youth Justice Advocacy



# Services Provided by City Departments

**Maple Ridge's operational and administrative structure is comprised of four divisions and their subsequent departments:**

## Administration

*Chief Administrative Officer – E.C. (Ted) Swabey*

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, Economic Development, the Emergency Program, Human Resources and Sustainability & Corporate Planning.

## Communications

*Manager of Corporate Communications – Fred Armstrong*

The Communications Department works with all City departments as well as Mayor and Council to provide important information to citizens and stakeholders of the City of Maple Ridge. Communications develops content and messages for the City website, social media, media releases and face-to-face interactions to ensure that information is available in a timely fashion, is open, transparent and accessible to the widest possible audience.

## Economic Development

*Manager of Economic Development – Lino Siracusa*

Economic Development provides investment attraction, business retention and expansion programs, as well as film production liaison services. We work with local business associations such as Downtown Maple Ridge Business Improvement Association and the Chamber of Commerce, and provincial and federal government agencies involved in business and economic development. We also provide administrative support and staff liaison to the Economic Development Committee to Council, and its related task force groups. In 2016 the Economic Development office also gained responsibility for Tourism marketing and product development.



## 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 Management System (BCEMS) model. In an emergency, citizens may find themselves on their own for an extended period of time. The intent is also to encourage residents to develop personal and family emergency plans and to volunteer to assist their neighbourhood and their community to begin the recovery process.



The Emergency Program is also responsible for providing Emergency 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 and Pitt Meadows 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*

Human Resources 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.

Team members provide professional advisory and consulting services in recruitment and retention; organizational development; learning and development; performance management; employee and labour relations; health, safety and wellness; compensation; payroll and benefits administration; rewards and recognition.

# Services Provided by City Departments

## Sustainability & Corporate Planning

*Manager of Sustainability & Corporate Planning – Laura Benson*

The Sustainability & Corporate Planning Department develops and administers a formal business planning framework to maintain strategic alignment throughout the organization, and accountability mechanisms to ensure the organization remains transparent and on-track.

The department manages community energy and greenhouse gas emissions planning and reporting, research, policy development and projects. Additionally, the department manages a coordinated, interdepartmental approach to sustainability, including corporate energy and emissions, waste reduction and water conservation, and community energy management.

## Corporate & Financial Services

*General Manager – Paul Gill*

The Corporate & Financial Services (CFS) Division provides a wide variety of services to Mayor and Council, and to City Departments. The Division is comprised of five Departments: Clerks, Finance, Information Technology, the Fire Department and the civilian side of the RCMP.

The services that we provide include coordinating Council work, managing revenue and cost control, developing business and financial plans, supporting property and risk management efforts, provision of information technology services and developing policies, procedures and practices contributing to the well-being of the organization. As well, we spend time answering a wide range of enquiries from our citizens.

We also take a leadership role at a number of regional tables.

## Clerk's

*Manager of Legislative Services & Emergency Program – Laurie Darcus*

The Clerk's Department is responsible for supporting legislative statutory and procedural support to the Organization. Responsibilities include agenda preparation, recording of official minutes, administration and certification of bylaws and the execution of legal documentation. The department administers the Corporate Records Management Program and is



responsible for compliance with Freedom of Information and Protection of Privacy legislation. The general local and school district elections as well as by-elections, assent of the electors and plebiscites are conducted through the Clerk's Department.

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

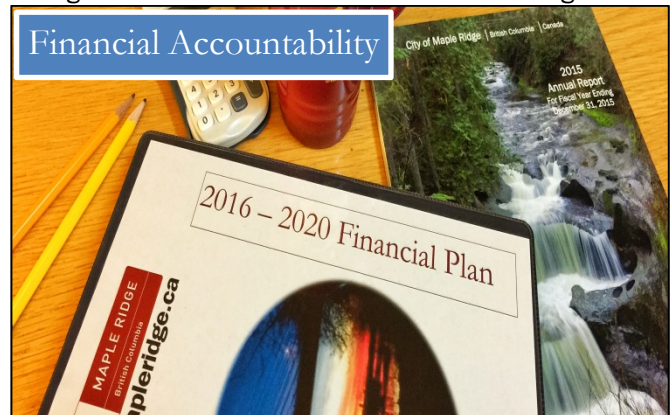
The Property Management section is responsible for the acquisition and disposal of all of the land needs at the best possible value to the taxpayer. The administration of all rental properties falls to the department. The Risk Management Program for loss control and insurance is also a function of the Clerk's Department.

## Finance

*Manager of Accounting – Catherine Nolan*

*Manager of Financial Planning – Trevor Thompson*

*Manager of Revenue & Collections – Silvia Rutledge*



The Finance Department serves as business advisors to the organization, developing creative solutions to achieve the City's financial and business objectives. Through cooperative interaction with customers & staff we support the administrative and fiscal needs of the City within a framework that ensures sound fiscal governance. We support Council's open government initiative through the provision of reports that enables Council to review and monitor city finances and through our involvement with Council's public input sessions

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 & Finance Committee.

# Services Provided by City Departments

## Information Technology

Chief Information Officer – Christina Crabtree

The goal of the Information Technology Department (IT) is to enable the City to leverage technology solutions that meet business objectives while providing an excellent customer experience. The IT Department is also responsible for managing corporate computing devices, data resources and hardware and software infrastructure. The IT team supports the operation of over 425 business computers, 100 virtual servers and 42 physical servers; in total, over 1000 networked devices and all associated telecommunications, applications and databases across over 10 locations.



More than 20 different enterprise-wide business systems run on the computing network, including financials, property, taxation, payroll, asset management, budget, recreation, business licences, incident management, action requests and the Geographic Information System. The department maintains corporate communications assets which include telephone, 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 developing business solutions 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 – Howard Exner

Our **MISSION STATEMENT** says what we do – **Protect Life, Property and the Environment**. We do this with dedicated and well trained paid-on-call and career firefighters, chief officers and administrative support staff.

The Fire Department is committed to utilizing and strengthening our composite model using a core of full time firefighters for the day to day duties, while maintaining a large pool of trained paid-on-call firefighters for large scale emergency events. This model is very innovative in the industry and financially sustainable.

We have three main tenants of service that serve our City:

- **Operations**
  - The Fire Department relies heavily on cross-training in multiple disciplines to ensure that the department functions safely, effectively and efficiently in a multitude of operations, e.g. fires, medical aids, rescues of both people and animals and other public assistance.
- **Fire Prevention**
  - The department is actively engaged in proactive fire prevention measures such as fire and life safety inspections, public education, development planning and bylaw development that contribute to promoting a safe and livable community.
- **Administration**
  - The business of operating the Fire Department is the responsibility of the administration division. This group is charged with the difficult task of balancing service demands with affordability in a sustainable fashion. We also conduct the day to day duties of running the fire department.
  - The Chief Officers each assume specialized administrative duties as well as assuming the role of Duty Chief on a rotating basis.

## Ridge-Meadows RCMP/Police Services

Officer in Charge – Superintendent David Fleugel

The Ridge Meadows RCMP Detachment is proud to provide policing services for Maple Ridge and Pitt Meadows. The detachment is fully integrated between both cities and operates the hub of operations in Maple Ridge supplemented by a newly renovated and expanded Community Police Office in Pitt Meadows. The Ridge Meadows RCMP currently has 121 police officers on strength, with 96 assigned to Maple Ridge, 22 assigned to Pitt Meadows and 3 funded by the Province of BC. Maple Ridge and Pitt Meadows also contributes the equivalent of 12 members in integrated (Metro Vancouver area) specialized integrated teams.

45 City employees provide operational and administrative support for exhibits, prisoner guarding, client services, records management, crime analysis, court services, media relations, and fleet maintenance.



# Services Provided by City Departments

In addition, the detachment has a robust volunteer program and an active and dedicated volunteer base who are passionate about community, public safety and crime prevention programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch and the RCMP Auxiliary Constable Program.

The Ridge Meadows RCMP's strategic priorities are based on three broad focus areas. They are Increased Community Safety, Effective and Efficient Policing and Continuous Improvement. The detachment achieves their objectives through a variety of critical partnerships within the community and the citizens and also through a crime reduction strategy, community policing and crime prevention programs.

## Parks, Recreation & Culture

*General Manager – Kelly Swift*

The Parks, Recreation & Culture (PRC) 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, PRC 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 enquiries and requests for assistance the public.

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

### Parks & Facilities

*Director of Parks & Facilities – David Boag*

Parks, Facilities & Open Space provides and maintains a wide variety of recreational sites that contribute to healthy lifestyles in this rapidly growing community. The Parks Planning and Operations section is responsible for the acquisition, planning and development of parks in accordance with the Parks,



Recreation and Cultural Master Plan and the maintenance of the City's parks system, which includes sport fields, playgrounds, sports courts, dog parks as well as ornamental displays, street trees, an extensive trails inventory and a large number of greenbelt areas. This section also operates and maintains two City owned cemeteries and provides administration for interment services, recordkeeping and public inquiries.

The Facilities section, in cooperation with the Recreation & Community Services Department, provides maintenance services to a number of public meeting and sport/athletic activity facilities, including the Leisure Centre, Greg Moore Youth Centre, Hammond Hall, Whonnock Lake Community Centre as well as spray parks and an outdoor pool.

Other municipal facilities, including the public library, the ACT, museums, arena, 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.

### Recreation & Community Services

*Director of Recreation & Community Services – Wendy McCormick*

The Recreation & Community Services Department recognizes that community engagement, and active living is essential to personal health and quality of life. 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 a caring and vibrant community.

In cooperation with the Parks & Facilities Department, Recreation & Community Services operate facilities including the Maple Ridge Leisure Centre, Planet Ice, the Maple Ridge Library and a number of 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, Fraser Valley Regional Library and School District No. 42. 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 Museum

# Services Provided by City Departments

Society through Operating Agreement models. These organizations manage the operation of facilities, programs and services. Public art programs are supported through the Maple Ridge Public Art Advisory Committee.

Services include the delivery of recreation and education programs in arts and culture, aquatics, fitness, sport, day camps, ice-skating and more through drop-in and pre-registered delivery models. Other services include; recreation access programs and supports, participating and facilitating community planning tables for healthy community initiatives. Customer service functions include facility, field and arena bookings, program registration, membership and admission processing.

The Recreation & Community Services Department is comprised of the following function areas: Youth Services, Neighbourhood Services, Social Planning, Seniors Services, Arts, Culture and Heritage, Festivals & Special Events and Volunteer Services, Children's Recreation, Aquatics, Health and Wellness, Business Operations, Marketing and Promotions, Facility Booking and Facility Infrastructure project planning and implementation. Recreation and Community Services work with community networks and partners to ensure that there are an abundance of opportunities for citizens to connect, engage, participate and contribute to community and opportunities to strengthen the capacity of both individuals and community organizations. The department provides programming for all ages by meeting community needs for opportunities to experience health and wellness, general interest, childcare and lifelong learning programming. Services are delivered directly through the operation of facilities such as the Maple Ridge Leisure Centre and Hammond Pool or through community partners.

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## Public Works & Development Services

General Manager – Frank Quinn

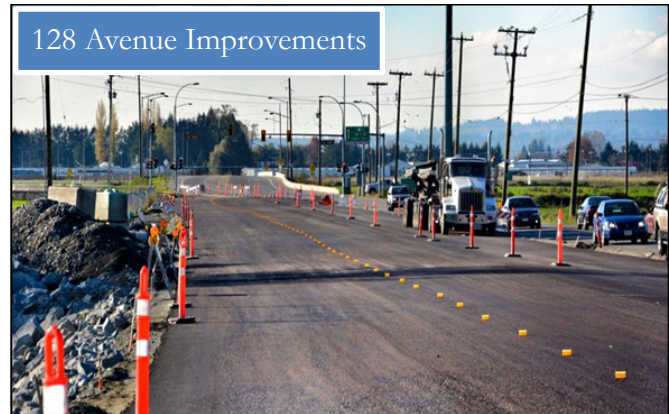
The Public Works & Development Services (PWDS) division is responsible for carrying out corporate initiatives as directed by Council. PWDS provides leadership in the implementation of services including development processing, the issuance of building permits and business licences and the construction, operation and maintenance of City infrastructure. In addition, the division attends to enquiries and requests for assistance from the public. The people in the division strive to provide excellent customer service and present a business friendly 'How Can I Help?' approach.

The division continues to work with its partners such as the Urban Development Institute, and Greater Vancouver Homebuilders Association and the Downtown Business Improvement Association to ensure its processes align with Best Practices. The Division sees public consultation being at the forefront of its activities and continues to build a successful public consultation process to engage and inform residents.

## Engineering

*Municipal Engineer – David Pollock*

The core driver for the Engineering Department is ensuring that the residents of the City of Maple Ridge can rely upon high quality infrastructure services including drinking water, sanitary sewage collection, rain water discharge as well as the multi-modal transportation network.



The Engineering Department develops and implements initiatives and programs to construct municipal infrastructure services in support of ongoing growth throughout the City as well as maintaining the existing infrastructure through the complete life cycle. The foundation for the management of municipal infrastructure is a suite of coordinated Master Plans that cover all infrastructure sectors.

Capital project definitions, along with appropriate funding sources are developed for consideration in the City's Financial Plan. The Engineering Department staff oversee those projects through conception, design, tendering, construction and administration for roads, sewers, drainage and water works.

Land development applications are reviewed for compliance with the City standards and the confirmation of the infrastructure servicing requirements.

The management of the overall transportation system includes consideration of all travel modes – walking, cycling, transit as well as vehicles. Rapid growth throughout the City, especially where developments occur in a non-linear manner often provides challenges, especially for sidewalk connectivity.

The City's ability to respond to large-scale emergency or disaster situations is critical and the Engineering Department plays a significant role within the City's Emergency Operations Centre, providing professional expertise and advice on a large range of hazard mitigation and risk management issues.

The Engineering Department works in close cooperation with other departments within the City and staff also provide information and technical expertise to internal City committees as well as a number of external regional committees.

# Services Provided by City Departments

## Licences, Permits & Bylaws

*Chief Building Officer – Stephen Cote-Rolvink*  
*Manager of Bylaw & Licensing Services – Robin MacNair*

The Licences, Permits & Bylaws Department contributes to the corporate vision by identifying policy initiatives that enhance Maple Ridge’s “business friendly” approach by pursuing compliance of City bylaws in a fair and consistent manner; ensuring that all construction works carried out within the City comply with the conditions detailed within the Maple Ridge Building Bylaw by providing excellent customer service. The Department works closely with development and building communities through participation on the Development Liaison Committee and hosting Builders Forums.

The department also works closely with the Economic Development Department issuing business licences and providing enhanced customer service. The department also administers the dog licence program and works with the BCSPCA with regard to animal welfare.

## Operations

*Director of Engineering Operations – James Storey*



The Operations Centre takes pride in providing efficient, proactive and responsive customer service to our residents. Personnel monitor and maintain roads, sidewalks, signage, street lights, traffic lights, fleet equipment, storm water management, water distribution, sewage collection and City procurement.

Operational focus is on the health and safety of the citizens of Maple Ridge, while protecting the large investment in public works, underground infrastructure and environment. The Operation Centre is committed to providing essential and convenient services at a minimum cost to taxpayers, in an efficient manner to meet current and future needs.

## Planning

*Director of Planning – Christine Carter*

The Planning Department supports Council’s direction through the creation and application of a number 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 to ensure that area residents are kept informed, and that 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. The department also supplies information and works closely with external agencies (e.g. Agricultural Land Commission, Metro Vancouver).

The department has a group of environmental specialists who together with planners and engineers are working so 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 direction and 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.



# 2016 Awards

## Maple Ridge is the Recipient of Many Awards for Innovation and Excellence



Maple Ridge was recognized with a **'Professional Development Award'** from the **Canadian Association of Municipal Administrators (CAMA)** for our Business Administration Diploma Program. The Professional Development Award recognized our municipality for developing a unique and innovative professional development program for our staff that can be used as a guide for other municipalities. CAMA identified our program for supporting opportunities for advancement, providing the ability to applying the learned to our work environment and engaging our employees at all levels within our organization.



Maple Ridge received our 20<sup>th</sup> consecutive **'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.

Maple Ridge received our 26<sup>th</sup> consecutive **'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.

Maple Ridge received our 14<sup>th</sup> **'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.



Maple Ridge received a **'Gold Award'** for the 2014 Citizens Report. **Hermes Creative Awards** is an international competition for creative professionals involved in the concept, writing and design of traditional and emerging media that recognizes outstanding work in the industry. Judges are industry professionals who look for companies and individuals whose talent exceeds a high standard of excellence and whose work serves as a benchmark for the industry.



Maple Ridge received the **MarCom 'Gold Award'** for the 2014 Citizens Report and the **'Platinum Award'** for the 2015 Citizens Report in the Publications/ Annual Report/Government category.

The MarCom Awards is an international competition for marketing and communication professionals involved in the concept, writing and design of marketing and communication programs and print, visual and audio materials. The competition has grown to perhaps the largest of its kind in the world.



The **Metro Vancouver Chapter of the Commercial Real Estate Development Association (NAIOP)** presented the City with two awards for Municipal Excellence recognizing Maple Ridge as the **'Most Improved'** and **'Most Business Friendly Municipality'** in the region. This is the second year that Maple Ridge has received these awards.

National NAIOP Vancouver represents commercial real estate developers, owners and investors of office, industrial, retail and mixed-use properties. It provides strong advocacy, education and business opportunities and connects its members through a powerful North American network.



Maple Ridge was recognized with a **'Honourable Mention Award'** from the **Canadian Society of Safety Engineers** and **WorkSafeBC** for the category under Regional Government/Cities/Municipalities. The City was recognized for excellence, professionalism and expertise in occupational health and safety for our participation in a series of activities related to safety during NAOSH week in a creative way that showcased our commitment to safety.

For More Information on City Awards Visit  
[www.mapleridge.ca/320/Awards](http://www.mapleridge.ca/320/Awards)



# Summary of Services and Regional Relationships



Maple Ridge is nestled between the Golden Ears Mountains, part of the Coast Mountain Range, and the Fraser River. Our City is the sixth oldest and eleventh largest (by land size) of the 162 municipalities in British Columbia. Much has changed since the City was incorporated in 1874 and the City of Maple Ridge now provides an extensive suite of local government services:

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Cemetery Services
- Drainage
- Economic Development
- Emergency Preparedness
- Filming Production Support
- Financial Planning
- Heritage
- Land Use Planning
- Parks, with the exception of Golden Ears Park, which is a Provincial Government responsibility and Kanaka Creek and Blaney Bog Regional Parks which are a Metro Vancouver responsibility
- Police and Fire Protection
- Recreation & Cultural Services
- Sanitary Sewer Collection System
- Storm Water Management System
- Transportation Network
- Waterworks Distribution System

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

- Dyking Maintenance and Flood Control – Dyking Districts partnership with the City of Pitt Meadows and the Provincial Government
- Garbage Collection and Organics (Private Operators)
- Hospital Care Systems (Provincial)
- Housing and Homelessness (Provincial)
- Public Education (Provincial, local School Board and Private Schools)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- Social and Health Programs (Provincial)

Maple Ridge issues the property tax notices and acts as a collection agent for all property taxes. The following levies are included on the property tax notice; Council does not have control or responsibility over their levy, expenditures or operation, except in some instances as a voting member:

- BC Assessment
- Dyking 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 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. The City has contracted the BC SPCA to provide domestic animal impound 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 35 police and fire departments throughout the province. E-Comm also owns and operates the wide-area radio network used by police, fire and ambulance personnel throughout Metro Vancouver and the Fraser Valley.

▪ **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 annual grants from each of the member communities along with a Government of BC operating grant. The City of Maple Ridge provides the space for the library and the collection and operation of the facility are managed by the FVRL.

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

Responsible for major distribution components, sewage pumping stations and wastewater treatment plants. Metro Vancouver also works with municipalities to manage stormwater and drainage issues.

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

Responsible for providing clean, safe 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.

# Summary of Services and Regional Relationships

- **Maple Ridge / Pitt Meadows Arts Council Society**

The Society operates the Arts Centre Theatre; a 500 seat performance facility, art gallery, event lobby and arts and cultural programming space, in addition to providing arts and cultural services to residents.

- **Metro Vancouver**

Metro Vancouver is a federation of 21 municipalities, one Electoral Area and one Treaty First Nation that collaboratively plans for and delivers drinking water, wastewater treatment and solid waste management. Metro Vancouver also regulates air quality, plans for urban growth, manages a regional parks system, workforce, provides labour relations services, administers the 9-1-1 emergency communications system and provides affordable housing. The regional district is governed by a Board of Directors of elected officials from each local authority

- **Ministry of Education**

Provides Provincial government school system serving kindergarten to grade 12 students in public schools, independent schools and home-schooled. The purpose of the British Columbia school system is to enable the children enrolled each school year, to develop their individual potential and to acquire the knowledge, skills and abilities needed to contribute to a healthy society and a prosperous and sustainable economy.

- **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 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 one subscriber. Under the Reciprocal Insurance Exchange Agreement Maple Ridge is assessed a premium and specific deductible for its claims based on population.

- **Ridge Meadows Recycling Society (RMRS)**

Ridge Meadows Recycling Society is a community-based, non-profit organization, advocating zero waste, operating responsible waste reduction services and providing environmental education. They employ people with developmental disabilities assisting their integration into the community.

- **Ridge Meadows Seniors Society (RMSS)**

The Society operates the Maple Ridge Seniors Activity Centre and partners with the City to provide recreation programming and advocacy for seniors. The Mission of RMSS is to advance the well-being of seniors by providing social support services, education & recreational programs for seniors 55+ within the community. Volunteers are involved in a wide variety of activities that expand and strengthen our ability to provide quality programs and services.



- **Royal Canadian Mounted Police (RCMP)**

The RCMP provide policing services for the City of Maple Ridge (as well as many of the neighbouring communities) based on a contract between the Provincial and Federal Governments. The City is responsible for providing the clerical support services and facilities for the RCMP.

- **TransLink**

Responsible for planning, financing and the management of all public transit in addition to major regional roads and bridges in Metro Vancouver.

TransLink is Metro Vancouver's regional transportation authority. TransLink is responsible for regional transit, cycling and commuting options as well as Intelligent Transportation System programs. Their services are delivered through our operating companies such as subsidiaries like Coast Mountain Bus Company, HandyDart and the West Coast Express.

TransLink also shares responsibility for the Major Road Network (MRN) and regional cycling with municipalities in Metro Vancouver. We are the first North American transportation authority to be responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges.

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.

# 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 2016 for each of the infrastructure types:

	<b>Roads</b>	<b>Sewer</b>	<b>Drainage</b>
<b>Opening Balances</b>	\$21,962,236	\$ 1,913,914	\$ 5,996,220
Collections*	4,331,399	73,593	467,913
Interest	295,981	32,157	78,157
Expenditures	<u>-7,227,028</u>	<u>-110,472</u>	<u>-1,781,714</u>
<b>Closing Balances</b>	<u>\$19,362,588</u>	<u>\$ 1,909,192</u>	<u>\$ 4,760,576</u>
Waivers & Reductions**	\$ 220,076	\$ -	\$ 42,874
	<b>Water</b>	<b>Parks</b>	<b>Total</b>
<b>Opening Balances</b>	-\$ 6,851,956	\$10,951,452	\$33,971,866
Collections*	652,114	2,017,524	7,542,542
Interest	-162,163	136,577	380,709
Expenditures	<u>-2,724,415</u>	<u>-4,032,460</u>	<u>-15,872,089</u>
<b>Closing Balances</b>	<u>-\$ 9,086,420</u>	<u>\$ 9,073,093</u>	<u>\$26,019,029</u>
Waivers & Reductions**	\$ -	\$ -	\$ 262,950

\* 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 2016 are reported as Waivers & Reductions.

# Message from the Chief Financial Officer



I am pleased to present, on behalf of the Finance Department, the 2016 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, 2016.

Our 2015 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 26<sup>th</sup> 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, 2016. 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.

The 2016 Strategic Direction & Progress Report, on page 9 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.

## 2016 in Review

2016 was the second year of City Council's four-year mandate. Maple Ridge met a number of challenges in 2016 and the following highlights some of what was accomplished:

- Responded to one of the worst winters since 1946 with record-breaking snowfall.
- Purchased land to expand Merkley Park & Whonnock Lake Park.

- Invested over \$20 million in infrastructure such as roads, drainage, water and sewer, which included water infrastructure in Silver Valley, road & drainage improvements on 203 Street and continued improvements along 128 Avenue.
- The Maple Ridge Parks, Recreation & Culture division was launched on November 1 following the conclusion of the joint delivery agreement with Pitt Meadows.

## Economic Climate

Reviews of global economic performance for 2016 continue to contain adjectives such as "lackluster", with overall growth estimated in the 3% range. Looking forward, this uncertainty continues into 2017 as the process for Great Britain to exit from the European Union starts to unfold and changes in policy from the recent United States election start to emerge.

Canadian economic growth in 2016 was comparable to the pace we saw in 2015. Real Gross Domestic Product (GDP) increased by 1.4% as compared to 1.2% in 2015. The expectation for 2017 is for growth approaching 2.3%, driven in part by strong near-term momentum, particularly in residential investment.

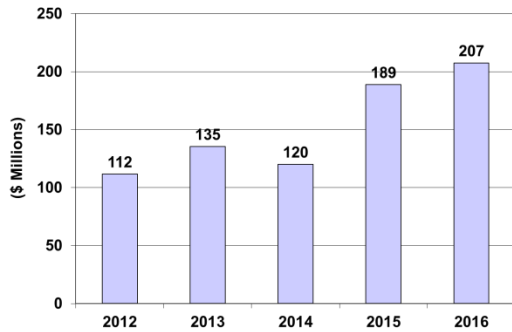
British Columbia's economic performance was stable in 2016 with real GDP growth estimated at 2.9%. Unemployment rates in the province for the year were 6.0%, a slight decline from a rate of 6.2% in 2015. For the past three years, BC has led the provinces in growth. For 2017, forecasters are predicting that our economy will lose some momentum due to factors such as the renewed softwood lumber dispute with the United States. Despite a prediction of slowed economic momentum in 2017, the forecasted unemployment rate is reduced to 5.8%.

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 two investment incentive programs, one focussed on attracting and encouraging development in our town centre and the other focussed on encouraging development on the City's employment lands. To date, over 120 eligible projects with an estimated construction value in excess of \$133 million are either in progress or completed. The Town Centre Investment Incentive Program has now concluded and additional revenues are being realized from the related developments. The Employment Lands Incentive Program will continue in effect until the end of 2018.

The City issued 5,612 building permits in 2016, with an estimated construction value of \$207M. Both the number of permits and construction values increased in 2016. The City saw the value of industrial construction remain brisk at \$6.8 million, in part driven by Council's Employment Lands Investment Incentive Program.

# Message from the Chief Financial Officer

## Maple Ridge Construction Values



Maple Ridge issued 4,401 business licences in 2016, an increase of 130 from 2015. Business licences are issued for commercial, home-based and non-residential businesses. The overall renewal rate for business licences was 91% in 2016 and we have seen similar renewal rates for the past five years. The proportion of licences for each category has remained constant over the past five years with a 2016 distribution of 39% commercial, 34% 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 an earthquake, extreme weather or technology failure could have an impact on both the community and on City operations. As part of the City's Emergency Management Program, preparedness plans are in place and exercised regularly to help us prepare for a disaster.

### The Business and Financial Planning Process

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

Departmental business plans communicate alignment with Council's priorities 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 November 30, 2016, the City held a live-streamed presentation of the 2017-2021 proposed Financial Plan and invited public input via social media, e-mail or telephone, providing citizens with the opportunity 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 time. The plan is updated each May, prior to setting the tax rates, to reflect any changes that have occurred since the last plan was adopted.

# Message from the Chief Financial Officer

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The 2017-2021 Financial Plan adopted in May was developed using the following key information as included in the Financial Overview Report and the report to Council dated April 24, 2017.

- The assessment base experienced real growth of 2.53%, with 0.50% of this attributable to the expiry of incentives from Council's Town Centre Investment Incentive Program.
- Overall property tax increase for general purposes was set at 1.90%, with projected increases of 1.90% in 2018 and 2.00% in each of 2019, 2020 and 2021.
- Property tax increases for infrastructure replacement was set at 0.70% for 2017 through 2021.
- The Parks, Recreation and Cultural Levy increase was set at 0.25%.
- The Storm Water Levy increase was set at 0.30%.
- Sewer Utility rates will increase by 3.24% and Water Utility rates by 4.50% in 2017.
- Recycling rates will increase by 1.67%.

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 if projected tax revenue from real growth is not realized.

The 2017-2021 Financial Plan reflects Council's continuing commitment to maintaining our infrastructure into the future, directing 0.70% 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 2016 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 85.

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 & Finance Committee of any control or operational items that may have been identified during the audit procedure.

The Audit & Finance Committee is a committee of Council that oversees the financial and business affairs of the City. The Committee operates under adopted Terms of Reference. 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.

## The Financial Statements:

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

# Message from the Chief Financial Officer

## Financial Statement Composition

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

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

The **Consolidated Statement of Financial Position:** Provides information on the financial position of the 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 Cash Flow:** Reports the net change in cash resources and how the City financed its activities throughout the year.

- Unused annual debt servicing capacity based on our current financial condition is \$24.6 M.

## 1 Consolidated Statement of Financial Position – Page 46

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 Asset Position of \$86.35M at the end of 2016, an increase of \$14.3M over 2015. 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 2016 is \$1.064 Billion.

### Financial Assets:

- Financial assets increased by \$6.25M over 2015.
- Cash and investments increased by \$8.5M over 2015.
- Accounts receivable decreased by \$1.9M.

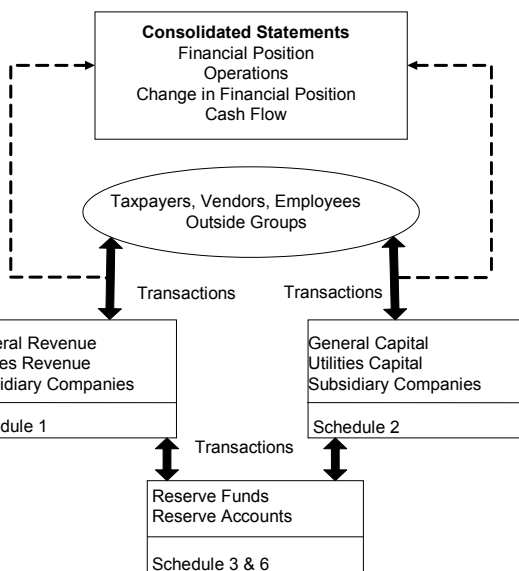
### Liabilities:

- Total liabilities decreased by approximately \$8M over 2015.
- The actuarially determined liability for future employee benefits is \$4.7M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
  - Restricted revenues decreased by \$8.3M as a result of increased capital expenditures in the year.
  - Debt decreased by \$2.86M as a result of planned pay down.

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

In 2016 non-financial assets increased by \$49.8M over 2015, due in large part to a net increase in tangible capital assets and land bank properties, of \$49.45M.



## 2016 Consolidated Financial Statements

From a financial perspective, the results for 2016 are positive.

Generally Accepted Accounting Principles require that the actual financial results be compared to the budget that is adopted annually before setting the tax rates. Council adopted that budget in May of 2016.

The following sections provide an analysis of the 2016 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 \$14.3M to \$86.35M.
- Municipal long-term debt decreased by \$2.86M to \$31.2M.

# Message from the Chief Financial Officer

## 2 Consolidated Statement of Operations – Page 47

This statement reports the City's changes in economic resources and accumulated surplus for 2016, compared with budget and with 2015 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 (2015)*

Revenues in 2016 increased by \$9.5M over 2015 through a combination of the following:

- Revenue from general taxation increased \$3.4M through a combination of higher tax levies and growth of the assessment roll.
- User fees increased \$1.5M over 2015 through a combination of increased building permit revenues and increases in sewer, water fees.
- Development revenues and senior government transfers, often linked to capital projects, increased by \$4.2M over 2015. 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.

### Consolidated Revenue

*Compared to budget (2016)*

As in previous years, there were variances between budget and actual (\$4.68M) 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 (2015)*

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 decreased by \$3.1M through a reduction in amounts due to the regional district for infrastructure improvements as the project nears completion combined with a reduction in amortization costs for the year.

### Consolidated Expenses

*Compared to budget (2016)*

The consolidated expenses for 2016 reflect a positive variance of \$14.9M compared to budget. Contributors to this positive variance include RCMP contract savings of \$1.7M; \$4.3M for capital related projects; approximately \$3.4M for projects that will proceed in 2017, \$0.6M for water purchase costs less than Financial Plan estimates and \$1.8 million in wages from a combination of vacancies and internal labour allocated to the capital program.

## 3 Consolidated Statement of Change in Net Financial Assets – Page 48

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 \$14.29M to \$86.35M as at the end of 2016; had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$35M, resulting in Net Financial Assets of \$36.9M. Timing differences between planned and actual capital expenditures are the main reason for this variance.

## 4 Consolidated Statement of Cash Flow – Page 49

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 2016 increased to \$19.54M from \$10.15M in 2015.

## 5 Schedule 1 – Page 66

### 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.

### Operating Expenses

*Compared to previous year (2015)*

Overall operating expenses decreased by approximately \$1.4M from 2015, mainly due to a reduction in amounts due to the Regional District for infrastructure improvements.



# Message from the Chief Financial Officer

## Operating Expenses

*Compared to budget (2016)*

Overall operating expenses came in under budget by \$13.3M. Factors contributing to this variance were explained in Section 2.

## 6 Schedule 2 – Page 67

### Schedule of Change in Capital Funds

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

### 2016 Accumulated Surplus Distribution

#### i) Operating Accumulated Surplus (Schedule 1) – Page 66

The Operating Accumulated Surplus of \$28.7M (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 14 to the Financial Statements. These funds represent financial assets available to the City that Council has not earmarked for specific future use.

#### ii) Capital Funds (Schedule 2) – Page 67

The City has equity in the capital funds of \$950M. 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 68 & 74

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$45.9M at December 31, 2016.

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 \$38.8M as at December 31, 2016.

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 over time.

There is \$84M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2016. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$34.6M and Net Financial Assets would have decreased similarly.

### Assessment of Trends

The City has Net Financial Assets of \$86.35M at the end of 2016. This position has improved from Net Debt of \$4.25M in 2004, which was the result of a planned reduction to acquire physical assets including The ACT Arts Centre, 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 2017, but to remain in a Net Financial Asset position through 2021.

### Outlook

In May of 2017 Council adopted a Financial Plan for 2017-2021 that reflected current information from BC Assessment about growth in the community. The plan includes \$34M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$78M of expenditures approved for 2016 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, the City's financial condition remains strong, with growth expected in the assessment base, projected revenues from the sale of surplus land holdings and available debt servicing capacity.

# Message from the Chief Financial Officer

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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 2017 are:

- Development of an artificial turf field at Merkley Park
- Improvements to Lougheed Highway between 224 and 226 Streets
- Development of a plan to invest in recreation infrastructure
- Undertaking of renovations at the Leisure Centre

## 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 26<sup>th</sup> consecutive year.

Finally, I would like to take this opportunity to thank members of Council, the Corporate Management Team and all City employees for their support in achieving the 2016 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 9, 2017

# Introduction to Financial Statements

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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, 2016.

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 2016 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
- Summary of 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 Capital Funds
- Schedule of Change in Reserves
- Continuity Schedule of Debenture Debt
- Schedule of Tangible Capital Assets
- Continuity Schedule of Reserves

# Management's Responsibility for Financial Reporting

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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.

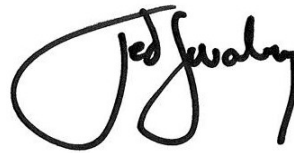
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements jointly with its Audit and Finance 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 and Finance Committee, and Council. Council approves the consolidated financial statements, the Audit and Finance 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



E.C. Swabey  
Chief Administrative Officer



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

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## INDEPENDENT AUDITOR'S REPORT

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### 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, 2016, 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 financial position of the City of Maple Ridge as at December 31, 2016 and its results of operations, changes in net financial assets and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
April 25, 2017

# Consolidated Financial Statements

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## Consolidated Statement of Financial Position as at December 31, 2016

	2016	2015
<b>Financial Assets</b>		
Cash and cash equivalents (Note 1)	\$ 19,542,094	\$ 10,146,294
Portfolio investments (Note 2)	158,579,174	159,495,941
Accounts receivable (Note 3)	16,981,661	18,923,067
Recoverable local improvements (Note 4)	1,211,936	1,573,096
Other assets (Note 5)	779,296	758,106
Inventory available for resale	<u>4,304,688</u>	<u>4,251,189</u>
	<b>201,398,849</b>	<b>195,147,693</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	18,649,403	17,918,881
Deferred revenue (Note 8)	11,238,972	10,667,777
Restricted revenue (Note 9)	33,401,914	41,686,047
Refundable performance deposits and other	15,853,204	13,850,225
Employee future benefits (Note 10)	4,704,700	4,908,000
Debt (Note 11, Schedule 4)	<u>31,204,532</u>	<u>34,063,639</u>
	<b>115,052,725</b>	<b>123,094,569</b>
<b>Net Financial Assets</b>	<u><b>86,346,124</b></u>	<u><b>72,053,124</b></u>
<b>Non Financial Assets</b>		
Tangible capital assets (Note 12, Schedule 5)	960,396,101	910,891,167
Undeveloped land bank properties (Note 13)	15,526,529	15,580,027
Supplies inventory	355,162	350,805
Prepaid expenses	<u>1,277,835</u>	<u>948,925</u>
	<b>977,555,627</b>	<b>927,770,924</b>
<b>Accumulated Surplus</b> (Note 14)	<u><b>\$ 1,063,901,751</b></u>	<u><b>\$ 999,824,048</b></u>



Paul Gill, CPA, CGA  
General Manager, Corporate & Financial Services



Nicole Read  
Mayor, City of Maple Ridge

The accompanying summary of significant accounting policies and 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, 2016

	Actual 2016	Budget 2016 (Note 17)	Actual 2015
<b>Revenue (Segment Report, Note 20)</b>			
Taxes for municipal purposes (Note 15)	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
User fees and other revenue	43,211,346	41,197,154	41,699,739
Government transfers (Note 16)	2,775,735	5,991,875	3,637,552
Development revenue	17,893,281	39,560,375	12,855,808
Interest and investment income			
Investment Income	350,914		
Interest Income	2,539,619		
Less: Restricted amount	<u>(412,145)</u>		
Interest and investment income	2,478,388	1,882,980	2,417,402
Gaming revenues	1,338,678	1,050,000	1,161,956
Gain (loss) on disposal of assets	(3,833,337)	1,500,000	(1,668,305)
Contributed tangible capital assets (Note 12)	<u>39,062,791</u>	<u>16,499,996</u>	<u>36,744,306</u>
	<b>180,379,085</b>	<b>185,059,734</b>	<b>170,891,403</b>
<b>Expenses (Segment Report, Note 20)</b>			
Protective services	35,844,566	38,805,939	34,452,583
Transportation services	15,835,722	20,121,816	17,651,339
Recreation and cultural	21,584,478	23,316,336	21,562,840
Water utility	12,628,882	14,263,929	15,615,936
Sewer utility	10,068,307	10,387,576	9,837,523
General government	14,821,099	18,198,317	14,357,496
Planning, public health and other	<u>5,518,328</u>	<u>6,117,476</u>	<u>5,914,820</u>
	<b>116,301,382</b>	<b>131,211,389</b>	<b>119,392,537</b>
<b>Annual Surplus</b>	<b><u>64,077,703</u></b>	<b><u>53,848,345</u></b>	<b><u>51,498,866</u></b>
<b>Accumulated Surplus - beginning of year</b>	<b><u>999,824,048</u></b>	<b><u>999,824,048</u></b>	<b><u>948,325,182</u></b>
<b>Accumulated Surplus - end of year (Note 14)</b>	<b><u>\$ 1,063,901,751</u></b>	<b><u>\$1,053,672,393</u></b>	<b><u>\$ 999,824,048</u></b>

The accompanying summary of significant accounting policies and 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, 2016

	Actual 2016	Budget 2016 (Note 17)	Actual 2015
<b>Annual Surplus</b>	<b>\$ 64,077,703</b>	\$ 53,848,345	\$ 51,498,866
<b>Add (Less):</b>			
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	(71,729,097)	(108,747,589)	(57,610,515)
Amortization	18,209,180	19,780,000	19,935,997
Proceeds from disposal of tangible capital assets	181,645	1,500,000	1,279,143
(Gain) loss on disposal of tangible capital assets	<u>3,833,337</u>	<u>(1,500,000)</u>	<u>1,318,228</u>
	<b>(49,504,935)</b>	<b>(88,967,589)</b>	<b>(35,077,147)</b>
<b>Change in Other Non Financial Assets</b>			
Decrease (increase) in supplies inventory	(4,357)	-	(13,908)
Reclassification of undeveloped land bank	53,499	-	-
Reclassification of tangible capital assets	-	-	4,226,923
Decrease (increase) in prepaid expenses	<u>(328,910)</u>	<u>-</u>	<u>(380,475)</u>
	<b>(279,768)</b>	<b>-</b>	<b>3,832,540</b>
<b>Increase (decrease) in Net Financial Assets</b>	<b>14,293,000</b>	<b>\$ (35,119,244)</b>	<b>20,254,259</b>
<b>Net Financial Assets beginning of the year</b>	<u><b>72,053,124</b></u>	<u><b>72,053,124</b></u>	<u><b>51,798,865</b></u>
<b>Net Financial Assets end of the year</b>	<u><b>\$ 86,346,124</b></u>	<u><b>\$ 36,933,880</b></u>	<u><b>\$ 72,053,124</b></u>

The accompanying summary of significant accounting policies and 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, 2016

	Actual	Actual
	2016	2015
<b>Operating transactions</b>		
<b>Annual surplus</b>	<b>\$64,077,703</b>	\$51,498,866
<b>Items not utilizing cash</b>		
Amortization	18,209,180	19,935,997
Loss on disposal of tangible capital assets	3,833,337	1,668,305
Contributed tangible capital assets	(39,062,791)	(36,744,306)
Restricted revenues recognized	<u>(17,026,027)</u>	<u>(12,455,022)</u>
	<b>(34,046,301)</b>	(27,595,026)
<b>Change in non-cash operating items</b>		
Increase in prepaid expenses	(328,909)	(380,475)
Decrease (increase) in supplies inventory	(4,357)	(13,908)
Decrease (increase) in accounts receivable	1,941,406	(12,680)
Decrease (increase) in recoverable local improvements	361,160	199,290
Decrease (increase) in other assets	(21,190)	(18,926)
Increase (decrease) in accounts payable and accrued liabilities	730,522	703,805
Increase (decrease) in deferred revenue	571,194	1,151,736
Increase (decrease) in refundable performance deposits	2,002,979	1,843,301
Increase (decrease) in employee future benefits	<u>(203,299)</u>	<u>(178,600)</u>
	<b>5,049,506</b>	3,293,543
Cash provided by operating transactions	<u><b>35,080,908</b></u>	<u>27,197,383</u>
<b>Capital transactions</b>		
Proceeds on disposal of assets	181,645	1,279,143
Acquisition of tangible capital assets	<u>(32,666,306)</u>	<u>(20,866,209)</u>
Cash applied to capital transactions	<u>(32,484,661)</u>	<u>(19,587,066)</u>
<b>Investing transactions</b>		
Decrease (increase) in portfolio investments	<u>916,766</u>	<u>(18,743,908)</u>
	<b>916,766</b>	(18,743,908)
<b>Financing transactions</b>		
Debt repayment	(2,859,107)	(2,764,386)
Collection of restricted revenues	<u>8,741,894</u>	<u>9,945,636</u>
Cash applied to financing transactions	<u>5,882,787</u>	<u>7,181,250</u>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>9,395,800</b>	(3,952,341)
Cash and cash equivalents - beginning of year	<u>10,146,294</u>	<u>14,098,635</u>
<b>Cash and cash equivalents - end of year</b>	<u><b>\$19,542,094</b></u>	<u>\$10,146,294</u>
<b>Supplementary information:</b>		
Non-cash transactions:		
Transfer from tangible capital assets to undeveloped land bank	\$ -	\$ 1,194,867
Transfer from tangible capital assets to inventory available for sale	\$ -	\$ 4,226,923

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement

# Consolidated Financial Statements

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## Summary of Significant Accounting Policies For the year ended December 31, 2016

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 the 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

# Consolidated Financial Statements

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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) Liability for Contaminated Sites**

Liabilities for contamination are recognized when an environmental standard exists, contamination exceeds the standard, the City has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities for contamination, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized at December 31, 2016 or December 31, 2015.

**(f) Revenue Recognition  
Taxation**

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

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

**User fees and other revenue**

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

**Government transfers**

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recorded as deferred revenue when transfer stipulations give rise to a liability and 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 9.

**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.

# Consolidated Financial Statements

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## **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.

## **(g) Use of estimates/measurement uncertainty**

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

## **(h) Budget figures**

The budget figures reported in the Consolidated Financial Statements represent the 2016 component of the Financial Plan Bylaw adopted by Council on May 10, 2016.

## **(i) 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 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.

## **(j) 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.

## **(k) Portfolio 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.

## **(l) Cost share agreement**

The City participated 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 until October 31, 2016. The City recognized expenses at their gross value and recorded the City of Pitt Meadows' contribution as revenue.

# Consolidated Financial Statements

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**(m) Basis of segmentation (Segment Report, Note 20)**

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

**(n) Employee future benefits**

The 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 19)

Sick leave benefits and retirement severance benefits are also available to the City'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 10)

# Consolidated Financial Statements

## Notes to the Consolidated Financial Statements For the year ended December 31, 2016

### 1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2016 were comprised as follows:

	<u>Dec 31, 2016</u>	<u>Dec 31, 2015</u>
Cash	\$ 11,443,946	\$ 5,146,294
Cash equivalents	<u>8,098,148</u>	<u>5,000,000</u>
	<u>\$ 19,542,094</u>	<u>\$ 10,146,294</u>

Cash equivalents are comprised of BC Credit Union term deposits with effective interest rates of **1.5% - 1.6%** (1.6% for 2015). Additionally, the City holds cash and cash equivalents of **\$2,633,511** (\$2,825,191 for 2015) and agreements receivable of **\$160,559** (\$131,626 for 2015) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2015	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2016
Latecomer Fees	\$ 200,003	\$ -	\$ 93,801	\$ 253,260	<b>\$ 40,544</b>
Cemetery Perpetual Care	1,033,713	54,116	56,798	54,116	<b>1,090,511</b>
Greater Vancouver Sewer & Drainage District	808,954	-	811,061	1,084,868	<b>535,147</b>
Albion Dyking District	<u>940,292</u>	<u>515</u>	<u>215,125</u>	<u>1,278</u>	<u><b>1,154,654</b></u>
	<u>\$ 2,982,962</u>	<u>\$ 54,631</u>	<u>\$ 1,176,785</u>	<u>\$ 1,393,522</u>	<u><b>\$ 2,820,856</b></u>

### 2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.6% - 2.92%. 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 2016 returns were positive and ranged to 1.48%. 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, 2016 was **\$158,579,174** (\$159,495,941 for 2015). The market value at December 31, 2016 was **\$158,703,643** (\$158,991,241 for 2015).

### 3. Accounts Receivable

	<u>2016</u>	<u>2015</u>
Property Taxes	\$ 5,025,022	\$ 5,896,045
Other Governments	<b>4,197,992</b>	4,347,016
General and Accrued Interest	<b>3,920,849</b>	3,729,438
Development Cost Charges	<u>3,877,516</u>	<u>5,006,365</u>
	<b>17,021,379</b>	18,978,864
Less: Allowance for Doubtful Accounts	<u>(39,718)</u>	<u>(55,797)</u>
	<u><b>\$ 16,981,661</b></u>	<u>\$ 18,923,067</u>

# Consolidated Financial Statements

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**4. Recoverable Local Improvements**

The City provides interim financing for certain geographically localized capital projects. It recovers these amounts from benefiting property owners. 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.

**5. 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 **\$779,296** (\$758,106 for 2015).

**6. Accounts Payable and Accrued Liabilities**

	<u>2016</u>	<u>2015</u>
<b>Accounts Payable:</b>		
General	\$ 8,334,403	\$ 7,171,026
Other Governments	7,341,118	8,064,961
Salaries and Wages	<u>1,659,815</u>	<u>1,334,623</u>
	<b>17,335,336</b>	16,570,610
<b>Accrued Liabilities:</b>		
Vacation Pay	368,785	477,583
Other Vested Benefits	<u>945,282</u>	<u>870,688</u>
	<u>1,314,067</u>	<u>1,348,271</u>
	<b><u>\$ 18,649,403</u></b>	<b><u>\$ 17,918,881</u></b>

**7. 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 2016 this estimate is **\$522,834** (\$412,657 for 2015). 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 **\$785,000** by the time of project completion. 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.

# Consolidated Financial Statements

**(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.

**8. Deferred Revenues**

Deferred revenues held by the City were comprised as follows:

	<b>Prepaid Taxes</b>		<b>Connection Revenues</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning balance	\$ 6,118,372	\$ 5,825,403	\$ 629,820	\$ 467,503
Deferred during the year	12,673,842	12,231,715	1,042,486	757,465
Revenue recognized	<u>(12,355,008)</u>	<u>(11,938,746)</u>	<u>(947,431)</u>	<u>(595,148)</u>
Ending balance	<u>\$ 6,437,206</u>	<u>\$ 6,118,372</u>	<u>\$ 724,875</u>	<u>\$ 629,820</u>

	<b>Other</b>		<b>Total Deferred Revenues</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning balance	\$ 3,919,585	\$ 3,223,136	\$ 10,667,777	\$ 9,516,042
Deferred during the year	2,262,634	2,383,950	15,978,962	15,373,130
Revenue recognized	<u>(2,105,328)</u>	<u>(1,687,501)</u>	<u>(15,407,767)</u>	<u>(14,221,395)</u>
Ending balance	<u>\$ 4,076,891</u>	<u>\$ 3,919,585</u>	<u>\$ 11,238,972</u>	<u>\$ 10,667,777</u>

**9. Restricted Revenues**

Restricted revenues held by the City were comprised as follows:

	<b>Development Cost Charges</b>		<b>Parkland Acquisition Charges</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning Balance	\$ 33,971,866	\$ 37,155,173	\$ 1,203,400	\$ 1,028,090
Collections and interest	7,923,252	9,117,048	209,463	175,310
Disbursements - operating	(406,180)	(2,989,265)	-	-
Disbursements - capital	<u>(15,469,910)</u>	<u>(9,311,090)</u>	<u>(1,000,834)</u>	<u>-</u>
Ending Balance	<u>\$ 26,019,028</u>	<u>\$ 33,971,866</u>	<u>\$ 412,029</u>	<u>\$ 1,203,400</u>

	<b>Other Restricted Revenues</b>		<b>Total Restricted Revenues</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning Balance	\$ 6,510,781	\$ 6,012,171	\$ 41,686,047	\$ 44,195,434
Collections and interest	609,179	653,277	8,741,894	9,945,635
Disbursements - operating	(42,268)	(40,297)	(448,448)	(3,029,562)
Disbursements - capital	<u>(106,835)</u>	<u>(114,370)</u>	<u>(16,577,579)</u>	<u>(9,425,460)</u>
Ending Balance	<u>\$ 6,970,857</u>	<u>\$ 6,510,781</u>	<u>\$ 33,401,914</u>	<u>\$ 41,686,047</u>



# Consolidated Financial Statements

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

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2015 and updated for December 31, 2016. The valuation resulted in an unamortized actuarial loss of **\$398,200** (\$463,400 for 2015) at December 31, 2016. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2016 was **\$4,704,700**, (\$4,908,000 for 2015) comprised as follows:

	<u>2016</u>		<u>2015</u>
Benefit Liability - Beginning of the year	\$ 4,908,000	\$	5,086,600
Add: Current service costs	374,500		337,900
Interest on accrued benefit obligation	150,200		140,800
Plan amendment costs	-		471,700
Less: Amortization of actuarial loss (gain)	35,600		(335,500)
Benefits paid during the year	<u>(763,600)</u>		<u>(793,500)</u>
Benefit Liability - End of the year	<b>4,704,700</b>		4,908,000
 Add (Less): Unamortized actuarial loss	 <u>398,200</u>		 <u>463,400</u>
Accrued benefit obligation - End of the year	<b>5,102,900</b>		5,371,400

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

	<u>2016</u>		<u>2015</u>
Discount rate (long-term borrowing rate)	<b>2.90 %</b>		2.80 %
Expected future inflation rate	<b>2.00 %</b>		2.00 %
Merit and inflationary wage and salary increases averaging	<b>3.04 %</b>		3.04 %
Estimated average remaining service life of employees (years)	<b>13.0</b>		13.0

# Consolidated Financial Statements

## 11. 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.

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

	<u>Debt Payments</u>
2017	\$ 2,582,492
2018	2,129,744
2019	2,172,036
2020	2,215,521
2021	2,260,235
Thereafter	<u>14,559,328</u>
Debt principal repayments	<u>\$ 25,919,356</u>

The City has the following authorized but un-issued long term debt as at December 31, 2016:

<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>

## 12. Tangible Capital Assets

	<u>Net book value</u>	
	<u>2016</u>	<u>2015</u>
Land	\$ 215,898,649	\$ 201,911,387
Buildings	45,632,627	45,860,878
Transportation network	223,230,279	213,240,440
Storm sewer system	201,919,428	185,891,409
Fleet and equipment	13,625,491	14,043,631
Technology	4,751,490	4,801,939
Water system	113,622,225	107,827,624
Sanitary sewer system	126,551,687	122,486,319
Other	<u>15,164,227</u>	<u>14,827,541</u>
	<u>\$ 960,396,101</u>	<u>\$ 910,891,167</u>

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

During the year there were no write-downs of assets (2015 - \$Nil) and no interest was capitalized (2015 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$39,062,791** (\$36,744,306 for 2015) 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

## 13. 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.

## 14. 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 2016 is **\$1,063,091,751** (\$999,824,048 for 2015) and is distributed as follows:

		<u>2016</u>	<u>2015</u>
Operating surplus (Schedule 1)	General	\$ 9,285,688	\$ 9,859,165
	Sewer	8,144,538	6,413,897
	Water	<u>11,296,039</u>	<u>8,354,639</u>
		<b>28,726,265</b>	24,627,701
Equity in the capital funds (Schedule 2)	General	709,048,629	665,279,594
	Sewer	127,032,307	124,012,680
	Water	<u>114,453,816</u>	<u>108,872,543</u>
		<b>950,534,752</b>	898,164,817
Reserves (Schedule 3)	Funds	38,755,844	36,211,526
	Accounts	<u>45,884,890</u>	<u>40,820,004</u>
		<b>84,640,734</b>	77,031,530
Accumulated Surplus		<u><b>\$ 1,063,901,751</b></u>	<u>\$ 999,824,048</u>

## 15. 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 were comprised as follows:

	<u>2016</u>	<u>2016 Budget</u>	<u>2015</u>
<b>Municipal Tax Levies</b>	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
<b>Levies for other authorities</b>			
School taxes	32,805,061	32,855,944	32,226,532
Greater Vancouver Transit Authority	5,397,878	5,398,623	5,562,484
British Columbia Assessment	925,179	925,272	935,092
Greater Vancouver Regional District	892,390	892,747	885,216
Dyking Districts	558,943	523,716	873,426
Municipal Finance Authority	<u>3,272</u>	<u>3,270</u>	<u>3,041</u>
<b>Total Collections for Others</b>	<u>40,582,723</u>	<u>40,599,572</u>	<u>40,485,791</u>
<b>Total Tax Levies</b>	<u><b>\$ 118,034,926</b></u>	<u><b>\$ 117,976,926</b></u>	<u><b>\$ 114,528,736</b></u>

# Consolidated Financial Statements

## 16. Government Transfers

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

	<u>2016</u>		<u>2015</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 5,141	\$ 289,215	\$ -	\$ 354,582
Provincial Gov't	233,219	1,167,396	29,263	1,442,185
TransLink	371,777	497,800	779,171	854,532
Other	<u>160,802</u>	<u>50,385</u>	<u>109,500</u>	<u>68,319</u>
<b>Total</b>	<b><u>\$ 770,939</u></b>	<b><u>\$ 2,004,796</u></b>	<b><u>\$ 917,934</u></b>	<b><u>\$ 2,719,618</u></b>

## 17. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 10, 2016. 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:

	<b>Financial Plan Bylaw</b>	<b>Financial Statement Budget</b>
<b>Revenue</b>		
Taxation	\$ 77,377,354	\$ 77,377,354
User fees and other revenue	41,197,154	41,197,154
Other	49,985,230	49,985,230
Contributed subdivision infrastructure	<u>16,499,996</u>	<u>16,499,996</u>
<b>Total Revenue</b>	<b><u>185,059,734</u></b>	<b><u>185,059,734</u></b>
<b>Expenses</b>		
Protective services	38,805,939	38,805,939
Transportation services	20,121,816	20,121,816
Recreation and cultural	23,316,336	23,316,336
Water utility	14,263,929	14,263,929
Sewer utility	10,387,576	10,387,576
General Government	18,198,317	18,198,317
Planning, public health and other	<u>6,117,476</u>	<u>6,117,476</u>
<b>Total expenses</b>	<b><u>131,211,389</u></b>	<b><u>131,211,389</u></b>
<b>Annual Surplus</b>	<b><u>\$ 53,848,345</u></b>	<b><u>\$ 53,848,345</u></b>
Less:		
Capital expenditures	108,747,589	
Debt repayment	3,476,403	
Add:		
Interfund transfers	31,549,549	
Amortization	19,780,000	
Borrowing proceeds	<u>7,046,098</u>	
	<b><u>\$ -</u></b>	

# Consolidated Financial Statements

## 18. Expenditures and Expenses by Object

	Capital		2016 Total	2016 Budget	2015 Total
	Operations	Acquisitions			
Goods and services	\$ 54,224,116	\$ 31,743,301	\$ 85,967,417	\$ 157,852,867	\$ 75,901,704
Wages and salaries	42,018,791	923,005	42,941,796	43,855,739	42,445,784
Interest	<u>1,849,295</u>	-	<u>1,849,295</u>	<u>1,970,376</u>	<u>1,975,261</u>
Total Expenditures	98,092,202	32,666,306	130,758,508	203,678,982	120,322,749
Amortization expenses	18,209,180	-	18,209,180	19,780,000	19,935,997
Contributed tangible capital assets	-	<u>39,062,791</u>	<u>39,062,791</u>	<u>16,499,996</u>	<u>36,744,306</u>
Total Expenditures and Expenses	<u>\$ 116,301,382</u>	<u>\$ 71,729,097</u>	<u>\$ 188,030,479</u>	<u>\$ 239,958,978</u>	<u>\$ 177,003,052</u>

## 19. Pension Plan

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. The rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The City paid **\$3,440,174** (2015 \$3,302,393) for employer contributions while employees contributed **\$2,778,065** (2015 \$2,680,523) to the plan in fiscal 2016.

The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense at the amount of employer contributions made during the fiscal year (defined contribution plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

# Consolidated Financial Statements

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## 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.



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# Consolidated Financial Statements

Segment Report

## Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2016

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
<b>Revenue</b>					
Tax revenue	\$ -	\$ -	\$ -	\$ 139,992	\$ 891,135
Other revenues	6,175,248	757,903	5,476,262	15,545,102	9,470,352
Government transfers	100,530	1,523,174	187,121	-	-
Development revenue	1,569	9,086,684	5,610,106	2,838,919	121,088
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing and other gains	-	-	-	-	-
Loss on disposal of capital assets	(4,068)	(636,810)	(11,588)	(187,958)	(2,959,406)
Contributed infrastructure	<u>-</u>	<u>21,379,869</u>	<u>5,405,623</u>	<u>3,292,211</u>	<u>8,985,088</u>
<b>Total Revenue</b>	<b>6,273,279</b>	<b>32,110,820</b>	<b>16,667,524</b>	<b>21,628,266</b>	<b>16,508,257</b>
<b>Expenses</b>					
Operating:					
Goods and services	18,747,607	2,802,426	9,324,296	9,223,928	7,050,689
Labour	15,753,713	5,572,234	8,370,799	1,229,348	575,625
Debt Servicing	<u>13,886</u>	<u>(12,228)</u>	<u>935,302</u>	<u>-</u>	<u>-</u>
Sub total	34,515,206	8,362,432	18,630,397	10,453,276	7,626,314
Amortization	<u>1,329,360</u>	<u>7,473,290</u>	<u>2,954,081</u>	<u>2,175,606</u>	<u>2,441,993</u>
<b>Total Expenses</b>	<b><u>35,844,566</u></b>	<b><u>15,835,722</u></b>	<b><u>21,584,478</u></b>	<b><u>12,628,882</u></b>	<b><u>10,068,307</u></b>
<b>Excess (deficiency) of revenue over expenses</b>	<b><u>\$ (29,571,287)</u></b>	<b><u>\$ 16,275,098</u></b>	<b><u>\$ (4,916,954)</u></b>	<b><u>\$ 8,999,384</u></b>	<b><u>\$ 6,439,950</u></b>



# Consolidated Financial Statements

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General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2016 Actual	Total Budget	Total 2015 Actual
\$ -	\$ -	\$ 1,940,726	\$ 74,480,350	\$ <b>77,452,203</b>	\$ 77,377,354	\$ 74,042,945
1,719,398	1,445,025	2,622,056	-	<b>43,211,346</b>	41,197,154	41,699,739
964,910	-	-	-	<b>2,775,735</b>	5,991,875	3,637,552
213,865	-	21,050	-	<b>17,893,281</b>	39,560,375	12,855,808
-	-	-	2,478,388	<b>2,478,388</b>	1,882,980	2,417,402
-	-	-	1,338,678	<b>1,338,678</b>	1,050,000	1,161,956
-	-	-	-	-	1,500,000	-
(33,507)	-	-	-	<b>(3,833,337)</b>	-	(1,668,305)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>39,062,791</b></u>	<u>16,499,996</u>	<u>36,744,306</u>
2,864,666	1,445,025	4,583,832	78,297,416	<b>180,379,085</b>	185,059,734	170,891,403
3,771,630	541,404	2,762,136	-	<b>54,224,116</b>	65,605,274	55,862,092
8,065,402	-	2,451,670	-	<b>42,018,791</b>	43,855,739	41,619,187
<u>279,897</u>	<u>575,297</u>	<u>57,141</u>	<u>-</u>	<u><b>1,849,295</b></u>	<u>1,970,376</u>	<u>1,975,261</u>
12,116,929	1,116,701	5,270,947	-	<b>98,092,202</b>	111,431,389	99,456,540
<u>1,587,469</u>	<u>-</u>	<u>247,381</u>	<u>-</u>	<u><b>18,209,180</b></u>	<u>19,780,000</u>	<u>19,935,997</u>
<u>13,704,398</u>	<u>1,116,701</u>	<u>5,518,328</u>	<u>-</u>	<u><b>116,301,382</b></u>	<u>131,211,389</u>	<u>119,392,537</u>
\$ <u>(10,839,732)</u>	\$ <u>328,324</u>	\$ <u>(934,496)</u>	\$ <u>78,297,416</u>	\$ <u><b>64,077,703</b></u>	\$ <u>53,848,345</u>	\$ <u>51,498,866</u>

# Consolidated Financial Statements

Schedule 1

## Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2016

	Actual 2016	Budget 2016	Actual 2015
<b>Revenue</b>			
Taxes for municipal purposes	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
User fees and other revenues	43,211,346	41,197,154	41,699,739
Government transfers	2,004,796	2,421,056	2,719,618
Development Revenue	1,003,410	1,198,498	3,328,337
Interest and investment income	1,717,684	1,307,984	1,684,002
Gaming revenues	1,338,678	1,050,000	1,161,956
Refinancing and other gains	<u>181,645</u>	<u>1,500,000</u>	<u>1,279,143</u>
	<b>126,909,762</b>	126,052,046	125,915,740
<b>Expenses</b>			
Protective services	34,515,206	37,455,939	32,916,751
Transportation services	8,362,432	10,161,816	7,827,639
Recreation and cultural	18,630,397	21,106,336	19,288,737
Water utilities	10,453,276	12,243,929	13,753,846
Sewer utilities	7,626,314	7,997,576	7,226,611
General government	13,233,630	16,608,317	12,771,543
Public and environmental health	<u>5,270,947</u>	<u>5,857,476</u>	<u>5,671,413</u>
	<b>98,092,202</b>	111,431,389	99,456,540
<b>Annual Surplus</b>	<b>28,817,560</b>	14,620,657	26,459,200
<b>Internal transfers</b>			
Transfers to capital funds	(7,851,339)	(9,470,487)	(5,584,821)
Transfers to reserves	<u>(16,867,657)</u>	<u>(2,027,693)</u>	<u>(15,168,801)</u>
Increase in operating accumulated surplus	4,098,564	3,122,477	5,705,578
<b>Operating accumulated surplus-beginning of year</b>	<u>24,627,701</u>	<u>24,627,701</u>	<u>18,922,123</u>
<b>Operating accumulated surplus-end of year (Note 14)</b>	<b>\$ <u>28,726,265</u></b>	<b>\$ <u>27,750,178</u></b>	<b>\$ <u>24,627,701</u></b>

# Consolidated Financial Statements

Schedule 2

## Schedule of Change in Capital Funds For the year ended December 31, 2016

	Actual 2016	Budget 2016	Actual 2015
<b>Revenue</b>			
Subdivision infrastructure contributions	\$ 39,062,791	\$ 16,499,996	\$ 36,744,306
Government transfers	770,939	3,570,819	917,934
Development fees	16,470,744	36,627,061	9,311,090
Other capital contributions	419,127	1,734,816	216,381
Disposal of tangible capital assets	<u>(4,014,982)</u>	<u>-</u>	<u>(2,947,448)</u>
Total Revenue	<b>52,708,619</b>	58,432,692	44,242,263
<b>Expenses</b>			
Amortization	<u>18,209,180</u>	<u>19,780,000</u>	<u>19,935,997</u>
Total Expenses	<b>18,209,180</b>	19,780,000	19,935,997
<b>Annual Surplus</b>	<b>34,499,439</b>	38,652,692	24,306,266
<b>Internal Transfers</b>			
Transfers and principal payments from revenue funds	7,851,339	9,470,487	5,584,821
Transfers from reserves	<u>10,019,157</u>	<u>37,274,741</u>	<u>7,614,277</u>
<b>Increase in capital funds</b>	<b>52,369,935</b>	85,397,920	37,505,364
<b>Capital funds - beginning of the year</b>	<u><b>898,164,817</b></u>	<u>898,164,817</u>	<u>860,659,453</u>
<b>Capital funds - end of the year</b> (Note 14)	<u><b>\$ 950,534,751</b></u>	<u>\$ 983,562,737</u>	<u>\$ 898,164,817</u>

# Consolidated Financial Statements

**Schedule 3**

**Schedule of Change in Reserves**  
For the year ended December 31, 2016

	Actual 2016	Budget 2016	Actual 2015
<b>Revenue and Transfers</b>			
Revenue			
Interest and investment income	\$ 760,704	\$ 574,996	\$ 733,399
<b>Add (less)</b>			
Internal transfers			
Transfers from revenue funds	16,867,657	2,027,693	15,168,801
Transfers to capital funds	<u>(10,019,157)</u>	<u>(37,274,741)</u>	<u>(7,614,277)</u>
<b>Increase (decrease) in Reserved Accumulated Surplus</b>	7,609,204	(34,672,052)	8,287,923
<b>Reserved Accumulated Surplus - Beginning of the Year</b>	<u>77,031,530</u>	<u>77,031,530</u>	<u>68,743,607</u>
<b>Reserved Accumulated Surplus - End of Year (Note 14)</b>	<u>\$ 84,640,734</u>	<u>\$ 42,359,478</u>	<u>\$ 77,031,530</u>



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# Consolidated Financial Statements

Schedule 4

## Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2016

	Date of Issue/Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
<b>Long Term Debts</b>				
	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	
<b>LESS:</b>				
<b>Sinking Funds</b>				
	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	
<b>Net Amount</b>				

# Consolidated Financial Statements

Dec 31, 2015 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2016 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 17,481,309	\$ -	\$ 1,244,182	\$ -	\$ 16,237,127	\$ 935,302
2,424,274	-	172,529	-	2,251,745	129,697
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	54,838
625,000	-	-	-	625,000	18,125
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>
41,725,583	-	1,416,711	-	40,308,872	2,015,712
5,839,056	-	547,383	238,073	6,624,512	238,073
1,556,515	-	493,877	67,066	2,117,458	67,066
98,372	-	31,213	4,239	133,824	4,239
115,028	-	36,498	4,956	156,482	4,956
<u>52,973</u>	<u>-</u>	<u>16,809</u>	<u>2,282</u>	<u>72,064</u>	<u>2,282</u>
7,661,944	-	1,125,780	316,616	9,104,340	316,616
<u>\$ 34,063,639</u>	<u>\$ -</u>	<u>\$ 2,542,491</u>	<u>\$ 316,616</u>	<u>\$ 31,204,532</u>	<u>\$ 1,699,096</u>

# Consolidated Financial Statements

Schedule 5

## Schedule of Tangible Capital Assets For the year ended December 31, 2016

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 201,911,387	\$ 89,743,990	\$ 323,036,059	\$ 244,265,123
Additions	13,987,262	2,481,920	16,459,885	17,122,643
Disposals	<u>-</u>	<u>(129,893)</u>	<u>(525,233)</u>	<u>(497,526)</u>
	215,898,649	92,096,017	338,970,711	260,890,240
<b>Accumulated Amortization</b>				
Opening balance	-	43,883,112	109,795,619	58,373,714
Amortization expense	-	2,696,585	6,183,554	770,505
Effect of disposals	<u>-</u>	<u>(116,307)</u>	<u>(238,741)</u>	<u>(173,407)</u>
	<u>-</u>	<u>46,463,390</u>	<u>115,740,432</u>	<u>58,970,812</u>
<b>Net Book Value as at December 31, 2016</b>	<u>\$ 215,898,649</u>	<u>\$ 45,632,627</u>	<u>\$ 223,230,279</u>	<u>\$ 201,919,428</u>
<b>Net Book Value as at December 31, 2015</b>	\$ 201,911,387	\$ 45,860,878	\$ 213,240,440	\$ 185,891,409

<sup>1</sup> Historical cost includes work in progress at December 31, 2016 of **\$13,675,368** (\$- for 2015) comprised of: Land \$24,177 (\$202,240 for 2015); Buildings \$2,716,945 (\$532,501 for 2015); Transportation network \$10,162,075 (\$8,375,477 for 2015); Storm system \$46,711 (\$48,431 for 2015); Fleet and equipment \$3,448 (\$8,563 for 2015); Technology \$3,000 (\$9,531 for 2015); Water system \$440,517 (\$195,180 for 2015); Sanitary system \$73,575 (\$- for 2015); and Other \$204,919 (\$- for 2015). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$- (\$4,226,923 for 2015) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$495,795 (\$630,730 for 2015) and structures at \$14,668,431 (\$14,196,810 for 2015)



# Consolidated Financial Statements

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<b>Fleet and Equipment</b>	<b>Technology</b>	<b>Water System</b>	<b>Sanitary System</b>	<b>Other<sup>3</sup></b>	<b>Total</b>
\$ 27,175,107	\$ 10,404,167	\$ 139,209,369	\$ 164,705,575	\$ 28,760,734	\$ 1,229,211,509
1,022,177	794,892	8,261,778	9,501,728	2,096,812	71,729,097
<u>(554,664)</u>	<u>(339,301)</u>	<u>(493,244)</u>	<u>(3,396,283)</u>	<u>(245,136)</u>	<u>(6,181,280)</u>
27,642,620	10,859,758	146,977,903	170,811,020	30,612,410	1,294,759,326
13,131,476	5,602,228	31,381,745	42,219,256	13,933,193	318,320,343
1,315,184	796,641	2,246,237	2,468,325	1,732,149	18,209,180
<u>(429,531)</u>	<u>(290,601)</u>	<u>(272,304)</u>	<u>(428,248)</u>	<u>(217,159)</u>	<u>(2,166,298)</u>
<u>14,017,129</u>	<u>6,108,268</u>	<u>33,355,678</u>	<u>44,259,333</u>	<u>15,448,183</u>	<u>334,363,225</u>
<u>\$ 13,625,491</u>	<u>\$ 4,751,490</u>	<u>\$ 113,622,225</u>	<u>\$ 126,551,687</u>	<u>\$ 15,164,227</u>	<u>\$ 960,396,101</u>
\$ 14,043,631	\$ 4,801,939	\$ 107,827,624	\$ 122,486,319	\$ 14,827,541	\$ 910,891,167

# Consolidated Financial Statements

Schedule 6

## Continuity Schedule of Reserves For the year ended December 31, 2016

	<u>Balance Dec. 31, 2015</u>	<u>Interest Allocated</u>
<b>Reserve Funds</b>		
Local Improvements	\$ 2,550,517	\$ 14,753
Equipment Replacement	13,093,289	190,700
Capital Works	11,623,295	153,897
Fire Department Capital Acquisition	7,054,422	104,276
Sanitary Sewer	1,614,769	21,470
Land	<u>275,235</u>	<u>3,661</u>
<b>Total Reserve Funds</b>	<b>36,211,527</b>	<b>488,757</b>
<b>Reserve Accounts</b>		
Specific Projects - Capital	6,143,821	-
Specific Projects - Operating	8,397,216	-
Self Insurance	830,351	11,227
Police Services	6,735,888	87,554
Core Development	1,720,419	21,791
Recycling	1,513,787	20,645
Community Development	1,349	1
Building Inspections	2,494,848	31,411
Gravel Extraction	727,831	10,141
Community Works (Gas Tax)	-	-
Facility Maintenance	1,840,198	31,061
Snow Removal	686,015	-
Cemetery Maintenance	30,781	-
Infrastructure Sustainability (Town Centre Buildings)	329,415	-
Infrastructure Sustainability (Road Network)	1,710,679	26,485
Infrastructure Sustainability (Drainage)	-	13,729
Drainage Improvements	1,522,548	15,232
Critical Infrastructure	200,923	2,670
Infrastructure Grants Contribution	3,557	-
Gaming Revenues	779,954	-
Self Insurance (sewer utility)	134,873	-
Self Insurance (water utility)	113,228	-
Specific Projects (sewer utility)	2,155,690	-
Specific Projects (water utility)	<u>2,746,632</u>	<u>-</u>
<b>Total Reserve Accounts</b>	<b><u>40,820,003</u></b>	<b><u>271,947</u></b>
<b>Total Reserves</b>	<b><u>\$ 77,031,530</u></b>	<b><u>\$ 760,704</u></b>

# Consolidated Financial Statements

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<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2016</u>
\$ -	\$ -	\$ 2,565,270
2,684,023	(824,815)	15,143,197
487,090	(1,536,304)	10,727,978
1,458,390	(212,824)	8,404,264
-	-	1,636,239
<u>-</u>	<u>-</u>	<u>278,896</u>
4,629,503	(2,573,943)	38,755,844
4,606,290	(2,422,351)	8,327,760
(562,856)	-	7,834,360
7,393	-	848,971
552,078	(76,430)	7,299,090
107,897	(69,772)	1,780,335
614,553	-	2,148,985
(1,350)	-	-
593,285	-	3,119,544
24,316	-	762,288
280,465	(280,465)	-
660,379	(89,740)	2,441,898
(212,954)	-	473,061
86,825	-	117,606
43,870	(79)	373,206
2,232,547	(2,296,544)	1,673,167
1,878,509	(580,363)	1,311,875
(22,612)	(708,060)	807,108
-	(82)	203,511
-	-	3,557
517,570	39,267	1,336,791
6,504	-	141,377
6,504	-	119,732
577,951	(414,261)	2,319,380
<u>240,990</u>	<u>(546,334)</u>	<u>2,441,288</u>
<u>12,238,154</u>	<u>(7,445,214)</u>	<u>45,884,890</u>
<b><u>\$ 16,867,657</u></b>	<b><u>\$ (10,019,157)</u></b>	<b><u>\$ 84,640,734</u></b>

# General Comparative Statistics

## Municipal Government Incorporated September 12, 1874

### Mayor and 6 Council Members

	2016	2015	2014	2013	2012	2006
Population <sup>1</sup>	82,256	81,247	80,817	79,272	78,879	75,783
Registered Voters <sup>2</sup>	53,839	53,839	53,839	51,089	51,089	46,748
Local Unemployment Rate <sup>3</sup>	5.7%	5.6%	5.5%	6.8%	6.7%	4.6%
Municipal Full-Time Employees <sup>4</sup>	399	383	406	367	365	269
Total Part-time Hours	254,944	286,236	278,372	266,308	270,468	133,083

### Top 10 Employers Ranked by # of Employees <sup>5</sup>

1. School District No. 42	1,915	6. Arcus Community Resources	265
2. Ridge Meadows Hospital	1,082	7. Advantec Global Innovations	260
3. City of Maple Ridge	624	8. Fraser Regional Corrections	240
4. Overwaitea Food Group	391	9. West Coast Auto Group	239
5. Ridge Meadows Association for Community Living	300	10. Safeway Maple Ridge	147

### Number of Schools <sup>6</sup>

Elementary Schools	17	17	17	17	17	18
Secondary Schools	5	5	5	5	5	5
Alternate/Special Education Schools	4	4	4	4	4	2
Continuing Education Facilities	1	1	1	1	1	1
Private Schools	5	5	5	5	5	3
Preschools	17	17	19	20	21	22
Day Care Centres	104	101	102	103	96	105

### No. of Properties (Folios)

No. of Properties (Folios)	30,450	29,680	29,338	28,729	28,367	24,938
Land Area-Designated Land Use (in Ha) <sup>7</sup>						
Residential	5,621	5,627	5,625	5,648	5,647	5,657
Agricultural <sup>8</sup>	3,571	3,576	3,583	3,585	3,586	3,594
Forest <sup>9</sup>	2,442	2,443	2,443	2,443	2,443	82
Park/Conservation <sup>8</sup>	1,996	1,996	1,990	1,966	1,965	2,031
Employment <sup>10</sup>	706	706	706	706	707	802
Institutional/Civic <sup>11</sup>	336	336	336	336	336	230
Mixed Use	75	76	76	76	76	—
<b>Total Designated Land</b>	<b>14,748</b>	<b>14,760</b>	<b>14,760</b>	<b>14,760</b>	<b>14,760</b>	<b>12,396</b>
<b>Non-Designated Land</b>	<b>11,962</b>	<b>11,950</b>	<b>11,950</b>	<b>11,950</b>	<b>11,950</b>	<b>14,314</b>
<b>Total Land Area (in Ha)</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>

### Roads (in Km) <sup>12</sup>

Paved	486	483	481	477	473	450
Unpaved	6	6	6	6	6	7

### Sewer Lines (in Km) <sup>13</sup>

Sanitary	321	310	303	296	279	255
Storm <sup>13</sup>	336	315	310	305	296	271

### Water Lines (in Km) <sup>13</sup>

Water Lines	402	399	399	390	382	360
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### Parks Area (in Ha) (No. of Parks in Brackets) <sup>14</sup>

Municipal	(70) 268	(63) 256	(62) 256	(62) 256	(61) 256	(49) 213
Regional	( 2) 564	( 2) 558	( 2) 540	( 2) 540	( 2) 540	( 1) 414
Provincial <sup>15</sup>	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596

<sup>1</sup> BC Stats – [www.bcstats.gov.bc.ca/StatisticsBySubject/Demography/PopulationEstimates.aspx](http://www.bcstats.gov.bc.ca/StatisticsBySubject/Demography/PopulationEstimates.aspx)

<sup>2</sup> Voters are registered every four years at the time of the election – Maple Ridge Clerk's Department

<sup>3</sup> Statistics Canada – [www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfs04-eng.htm](http://www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfs04-eng.htm)

<sup>4</sup> Total includes full-time equivalent employees – Maple Ridge Human Resources Department

<sup>5</sup> Approximate numbers – Maple Ridge Economic Development Department

<sup>6</sup> School District No 42, Maple Ridge Licences, Permits & Bylaws Department and [www.fisabc.ca](http://www.fisabc.ca)

<sup>7</sup> In 2016 new software resulted in a shift of designated land – Planning Department

<sup>8</sup> In 2007 Parks that were designated Agricultural have a new designation (Parks within the ALR) and are tracked under Schools/Park/Conservation

<sup>9</sup> In 2008 reporting method changed

<sup>10</sup> In 2008 land use category changed

<sup>11</sup> In 2007 land use category changed – Schools are now included in Institutional/Civic

<sup>12</sup> Maple Ridge Engineering Department

<sup>13</sup> Maple Ridge Engineering Department

<sup>14</sup> Maple Ridge Parks & Facilities Department

<sup>15</sup> 11,700 ha are within Municipal boundary

# General Comparative Statistics

	2016	2015	2014	2013	2012	2006
<b>Dog Licences Issued</b> <sup>16</sup>	8,300	8,349	8,450	8,467	8,546	8,244
<b>Business Licences Issued</b> <sup>17</sup>	4,330	4,370	4,271	4,277	4,215	4,004
<b>Building Permits</b>						
Total Issued <sup>19</sup>	1,035	1,033	868	684	638	1,034
Value <sup>18</sup>	\$190,753,000	\$188,753,000	\$120,703,790	\$135,383,000	\$111,574,000	\$255,589,000
<b>Police</b> <sup>18</sup>						
RCMP Members	97.0	96.0	94.0	90.0	87.0	81.0
Emergency Response Team (ERT)	1.2	1.2	1.3	1.7	1.7	—
Forensic Identification Service (FIS)	2.6	2.6	2.8	2.7	2.7	—
Integrated Homicide Investigation (IHIT)	2.7	2.7	2.8	3.0	3.1	—
LMD Reconstructionists (ICARS)	0.6	0.6	0.7	0.8	0.8	—
Police Dog Service (PDS)	1.5	1.5	1.4	1.7	1.7	—
Community Safety Officers	0.0	3.0	3.0	3.0	3.0	—
Auxiliary Police Officers	11.0	19.0	20.0	32.0	31.0	39.0
<b>Fire Personnel:</b> <sup>19</sup>						
Fire Chiefs	1	1	1	1	2	2
Deputy Chief	1	1	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	4
Fire Lieutenants	4	4	5	5	4	—
Full-Time Firefighters	41	41	36	35	38	12
Paid-on-call:						
- Hall No. 1	25	28	31	25	29	52
- Hall No. 2	17	15	15	16	19	24
- Hall No. 3	15	18	17	16	18	24
<b>Accumulated Surplus</b>						
Funded Reserves	\$ 84,640,734	\$ 77,031,530	\$ 68,743,606	\$ 65,119,234	\$ 61,076,557	\$ 42,062,019
Capital Fund		—	—	—	—	393,749
Equity in Capital Assets	950,534,751	898,164,817	860,659,453	835,485,595	787,906,788	—
Operating Surplus	<u>28,726,265</u>	<u>24,627,701</u>	<u>18,922,123</u>	<u>15,881,038</u>	<u>13,235,095</u>	<u>9,197,891</u>
<b>Total Surplus and Reserves</b> <sup>20</sup>	<b>\$1,063,901,750</b>	<b>\$999,824,048</b>	<b>\$948,325,182</b>	<b>\$916,485,867</b>	<b>\$862,218,440</b>	<b>\$ 51,653,659</b>
<b>Long Term Debt</b>						
Parks & Recreation	\$ 16,237,127	\$ 17,481,309	\$ 18,691,327	\$ 19,868,118	\$ 21,012,595	\$ 27,249,027
Public Works	557,542	1,118,485	1,657,773	2,176,359	2,675,000	287,312
Protective Services	491,176	526,628	560,711	593,486	625,000	—
Public Health	1,991,454	2,051,999	2,110,207	2,166,180	2,220,000	—
General Government	<u>11,927,233</u>	<u>12,885,218</u>	<u>13,808,006</u>	<u>14,697,271</u>	<u>15,554,127</u>	<u>20,078,572</u>
<b>Total General Fund</b>	<b>\$ 31,204,532</b>	<b>\$ 34,063,639</b>	<b>\$ 36,828,024</b>	<b>\$ 39,501,414</b>	<b>\$ 42,086,722</b>	<b>\$ 47,614,911</b>
<b>Waterworks Utility</b>	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 24,995
<b>Sanitary Sewer Utility</b>	—	—	—	—	—	97,506
<b>Total Gross Debt</b>	<b>\$ 31,204,532</b>	<b>\$ 34,063,639</b>	<b>\$ 36,828,024</b>	<b>\$ 39,501,414</b>	<b>\$ 42,086,722</b>	<b>\$ 47,737,412</b>
<b>Debt Per Capita</b>	<b>\$ 379</b>	<b>\$ 419</b>	<b>\$ 458</b>	<b>\$ 498</b>	<b>\$ 535</b>	<b>\$ 630</b>
<b>Debt Payment as a Percentage of Expenses</b> <sup>21</sup>	<b>4.0%</b>	<b>4.0%</b>	<b>4.2%</b>	<b>4.1%</b>	<b>3.8%</b>	<b>7.8%</b>
<b>Remaining Debt Servicing Capacity</b> <sup>22</sup>	<b>\$ 24,633,232</b>	<b>\$ 22,835,774</b>	<b>\$ 20,600,856</b>	<b>\$ 17,908,517</b>	<b>\$ 19,180,654</b>	<b>\$ 10,976,567</b>

<sup>16</sup> Maple Ridge Finance Department

<sup>17</sup> Maple Ridge Licences, Permits & Bylaws Department

<sup>18</sup> Ridge Meadows RCMP

<sup>19</sup> 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

<sup>20</sup> 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

<sup>21</sup> 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

<sup>22</sup> 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 bylaw 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 2016 taxation year are exempted under **Bylaw #7170-2015**, adopted on **September 29, 2015**.

## 2016 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Alouette Home Start Society	11932 221 Street	\$ 1,766
Cam Neely Arena (90% exemption)	23448 105 Avenue	48,065
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	7,654
Girl Guides of Canada	26521 Ferguson Avenue	8,148
Golden Ears Winter Club (95% exemption)	23588 105 Avenue	35,300
Katie's Place	Unit 2 – 10235 Jackson Road	2,658
Maple Ridge Golf Course	20818 Golf Lane	29,930
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	144,732
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,374
Ridge Meadows Recycling Society	10092 236 Street	17,641
Ridge Meadows Seniors Society	12148 224 Street	46,971
Ruskin Community Hall	28395 96 Avenue	4,226
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	16,377
Society for the Prevention of Cruelty to Animals	Unit 1 – 10235 Jackson Road	33,848

# Permissive Tax Exemptions

Property	Address	Taxes Foregone
<b><u>Heritage</u></b>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 6,765
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,089
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	6,153
Old Japanese School House (Fraser Information Society)	11739 223 Street	3,793
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,995
<b><u>Churches</u></b>		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 2,931
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	40,853
Burnett Fellowship Baptist Church	20639 123 Avenue	4,155
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	5,446
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	5,133
Church of the Nazarene	21467 Dewdney Trunk Road	5,984
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	12,130
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	4,952
High Way Church	21746 Lougheed Highway	6,665
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	5,788
Maple Ridge Baptist Church	22155 Lougheed Highway	68,392
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	5,971
NorthRidge Church	22899 Dewdney Trunk Road	10,508
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	4,563
Pentecostal Assemblies of Canada	11756 232 Street	9,959
Port Hammond United Church	11391 Dartford Street	1,917
President of the Lethbridge Stake (Mormon Church)	11750 207 Street	5,423
Roman Catholic Archbishop of Vancouver	22561 121 Street	3,714
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	8,711
Ruskin Gospel Church	28304 96 Avenue	3,468
St. John the Divine Anglican Church	21299 River Road	5,370
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	4,994
Timberline Ranch	22351 144 Avenue	332
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	23,912
Trustees of the Congregation of the Haney Presbyterian Church	11858 216 Street	7,447
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	5,511
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	3,359
Wildwood Fellowship Church	10810 272 Street	3,251
<b><u>Schools</u></b>		
Haney - Pitt Meadows Christian School Association	12140 203 Street	\$ 5,018
Meadowridge School Society	12224 240 Street	11,371
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,274
<b>2016 Property Taxes Forgone Through Permissive Tax Exemptions</b>		<b>\$716,987</b>

# Major Property Tax Payers

Registered Owner	Primary Property	Taxes Levied
1. Sun Life Assurance Company of Canada	Westgate Shopping Centre	\$1,085,706
2. BC Hydro & Power Authority	Distribution Lines	1,078,397
3. Bucci Investment Corporation Inc	Valley Fair Mall	806,026
4. SmartReit (Maple Ridge) Inc.	Haney Place Mall	727,903
5. Interfor Corp.	Lumber Mills	704,344
6. M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	664,134
7. FortisBC Energy Inc.	Gas Lines	502,685
8. Telus (BC Telephone Company)	Poles, Lines, Towers	467,457
9. Canadian Pacific Railway Co.	Railway Tracks	384,203
10. 22475 Dewdney Trunk Road Inc.	Maple Ridge Square	348,795
11. Canadian Property Holdings	Retail	308,525
12. Damka Lumber & Development Ltd	Shopping Centre	284,847
13. Marv Jones Properties	Shopping Centre & Auto Dealership	267,222
14. E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	261,136
15. 487559 BC Ltd	Shopping Centre	245,933
16. Ridge Meadows U-Lok	Storage/Warehousing	211,974
17. Royal Canadian Legion Branch No 88	Strata Rental Units/Legion	201,405
18. Viam Holdings Ltd.	Strata Rental Units	200,482
19. Runnel Holdings Ltd	Shopping Centre & Fast Food	198,497
20. Alpi Construction Inc/Ventures Ltd	Condominium Development	197,708
21. Maple Ridge Senior Village Holdings Ltd	Retirement Living	188,376
22. Stella-Jones Canada Inc	Storage/Warehousing	186,854
23. 0766349 BC Ltd	Lumber Remanufacturing	184,471
24. Great Pacific Industries	Shopping Centre	180,198
25. Ron Jones Ltd.	Retail	170,480
26. 0800957 BC Ltd	Lumber Remanufacturing	168,403
27. R P M Holdings Ltd	Auto Dealership	153,394
28. Squamish Projects Ltd	Lumber Mills	148,092
29. Target Products Ltd	Storage/Warehousing/Vacant Land	141,354
30. Les Investissements Immobiliers Ciame Inc	Apartment Rental Units	137,642
31. 0722548 BC Ltd	Retirement Living	131,450
32. CSH W Manor Inc	Retirement Living	119,707
33. Donada Industries Ltd	Retail and Residential Strata	111,339



# Assessment/Taxation Comparative Statistics

	2016	2015	2014	2013	2012	2006
<b>Assessment for General Taxation <sup>1</sup></b>						
Land	\$ 9,673,877,830	\$ 8,896,652,784	\$ 8,409,147,922	\$ 8,193,398,168	\$ 8,212,774,149	\$ 5,199,820,987
Less: Exempt Land	<u>923,950,688</u>	<u>838,820,571</u>	<u>806,645,636</u>	<u>800,313,105</u>	<u>811,751,851</u>	<u>519,995,004</u>
Net Land Assessment	\$ 8,749,927,142	\$ 8,057,832,213	\$ 7,602,502,286	\$ 7,393,085,063	\$ 7,401,022,298	\$ 4,679,825,983
<b>Improvements</b>						
Less: Exempt Imp & Utilities	<u>705,962,973</u>	<u>716,930,914</u>	<u>684,076,357</u>	<u>563,485,980</u>	<u>580,271,129</u>	<u>392,502,471</u>
Net Improvement Assessment	\$ 5,453,463,445	\$ 5,111,692,633	\$ 5,031,959,348	\$ 5,119,877,228	\$ 5,058,146,477	\$ 3,338,848,230
<b>Total Taxable Assessment</b>	<b>\$14,203,390,587</b>	<b>\$13,169,524,846</b>	<b>\$12,634,461,634</b>	<b>\$12,512,962,291</b>	<b>\$12,459,168,775</b>	<b>\$ 8,018,674,213</b>
<b>Assessment for School Taxation <sup>1</sup></b>	<b>\$14,161,239,272</b>	<b>\$13,147,843,170</b>	<b>\$12,591,048,264</b>	<b>\$12,407,006,433</b>	<b>\$12,342,368,776</b>	<b>\$ 7,890,012,754</b>
<b>General &amp; Debt Tax Rates (per \$1,000) <sup>2</sup></b>						
Residential	\$ 4.2942	\$ 4.4087	\$ 4.4199	\$ 3.8564	\$ 3.7089	\$ 3.9038
Utilities	39.2517	39.4395	39.6181	36.0138	36.2833	38.7399
Industrial	33.5554	32.8020	34.5830	33.5237	32.9650	56.9788
Business/Other	11.6578	12.1314	12.6098	11.0118	10.6591	14.1723
Seasonal/Recreational	11.6578	12.1314	12.6858	10.8926	10.4940	11.5950
Farm	33.0777	31.5082	30.0585	25.0879	24.4024	18.6476
<b>School Tax Rate (per \$1,000) <sup>1</sup></b>						
Residential	\$ 2.0032	\$ 2.0032	\$ 2.0544	\$ 2.0390	\$ 2.0127	\$ 2.6828
Utilities	13.6000	13.6000	13.6000	14.0000	14.2000	14.9000
Industrial	2.3200	2.3200	2.4000	2.4800	2.5600	12.5000
Business/Other	5.8000	5.8000	6.0000	6.2000	6.4000	9.2000
Seasonal/Recreational	3.3000	3.3000	3.4000	3.4000	3.4000	4.2000
Farm	3.4500	3.4500	3.4500	3.4500	3.4500	6.8000
<b>Residential Tax Rate (per \$1,000) <sup>2</sup></b>						
General (incl. Reg. Library)	\$ 4.2942	\$ 4.4087	\$ 4.4199	\$ 3.8564	\$ 3.7089	\$ 3.9038
Debt after 2004 incl. above 2005=Fire	.0819	.0626	.0426	.4269	.3799	.1270
Transit Authority (GVTA)	.2834	.3173	.3315	.3252	.3244	.4688
Local School Levy	2.0032	2.0032	2.0544	2.0390	2.0127	2.6828
Regional District	.0549	.0585	.0586	.0624	.0575	.0857
Municipal Finance Authority	.0002	.0002	.0002	.0002	.0002	.0003
BC Assessment	<u>.0543</u>	<u>.0596</u>	<u>.0619</u>	<u>.0610</u>	<u>.0599</u>	<u>.0816</u>
	\$ 6.7721	\$ 6.9101	\$ 6.9691	\$ 6.7711	\$ 6.5435	\$ 7.3500
<b>Utilities &amp; Penalties</b>						
Current Year's Levy	\$136,852,487	\$ 131,595,549	\$127,677,318	\$122,454,692	\$117,585,020	\$ 83,504,420
Per Capita	\$ 1,664	\$ 1,700	\$ 1,608	\$ 1,542	\$ 1,494	\$ 1,102
Collections	\$133,561,495	\$ 127,746,089	\$ 123,129,862	\$117,829,626	\$112,753,690	\$ 81,092,881
Percent of Levy	97.60%	97.07%	96.44%	96.22%	95.89%	97.11%
Gross Tax Collections	\$138,120,216	\$ 131,969,749	\$127,733,292	\$122,315,910	\$117,147,840	\$ 83,839,990
Percent of Current Levy	101.00%	100.00%	100.00%	99.89%	99.63%	100.00%
Taxes Outstanding	\$ 5,165,544	\$ 6,232,256	\$ 6,606,456	\$ 6,662,430	\$ 6,523,648	\$ 3,084,325

<sup>1</sup> 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.

<sup>2</sup> 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>
<b>Analysis of 2016 Taxable Values</b>							
For General Purposes (\$ in 1,000's)	12,916,697	13,516	17,291	232,311	971,963	2,577	4,863
Percentage of Taxable Values	91.15%	.10%	.13%	1.69%	6.87%	.02%	.04%
Percentage of General Taxation	78.33%	.75%	.82%	3.82%	16.00%	.05%	.23%

### Analysis of 2016 Rates (Per \$1,000)

General and Debt	4.2942	39.2517	33.5554	11.6578	11.6578	14.9925	33.0777
Park & Rec Improvement Levy	.0351	.3208	.2743	.0953	.0953	.1225	.2703
Drainage, Park & Rec Improvement	.0468	.4275	.3655	.1270	.1270	.1633	.3602
School	2.0032	13.6000	2.3200	5.8000	5.8000	3.3000	3.4500
BC Assessment	.0543	.4995	.4995	.1575	.1575	.0543	.0543
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0549	.1922	.1867	.1867	.1345	.0549	.0549
Transit Authority	.2834	2.5742	1.9235	1.5211	1.242	.2582	.3629

<sup>1</sup> Properties are categorized into 9 different classes for assessment and taxation purposes

<sup>2</sup> Maple Ridge has no properties within classes 3 (Forestry) and 7 (Tree Farm)

<sup>3</sup> 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

<b>Revenue</b>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Property Taxes	\$ 77,452,203	\$ 74,042,945	\$ 71,350,132	\$ 68,079,360	\$ 64,939,423
Fees	43,211,346	41,699,739	38,572,819	35,843,766	34,698,238
Investment Income	2,478,388	2,417,402	2,424,879	2,577,212	3,486,028
Developer Contributions	56,956,072	49,600,114	31,926,000	56,381,553	22,336,304
Government Transfers	4,114,413	4,799,508	3,567,536	4,692,641	5,240,643
Other Proceeds and Gains (losses)	<u>(3,833,337)</u>	<u>(1,668,305)</u>	<u>(1,353,953)</u>	<u>(2,449,158)</u>	<u>(1,530,761)</u>
	<u>\$180,379,085</u>	<u>\$170,891,403</u>	<u>\$146,487,413</u>	<u>\$165,125,374</u>	<u>\$129,169,875</u>
<b>Expenses</b>					
<u>Analysis by function</u>					
Protective Services	\$ 35,844,566	\$ 34,452,583	\$ 31,988,914	\$ 31,159,175	\$ 30,619,435
Transportation Services	15,835,722	17,651,339	17,323,495	16,624,764	16,781,930
Recreation & Cultural	21,584,478	21,562,840	21,183,974	19,628,824	19,529,726
Water Utility	12,628,882	15,615,936	15,375,275	14,809,051	13,138,936
Sewer Utility	10,068,307	9,837,523	9,341,867	9,582,651	9,279,252
General Government	14,821,099	14,357,496	14,517,314	13,565,957	13,307,270
Planning, Public Health & Other	<u>5,518,328</u>	<u>5,914,820</u>	<u>4,917,259</u>	<u>5,487,525</u>	<u>3,939,899</u>
	<u>\$116,301,382</u>	<u>\$119,392,537</u>	<u>\$114,648,098</u>	<u>\$110,857,947</u>	<u>\$106,596,448</u>
<u>Analysis by object</u>					
Goods and Services	\$ 54,224,116	\$ 55,862,092	\$ 53,130,560	\$ 53,384,258	\$ 49,979,189
Wages and Salaries	42,018,791	41,619,187	40,284,322	37,273,383	36,623,805
Interest and Financing Fees	1,849,295	1,975,261	2,139,323	2,249,331	2,372,700
Amortization Expense	<u>18,209,180</u>	<u>19,935,997</u>	<u>19,093,893</u>	<u>17,950,975</u>	<u>17,620,754</u>
	<u>\$116,301,382</u>	<u>\$119,392,537</u>	<u>\$114,648,098</u>	<u>\$110,857,947</u>	<u>\$106,596,448</u>
<b>Annual surplus</b>	\$ 64,077,703	\$ 51,498,866	\$ 31,839,315	\$ 54,267,427	\$ 22,573,427
<b>Net financial assets</b>	\$ 86,346,124	\$ 72,053,124	\$ 51,798,865	\$ 41,980,206	\$ 32,721,228

# Tangible Capital Assets Acquired

## Last Five Fiscal Years Comparison

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Capital Acquisitions</b>					
General Government	\$ 3,324,944	\$ 950,180	\$ 1,610,712	\$ 1,070,337	\$ 724,597
Transportation	37,900,753	38,123,238	24,936,296	42,901,006	19,686,585
Parks and Recreation	11,893,850	6,735,898	7,704,331	5,125,275	4,016,042
Protective Services	558,141	356,409	2,875,132	353,552	672,549
Public Health and Other	1,035,565	13,886	800,664	193,328	439,678
Sanitary Sewer & Waterworks	<u>17,015,843</u>	<u>11,430,905</u>	<u>5,178,688</u>	<u>15,859,050</u>	<u>6,175,948</u>
Total Capital Acquisitions	<u>\$71,729,097</u>	<u>\$57,610,516</u>	<u>\$43,105,823</u>	<u>\$65,502,548</u>	<u>\$31,715,399</u>
<b>Source of Funding</b>					
Revenue Funds	\$12,440,584	\$ 8,259,352	\$ 9,660,716	\$ 8,576,784	\$ 7,867,805
Reserve Funds	2,573,942	2,161,453	3,796,703	1,895,480	1,239,378
Contributed Assets	39,062,791	36,744,306	23,232,212	46,543,513	16,709,523
Grants	770,939	917,934	942,949	1,717,767	2,097,109
Development Fees & Other	<u>16,880,841</u>	<u>9,527,471</u>	<u>5,473,243</u>	<u>6,769,004</u>	<u>3,801,584</u>
Total Financing	<u>\$71,729,097</u>	<u>\$57,610,516</u>	<u>\$43,105,823</u>	<u>\$65,502,548</u>	<u>\$31,715,399</u>

# Glossary

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**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 City, 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 City.

**DEPARTMENT** – The basic organizational unit of the City, 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 City.

**DIVISION** – The top level organizational unit of the City 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 City 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

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**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 City (e.g. streets, water, sewer, public buildings, and parks).

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

**LEVY** – To impose taxes for the support of City 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 City'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 City.

**RMRS – RIDGE MEADOWS RECYCLING SOCIETY** – A community-based, charitable non-profit organization, in partnership with the City of Maple Ridge provides blue-box 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 City could focus on in order to achieve the community vision.

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

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

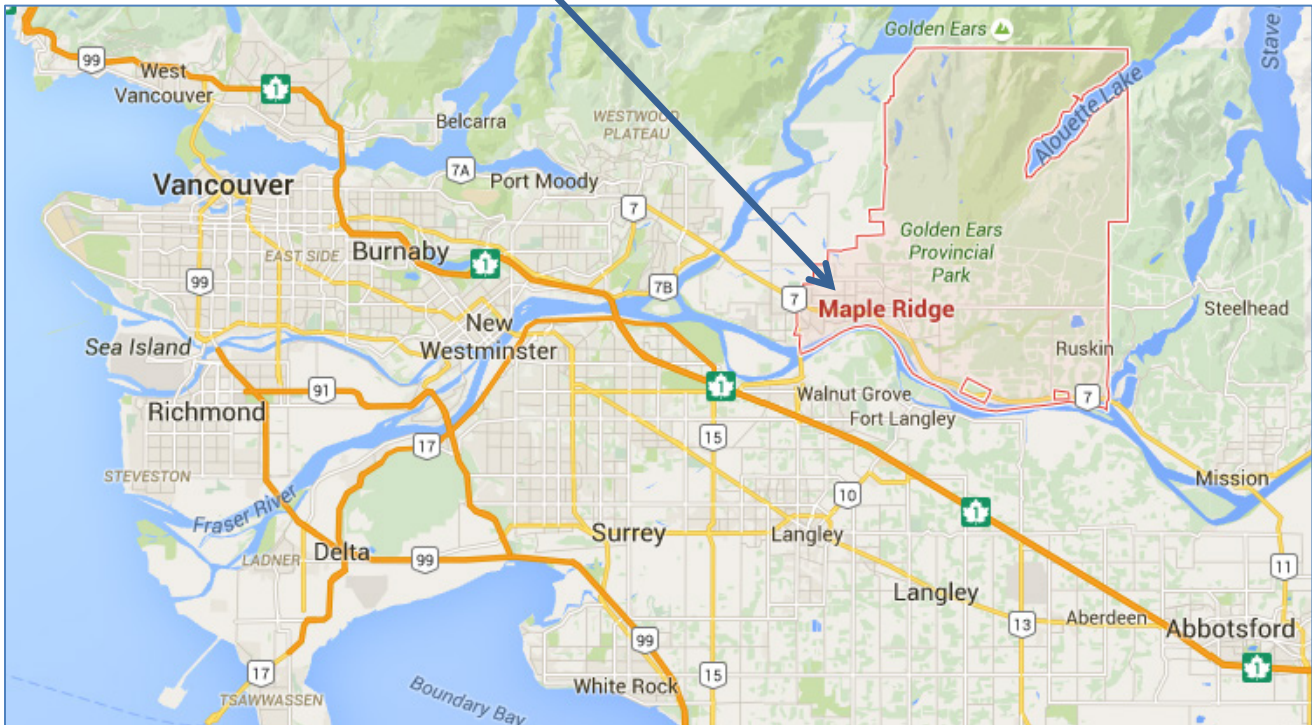
**TAXES** – Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the citizens.

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



MAPLE RIDGE

British Columbia

[mapleridge.ca](http://mapleridge.ca)

