

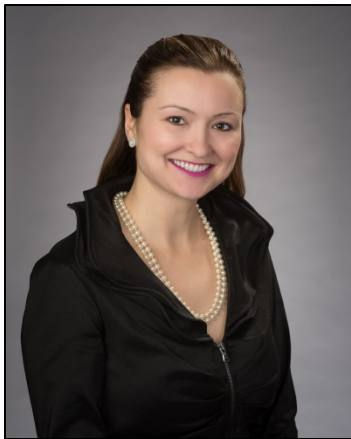
City of Maple Ridge | British Columbia | Canada

2017
Annual Report
For Fiscal Year Ending
December 31, 2017



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





2017 Annual Report

City of Maple Ridge

British Columbia, Canada

Fiscal Year ending December 31, 2017

**11995 Haney Place
Maple Ridge, BC V2X 6A9
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twitter.com/yourmapleridge**



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of Maple Ridge
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

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, 2016. 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 27th consecutive year.

About This Report

City of Maple Ridge
British Columbia, Canada

Annual Report
for the year ending
December 31, 2017

Designed and prepared by the Finance Department
in cooperation with all City departments
May 2018

Photography by *In View Images, Ray Urner Photography*

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

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Message from the Mayor



I am very proud to present the 2017 Annual Report on behalf of my colleagues on Council, our City staff and the citizens of Maple Ridge. This report provides you with an overview of our City's financial performance for the fiscal year ending on December 31, 2017. The Annual Report is part of a series of publications and online tools that address Council's commitment to transparency and accountability to our citizens.

I would like to acknowledge the work of the City's senior management team, CAO Paul Gill and General Managers Kelly Swift and Frank Quinn. They lead a team of professionals who work diligently on the annual work plan with great professionalism, efficiency and effectiveness. In October of 2017 we launched the City's Open Government Portal which propelled the City of Maple Ridge into a leadership position in transparency and innovation. This project, involving every department in our organization, reflects how well City staff embraced Council's goals around Open Government at the beginning of our term. I would

urge you to visit the portal at opengov.mapleridge.ca to explore the powerful tools that have been deployed.

One of the biggest projects of the year was the completion of our community consultation on new recreational facilities for Maple Ridge and the selection of eight projects, across the community, which will provide our citizens, especially our youth, with places to connect with their peers and live healthy lifestyles. Our staff did an incredible job in developing a financial framework to support Council's vision around these projects. In early 2018 the projects received electoral approval and we have transitioned to the work to deliver on the vision.

At the beginning of 2017 we learned that the Provincial Government would be building a new school in the fast growing Albion neighbourhood. The City worked closely with School District No. 42 to develop a 'pitch' that included the co-location of a community centre with the new school to create a strong neighbourhood centre for this area.

We also learned that Maple Ridge will host the 2020 BC Summer Games and as part of the announcement we revealed that a new synthetic turf field at Merkley Park would be named 'Karina LeBlanc Field' recognizing this amazing ambassador for Maple Ridge and Canada. This project received funding from the Federal Government as part of the Canada150 Legacy Fund.

All of this work is possible due to the financial strength of our community and the rigorous process we follow around long term planning. Please take the time to review this report and learn more about our community's financial performance.

Nicole Read

Nicole Read
Mayor

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

Message from the CAO

On behalf of the employees at the City of Maple Ridge, I am very proud to introduce the 2017 Annual Report. This report, along with the 2017 Citizens Report, provides citizens with a snapshot of the City's finances as of December 31, 2017.

I would like to thank my colleagues, Frank Quinn, General Manager Public Works & Development services, and Kelly Swift, General Manager Parks, Recreation & Culture, for their wise counsel and collaboration. Our team approach with each other and our staff, along with Council's support, has resulted in several incredible achievements throughout the year and laid the foundation for the future.

The decision in the fall of 2017 to proceed with a \$55.5 million dollar investment in community facilities represents one of the largest investments in infrastructure in the last quarter century. Maple Ridge is amongst the fastest growing communities in the Lower Mainland, and these investments touch our established neighbourhoods in Hammond, Whonnock and the downtown and also address the needs of some of our fastest growing neighbourhoods such as Albion and Silver Valley, meeting the overall needs of our broader community.

In 2017 we saw a number of announcements from the Provincial Government around improvements to the Lougheed Highway corridor and the new elementary school in the Albion neighbourhood. Regionally, the work has begun on the new B-Line rapid bus service from downtown Maple Ridge to connect with the Skytrain in Coquitlam and new bus routes have opened in Silver Valley.

There were significant announcements made by both the Federal and Provincial governments around safety improvements on Lougheed Highway during the year. I want to acknowledge the determination and persistence of our Council who work hard to lobby for these improvements in and around our City. Our staff team is proud to provide the technical support required for our Council to negotiate improvements on behalf of citizens.

As you review the 2017 Annual Report you will see the background work that is underway for projects that will be delivered into the future. It is through rigorous financial and business planning that we are able to address the day-to-day operation of our City and look into the future to anticipate and deliver the infrastructure and programs that will be necessary for our growing community.

I would like to conclude my introduction by thanking Council for their vision and leadership. These are very exciting times for the City of Maple Ridge. Thank you for taking the time to review this report.



Paul Gill
Chief Administrative Officer

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



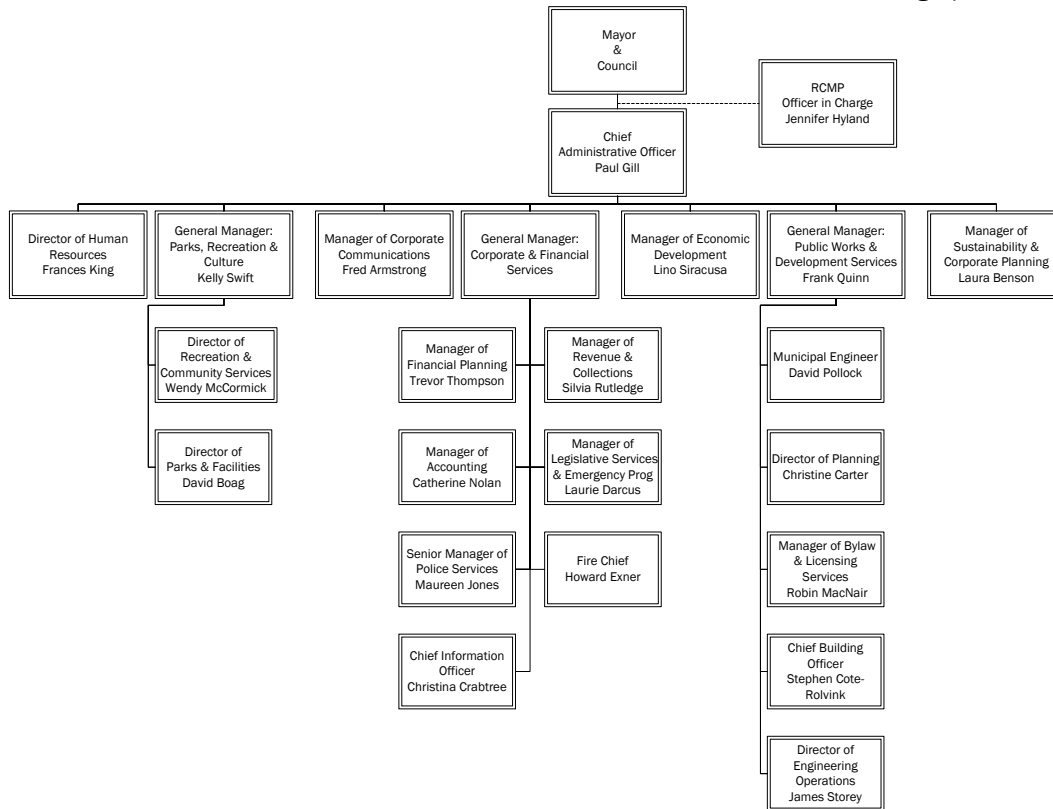
Elected & Appointed Officials

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



Appointed Officials (Department Heads) as at December 31, 2017

Chief Administrative Officer.....	Paul Gill, BBA, CPA, CGA
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 Jennifer Hyland
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

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

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.¹

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: 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 Charging Station Usage & GHG Emission Savings

Scorecard: Community GHG Emissions

Scorecard: Corporate GHG Emissions

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

Scorecard: Leisure Centre Energy Consumption & GHG Emissions

Scorecard: Municipal Facility Electricity Use

Scorecard: Vehicle Fleet Efficiency

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

Key Indicators – Revenues

Scorecard: Building Permit Revenue

Scorecard: Business Licence Revenue

Scorecard: Dog Licence Revenue

Scorecard: Gravel Sales Revenue

Scorecard: Property Tax Revenue

¹ http://www.civicinfo.bc.ca/Local_Content/Manuals/4615.pdf

Strategic Direction & Progress Report

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: Efficiencies in Payment Processing
Scorecard: Switchboard Call Volume
Scorecard: Website Visits

Inter-Governmental Relations and Partnerships

Partnerships and Networks With Public Agencies

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

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



Performance Reporting Scorecard

ED03

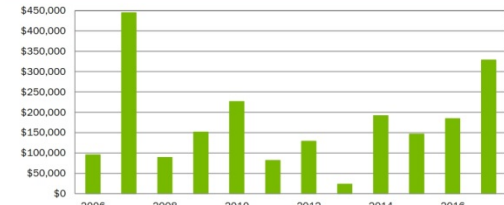
Focus Area: Economic Development

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. Incentive programs to attract development to the Town Centre and Employment Lands offer tax exemptions for three to five years for 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



Commercial Tax	2012	2013	2014	2015	2016	2017
New Revenue \$	\$ 128,954	\$ 23,300	\$ 191,729	\$ 146,598	\$ 184,543	\$ 328,644

For more information, please contact:

Trevor Thompson, Manager of Financial Planning
Telephone: 604-467-7472 Email: tthompson@mapleridge.ca

Additional Information

For incentive programs and exemptions: [View Investment Incentive Program Webpage](#)
For tax exemption information: [View 2017 Tax Exemption Report](#)
To view a map of projects supported by the program: [View Map](#)

Scorecard last updated:
February 6, 2018

Increase Commercial Tax Base



Performance Reporting Scorecard

EN01

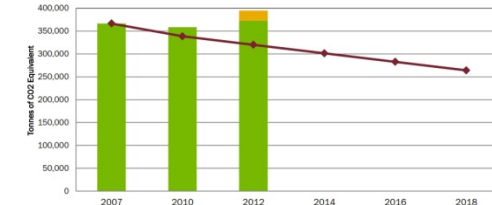
Focus Area: Environment

Community GHG Emissions

Measure: Tonnes of CO2 equivalent and per capita emissions

Target	Overview
By 2020, to reduce 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.	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.
	These reports assist with the City of Maple Ridge's Climate Action Charter commitment to measure and report on our community's GHG emissions.

Total Community GHG Emissions



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

¹ Community GHG emissions include emissions resulting from energy use in buildings, on-road transportation and solid waste.
² 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.

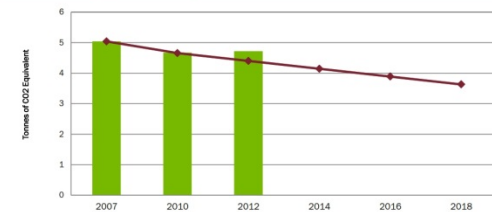
For more information, please contact:

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

Scorecard last updated:
March 6, 2018

Community GHG Emissions

Per Capita Community GHG Emissions



	2007	2010	2012	2014	2016	2018
Target	5.04	4.66	4.40	4.14	3.89	4
Per Capita GHG Emissions	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
Buildings	135,613	125,770	125,711			
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	100,851	92,096	90,959			
Electricity	8,033	8,117	4,561			
Natural Gas	92,818	83,979	86,398			
On-Road Transportation	216,043	219,367	235,017			
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			
Solid Waste	14,710	13,144	11,939			
Land Use - Deforestation			21,746			
Agriculture (memo)			1,219			
Mining			2,370			
Municipal			18,156			
Total Emissions	366,366	358,281	394,413			

Scorecard last updated:
March 6, 2018

Community GHG Emissions

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, 2018

Community GHG Emissions

Strategic Direction & Progress Report



Performance Reporting Scorecard

EN07

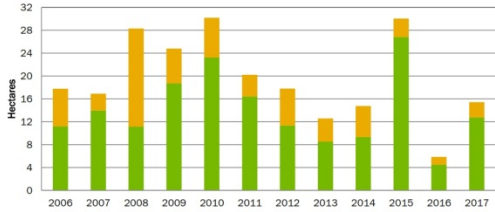
Focus Area: Environment

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



	2011	2012	2013	2014	2015	2016	2017
Dedicated Park	10.43	11.34	8.53	9.35	20.83	4.50	12.77
Covenant	3.77	6.46	4.05	5.40	3.21	1.36	2.66

* January-September
 For more information, please contact:
 David Tieu, Mapping and Graphics Technician
 Telephone: 604-463-5221 ext. 5251 Email: dtieu@mapleridge.ca

Scorecard last updated:
March 13, 2018

Protect Environmentally Sensitive Areas



Performance Reporting Scorecard

S601

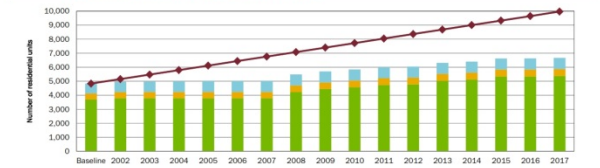
Focus Area: Smart Managed Growth

Town Centre Density

Measure: The number of residential units in the Town Centre

Target	Overview
(1) To accommodate 11,065 residential units within the Town Centre by the year 2021	Why is residential density so important to our Town Centre? Our goal is to achieve a vibrant and robust Town Centre. One of the key measures is through creating greater residential density that includes a range of housing forms and affordable housing choices. People who live in the Town Centre are able to walk to nearby shops, services, entertainment, and recreation activities. As such, Town Centre residents may choose not to own a vehicle and use public transit for further destinations. A high density population living in the Town Centre will create greater demand for more business and improved public transportation, thereby reducing reliance on cars and roads.
(2) To accommodate 50% of Maple Ridge's population growth in the Town Centre	

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	2017
Target	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	9,967
New Units		3,689	97	2	-	-	-	438	215	129	160	46	254	86	222	-	40
Apartment Units		444	-	4	-	-	-	29	9	-	-	10	-	-	-	-	-
Townhouses		444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Family Homes		698	32	13	14	15	3	1	3	-	2	-	1	3	2	1	-
Cumulative Total	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	6,662

For more information, please contact:
 Laura Benson, Manager of Sustainability & Corporate Planning
 Telephone: 604-466-4338 Email: lbenson@mapleridge.ca

Scorecard last updated:
March 26, 2018

Town Centre Density

Status Reports

EN07

	2011	2012	2013	2014	2015	2016	2017
Water Course	16.60	12.60	7.15	10.53	26.60	2.98	12.42
Slope	1.20	5.69	7.19	3.60	0.72	1.56	
Amenity	1.40	0.40	0.10	0.18	0.38	0.82	
Storm Water	0.80			0.02			
Geotech	0.10	3.00		0.97	0.34	0.17	
Veg Retention	1.90	1.50		0.08	1.38	1.09	0.99
Habitat	2.90	4.90	3.30	9.20	0.47	0.24	
Dyke							
Trail	0.10						0.05
Other							
Total Area Protected	20.20	17.80	12.60	14.75	30.04	5.86	15.43

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.

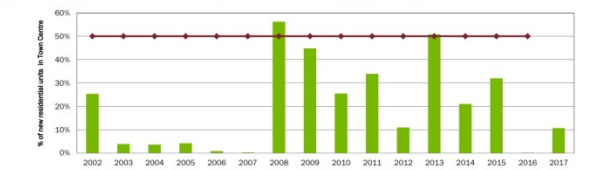
For more information: [View Development Planning & Environmental Planning webpage](#)

Scorecard last updated:
March 13, 2018

Protect Environmentally Sensitive Areas

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

S601



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Target	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%
New Residential Units Constructed in Maple Ridge																
% Located in the Town Centre	25%	4%	4%	4%	1%	0%	56%	45%	26%	34%	11%	51%	21%	32%	0%	11%

Status Reports
 2017 In 2017, the Town Centre experienced over 10% of growth, primarily through the addition of forty apartment units. This growth represents nearly 1% of all residential construction in Maple Ridge this year.
 2016 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.
 2015 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.

Additional Information
 For more information on the incentive program: [View Town Centre Investment Incentive Program](#)
 To view a map of projects supported by the program: [View Map](#)

Scorecard last updated:
March 26, 2018

Town Centre Density

Strategic Direction & Progress Report

SL09

MAPLE RIDGE
British Columbia

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, Recreation & Culture 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

	2010	2011	2012	2013	2014	2015
Target	20%	20%	20%	20%	20%	20%
Actual	18%	21%	21%	19%	17%	15%

For more information, please contact:
 Tony Cotroneo, Manager of Community Services
 Telephone: 604-467-7392 Email: tcotroneo@mapleridge.ca

Scorecard last updated: September 22, 2017 Low Income Citizens Accessing Recreation Services

SL14

MAPLE RIDGE
British Columbia

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

	2011	2012	2013	2014	2015	2016
Maple Ridge	3,338	3,379	3,105	4,233	4,498	4,137
Pitt Meadows	655	691	585	953	1,004	852
Coquitlam	4,619	4,758	5,172	5,332	5,828	5,313
Mission	2,127	2,317	2,135	2,253	2,827	2,302
Langley Township	5,726	5,850	5,382	6,469	6,038	6,600

*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

Scorecard last updated: September 25, 2017 Property Crime Offences

SL09

Status Reports

2016	For a number of reasons, past data is not comparative to more recent data. For example, new census data should replace population estimates. Furthermore, programs are no longer provided under a joint services agreement with Pitt Meadows, and new programs with additional clients must be added. Following consultation with a number of stakeholders, this scorecard will be revised or replaced.
2015	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.
2014	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.
2013	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.
2012	This slight increase in the percentage of population served is likely due to a slight increase in the number of individuals living within Maple Ridge and Pitt Meadows with low income and an increase of eligible individuals accessing the Participation Program.

Additional Information

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

Scorecard last updated: September 22, 2017 Low Income Citizens Accessing Recreation Services

SL14

Property Crime Offences Per 1,000 Population

	2011	2012	2013	2014	2015	2016
Maple Ridge	42.78	42.72	38.81	52.32	55.26	48.13
Pitt Meadows	36.06	37.51	31.38	50.51	53.12	44.63
Coquitlam	35.54	36.09	38.77	39.50	39.43	35.98
Mission	57.05	61.41	56.06	58.67	75.59	57.73
Langley Township	53.49	53.86	48.93	58.08	51.52	53.59

Status Report

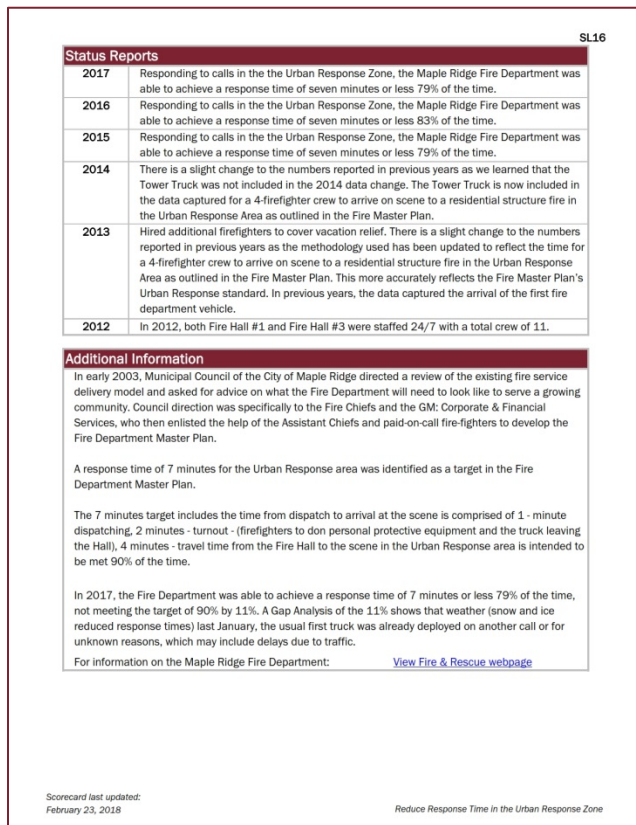
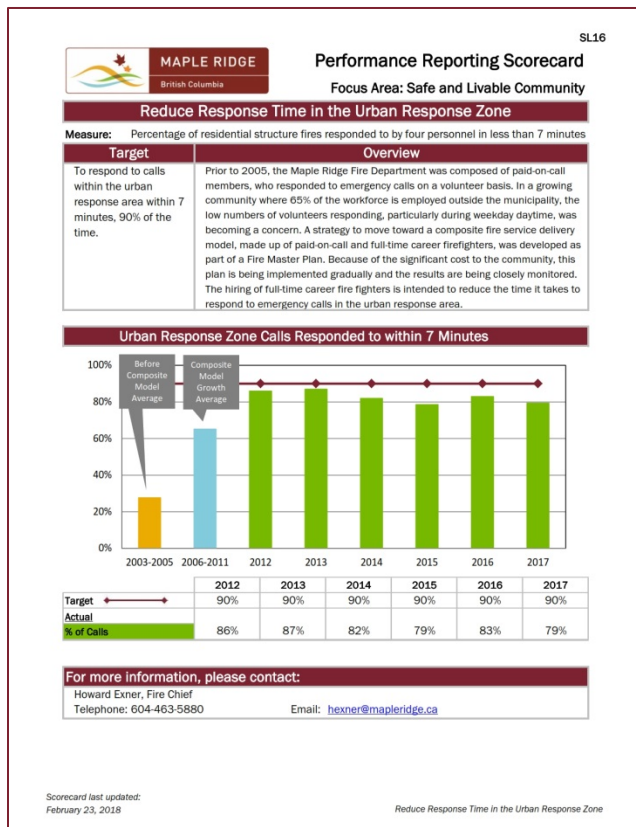
All years Property Crime Offences Per 1,000 Population represents the number of property crime offences that have occurred in a calendar year for each group of 1,000 people. The property crime rate is calculated by dividing the number of property crimes per 1,000 population.

Additional Information

For more information on Policing: [View Ridge Meadows RCMP website](#)

Scorecard last updated: September 25, 2017 Property Crime Offences

Strategic Direction & Progress Report



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 2017 – 2018 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
- 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 Climate Action Committee
 - Metro Vancouver Housing Committee
 - Metro Vancouver Mayors Committee
 - Metro Vancouver Performance and Audit Committee
 - 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 – Paul Gill

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.

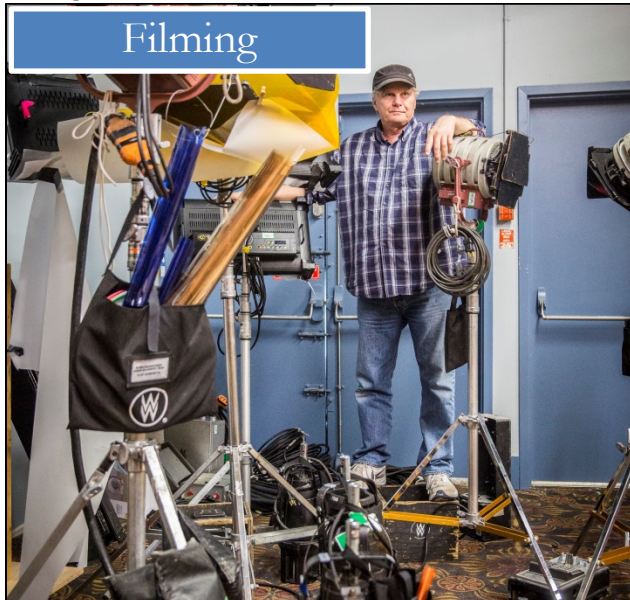
Communications

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



The mission of the Economic Development Department is to build the most liveable and sustainable community in Metro Vancouver, where citizens have opportunities for economic growth and where their children make their future homes. We do this by bringing people, ideas and money together to stimulate action.

We provide 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. The Economic Development office also engages in a basic level of Tourism marketing for the City.

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.

Services Provided by City Departments

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.

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 a coordinated, interdepartmental approach to corporate sustainability, including corporate energy and emissions, waste reduction and water conservation. Community sustainability work includes energy and greenhouse gas emissions planning and reporting, research, policy development and projects.

Corporate & Financial Services

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, meeting management, recording of official minutes, administration and certification of bylaws, and the execution of legal documentation. We also administer the Corporate Records Management Program and are responsible for compliance with Freedom of Information and Protection of Privacy legislation. The general local and school district elections, by-elections, assent of the electors and plebiscites are conducted through the 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 as does managing the administration of two independent dyking authorities. 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.



Services Provided by City Departments

Through cooperative interaction with customers and 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.

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 425+ business computers, 100+ virtual servers, 42 physical servers, 1000+ networked devices and all associated telecommunications, applications and databases across 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.



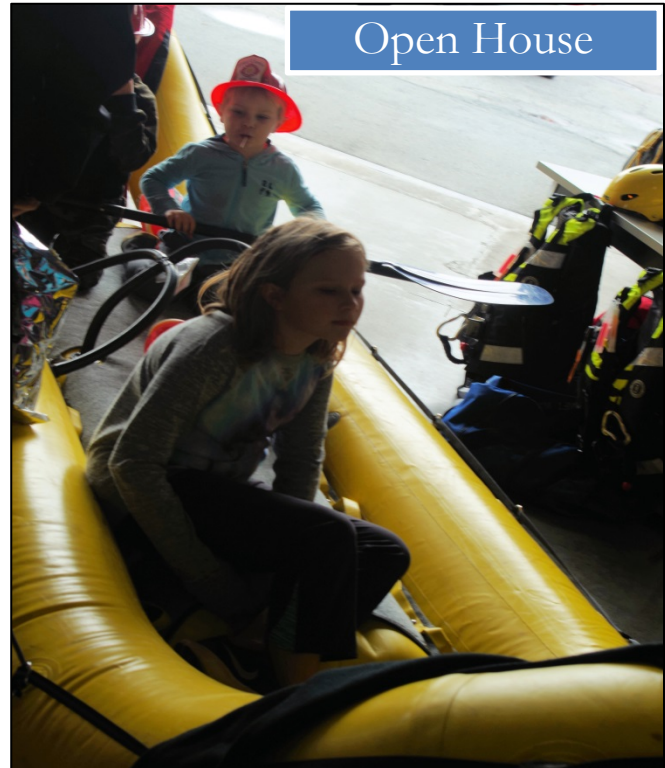
Stay Connected

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.

We achieve our mission with dedicated and well trained firefighters, line officers, administrative support staff and chief officers. The Fire Department conducts its strategic planning and operates to support a resilient community by delivering exceptional customer service in a fiscally responsible manner.

Further, the Fire Department is committed to developing and strengthening our composite model using a core of full time firefighters for the day to day duties and responses, while maintaining a large pool of well trained, paid-on-call firefighters for large scale fires and other incidents. This composite model is very innovative in our industry and is also quite fiscally responsible,

There are three main tenants of our service delivery that affect our citizens and the City:

Fire Prevention

The department is actively engaged in proactive fire prevention measures that have a huge positive impact in the community and for the City. We conduct fire and life safety inspections, public education, development

Services Provided by City Departments

planning and initiating bylaws that contribute to promoting a Safe and Resilient City. Further by being proactive the City and its citizens enjoy the benefits of the ensuing fiscal responsibility that is realized.

Administration

The “business end” 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. Here, we conduct the day to day duties of running the Fire Department.

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.

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 Jennifer Hyland

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

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 127 police officers on strength, with 101 assigned to Maple Ridge, 23 assigned to Pitt Meadows and 3 funded by the Province of BC. Maple Ridge and Pitt Meadows also contribute the equivalent of 12 members (10 Maple Ridge and 2 Pitt Meadows) in specialized integrated teams, serving the Metro Vancouver area.

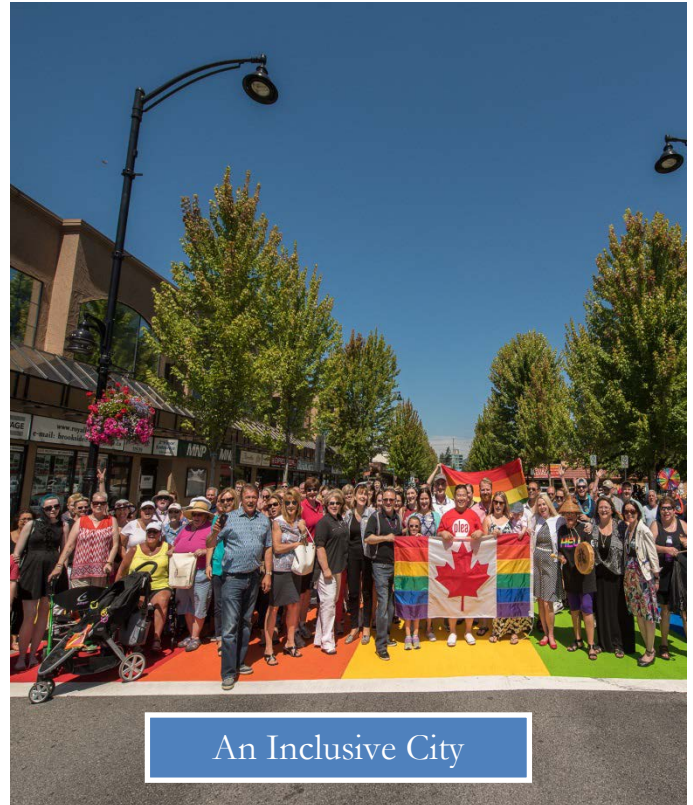


Chief for a Day

45 (FTE) City employees provide operational and administrative support for exhibits, prisoner guarding, client services, records management, crime analysis, court services, media relations, and fleet maintenance. In addition, the detachment has a robust crime prevention unit with an active and dedicated volunteer base who are passionate about community and public safety. These volunteers are actively participating in programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch and the RCMP Auxiliary Constable Program.

Parks, Recreation & Culture

General Manager – Kelly Swift



An Inclusive City

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 that support community-driven efforts to build community capacity and assets.

Community needs are addressed by a variety of approaches from the direct provision of services to establishing partnerships that leverage expertise and funding from other sources. In addition, we are responsible for carrying out corporate initiatives as directed by Council and attend to inquiries and requests for assistance to the public.

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

Services Provided by City Departments

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 are essential to personal health and quality of life. It is our mandate to ensure that all members of this community have access to these opportunities.

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, RG Properties, 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 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 single admission 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 & Heritage, Festivals & Special Events, Volunteer Services, Children's Recreation, Aquatics, Health and Wellness, Business Operations, Marketing and Promotions, Facility Rentals 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.



Services Provided by City Departments

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 staff 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.

Building

Chief Building Officer – Stephen Cote-Rolvink

The Building Department contributes to the corporate vision by ensuring that all construction works carried out within the City comply with the conditions detailed within the Maple Ridge Building Bylaw and 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.

Engineering

Municipal Engineer – David Pollock



The Engineering Department is committed to 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 collection and discharge as well as an efficient multi-modal transportation network.

Various initiatives and programs are developed and implemented to construct municipal infrastructure in support of ongoing growth throughout the City as well as

ensuring the existing infrastructure elements are effectively operated and maintained through their complete life cycle. The foundation for the management of municipal infrastructure is a suite of coordinated Master Plans that cover all infrastructure components.



Capital project definitions, along with appropriate funding sources are developed for consideration in the City's Financial Plan. Staff in the Design & Construction section oversee projects through conception, design, tendering, construction and administration for roads, sewers, drainage and water works.

Infrastructure Development Engineering staff review land development applications for compliance with the City's Design Criteria standards and identify the scope of infrastructure servicing required in support of each project. City inspectors review the works constructed by private contractors to ensure conformance with the City's construction standards and remedy any deficiencies.

The water distribution and sewage collection systems are complex and regularly monitored to ensure optimal performance. Computer models assist in system planning for future growth as well as evaluating the performance of infrastructure in the built environment. For water, the City monitors not only the quantity, but also the quality of water delivered to residents, collecting samples weekly from over 40 locations across the City for lab analysis.

The management of all engineering record drawings and data is handled by the Geomatics section of the department.

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, notably for connectivity of sidewalks and bicycle facilities. The Transportation section deals with over 400 service requests each year on traffic issues. Requests for neighbourhood traffic calming are evaluated by the Transportation section and staff work with the RCMP and ICBC on a number of safety initiatives.

Services Provided by City Departments

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 provide information and technical expertise to internal City committees as well as a number of external regional organizations such as TransLink and Metro Vancouver.

Licences & Bylaws

Manager of Bylaw & Licensing Services – Robin MacNair



The Licences & 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.

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 citizens of Maple Ridge. Personnel monitor and maintain roads, sidewalks, signage, street lights, traffic lights, storm water management, sewage collection, water management and distribution, fleet equipment, 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.

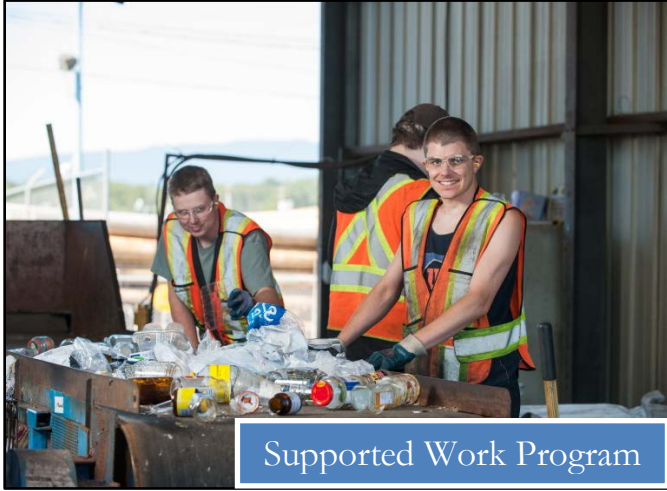
The department provides information, recommendations and technical expertise in the development of policy as well as providing technical assistance to committees of Council. The department also supplies information and works closely with external agencies, such as the Agricultural Land Commission and Metro Vancouver.

The department has a group of environmental specialists who 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 and the Environmental Advisory Committee to develop environmental policies to align with Council's vision 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.



Services Provided by City Departments

Ridge Meadows Recycling Society



Ridge Meadows Recycling Society (RMRS), 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 in Maple Ridge.

As a local employer, with a total of 67 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 promote the 3R's (Reduce, Reuse and Recycle), provide excellent customer service, seeks out partnerships to enhance recycling services and works to maximize financial and sustainability returns on recycled commodities.



2017 Awards

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



Maple Ridge received our 21st 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 27th 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 15th '**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.



HUB, a cycling advocacy organization located throughout BC, has an annual recognition awards program and the City is the proud recipient of the **Biggest Leap Award** for 2016. This award is presented to a company, individual, school or municipality that has made a substantial change to help increase the number of people on bikes. This year, the award was presented to the City for their commitment in delivering bike education for grade five, six and seven students in ten elementary schools. Maple Ridge went from no bike education courses in 2014, to one pilot program in 2015, to fully supporting bike education in 2016.



Maple Ridge received a '**Gold Award**' for the 2015 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 2016 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.



COMMERCIAL REAL ESTATE
DEVELOPMENT ASSOCIATION

The **Metro Vancouver Chapter of the Commercial Real Estate Development Association (NAIOP)** presented the City with an award for Municipal Excellence recognizing Maple Ridge as the '**Most Business Friendly Municipality**' in the region. This is the third consecutive year that Maple Ridge has received this 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.

For More Information on City Awards Visit
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 each new subdivision brings 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 2017 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$ 19,362,587	\$ 1,909,192	\$ 4,760,576
Collections*	5,506,914	103,416	668,825
Interest	296,282	5,549	30,830
Expenditures	<u>- 1,305,642</u>	<u>- 1,530,704</u>	<u>- 648,365</u>
Closing Balances	<u>\$ 23,860,140</u>	<u>\$ 487,453</u>	<u>\$ 4,811,866</u>
 Waivers & Reductions**	 \$ 1,186,168	 \$ -	 \$ 13,697
	Water	Parks	Total
Opening Balances	-\$ 9,086,420	\$ 9,073,093	\$ 26,019,028
Collections*	1,072,682	3,317,058	10,668,895
Interest	- 131,960	119,263	319,964
Expenditures	<u>- 2,251,480</u>	<u>- 1,725,023</u>	<u>- 7,461,215</u>
Closing Balances	<u>-\$ 10,397,178</u>	<u>\$ 10,784,391</u>	<u>\$ 29,546,672</u>
 Waivers & Reductions**	 \$ -	 \$ -	 \$ 1,199,865

* 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 2017 are reported as Waivers & Reductions.

Message from the Chief Financial Officer



I am honoured to present, on behalf of the Finance Department, the 2017 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, 2017.

- Named “Most Business Friendly Municipality” by the Metro Vancouver Chapter of the Commercial Real Estate Development Association (NAIOP) for the third consecutive year
- Approved the largest investment in Parks & Recreation infrastructure projects in the last quarter century
- Invested over \$15 million in infrastructure such as roads, drainage, water and sewer, including improvements on 128 Avenue

Economic Climate

2017 can best be described as tumultuous. Natural disasters and indications of increasing political tensions in some countries dominated news headlines during the year. The global economy improved in 2017 despite uncertainty around trade agreements and a trend towards more protectionist economic policies in the United States of America.

Canadian economic growth in 2017 exceeded early expectations, with real gross domestic product (GDP) increasing by approximately 3%. Uncertainty related to the current NAFTA talks, increasing interest rates and indications of decreasing private sector investment in infrastructure is tempering expectations for 2018. Early predictions suggest we can expect to see real GDP of approximately 2% for the year.

British Columbia's economic performance was stable in 2017 with real GDP growth estimated at approximately 3%. The job market in BC has performed very well for the past few years, with substantial increases in the number of people working. In 2017, there was an increase of approximately 3.5% in total employment. BC growth is projected to slow somewhat in 2018 as a result of expected reductions in consumer spending and a slower pace of export growth.

Locally, Maple Ridge received an award for the third consecutive year from the Metro Vancouver Chapter of the Commercial Real Estate Development Association (NAIOP) recognizing Maple Ridge as the most business friendly community in the region. Council's Employment Lands Investment Incentive Program, focussed on encouraging development on employment lands, is in effect until the end of 2018. To date, 15 eligible projects with an estimated construction value in excess of \$15 million are either in progress or complete.

The City issued 796 building permits in 2017, with an estimated construction value of \$291M, with the largest portion, 41% of that value attributable to apartment construction.

Maple Ridge continues to demonstrate its commitment and expertise in financial management. Our 2016 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 27th consecutive year that Maple Ridge received this award and the longest standing in Canada.

The purpose of the Annual Report is to provide insight into the financial results for our fiscal year ended December 31, 2017. 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 previous year's results.

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 2017 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.

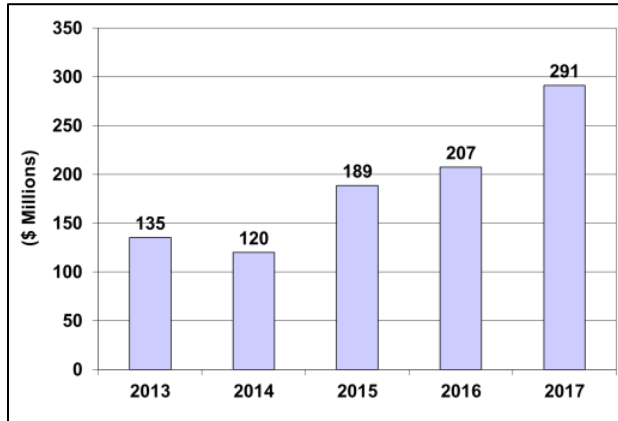
Year in Review

2017 was the third year of City Council's four-year mandate. Maple Ridge met a number of challenges and the following highlights a few accomplishments:

- Launched the Open Government Portal
- Responded to record snowfall

Message from the Chief Financial Officer

Maple Ridge Construction Values



The economic base in Maple Ridge has remained relatively stable over the past number of years. Maple Ridge issued 4,671 business licences in 2017, an increase of 270 from 2016. Business licences are issued for commercial, home-based and non-residential businesses. The renewal rate for business licences was 93% in 2017, similar to the renewal rates we have had for the past five years. The proportion of licences for each category has also remained constant with a 2017 distribution of 40% commercial, 34% home-based and 26% non-residential.

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.

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 are 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.

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 based on the best information available at the time. The plan is updated each May, prior to setting the property tax rates, to reflect any changes that have occurred since the last plan was adopted.

Message from the Chief Financial Officer

The 2018-2022 Financial Plan adopted in May was developed using the following key information as included in the Financial Overview Report, and subsequently updated in the report to Council dated April 24, 2018.

- The new property tax revenue due to real growth is 1.99%
- Overall property tax increase for general purposes was set at 1.53%, with projected increases of 1.90% in 2019 and 2.00% per year 2020 through 2022
- Property tax increase for infrastructure replacement was set at 0.70% in 2018 through 2021 and 0.90% in 2022
- Parks, Recreation and Cultural Levy increase was set at 0.45% in 2018 and 0.60% for 2019 through 2022
- Storm Water Levy increase was set at 0.30% in 2018 through 2021 and 0.10% in 2022
- Water Levy increase was set at 4.50% annually
- Sewer Levy increase was set at 3.60% annually
- Recycling Levy Increase was set at 1.67% in 2018 and 2.75% per year in 2019 through 2022.

These assumptions were incorporated into a Financial Plan that provided for important services valued by our citizens.

The 2018-2022 Financial Plan reflects Council's continuing commitment to maintaining our infrastructure with property tax increases for infrastructure sustainability. In addition, Council has directed \$550,000 of gaming revenues towards infrastructure.

Outlook

In May of 2018 Council adopted a Financial Plan for 2018-2022 that reflected current information from BC Assessment about growth in the community. The plan includes \$63 million in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$110M of expenditures approved in previous years for projects that are still in progress. 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.

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 2018 are:

- Begin work on the Parks & Recreation projects that recently received borrowing approval
- Conduct the 2018 Civic Election
- Lougheed Highway Improvements between 224 Street and 226 Street

Conclusion

I would like to take this opportunity to thank members of Council, the Corporate Management Team and all City employees for their direction and dedications in achieving our 2017 results. The reason for our success is the strong commitment to excellence by our employees in all that they do.



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

May 9, 2018

Message from the Corporate Controller



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 2017 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 77.

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 Canadian Public Sector Accounting Standards, using guidelines developed by the Public Sector Accounting Board 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, C.D.M.R. 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 and live streamed, except for those items deemed to be "in camera". 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, and has the authority to request from management specific reports or analysis and 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.

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.

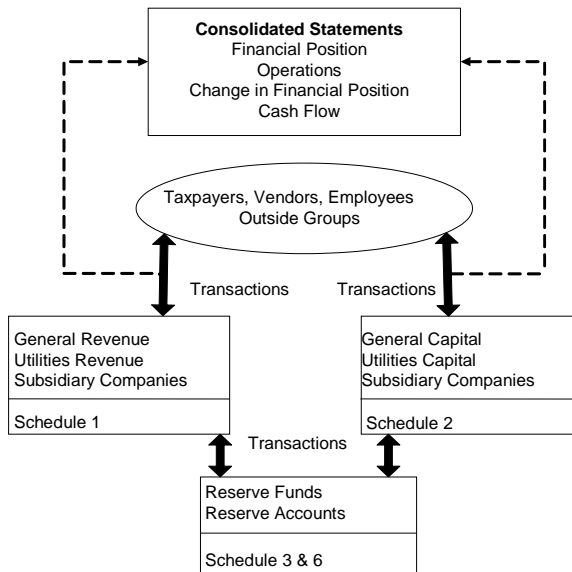
The **Consolidated Statement of Financial Position:** Provides information on the financial position of the City including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus

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.

Message from the Corporate Controller



2017 Consolidated Financial Statements

From a financial perspective, the results for 2017 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 2017.

The following sections provide an analysis of the 2017 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 \$18.26 million to \$104.6 million.
- Municipal debt decreased by \$2.9 million to \$28.27 million.
- Unused annual debt servicing capacity, based on our current financial position, is \$26.47 million. This capacity will be reduced in 2018 as a result of the recently approved debt for Parks & Recreation Facilities.

1 Consolidated Statement of Financial Position – Page 38

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 \$104.6 million at the end of 2017, an increase of \$18.26 million over 2016. 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 2017 is \$1.098 Billion.

Financial Assets:

- Financial assets increased by \$34 million over 2016.
- Cash and investments increased by \$37.23 million over 2016.
- Accounts receivable decreased by \$2.3 million over 2016.

Liabilities:

- Total liabilities increased by approximately by \$15.8 million over 2016. The actuarially determined liability for future employee benefits is \$4.57 million. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- Restricted revenues increased by \$6.23 million as a result of decreased capital expenditures in the year.
 - Debt decreased by \$2.9 million 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 2017 non-financial assets increased by \$15.8 million over 2016, due largely to a net increase in tangible capital assets of \$15.7 million.

2 Consolidated Statement of Operations – Page 39

This statement reports the City's changes in economic resources and accumulated surplus for 2017, compared with budget and with 2017 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.

Message from the Corporate Controller

Consolidated Revenue

Compared to previous year (2016)

Revenues in 2017 decreased by \$15.75 million over 2016 through a combination of the following:

- Revenue from general taxation increased \$4.2 million through a combination of higher tax levies and growth of the assessment roll.
- User fees decreased by \$0.8 million over 2016 through a combination of decreased building permit revenues, the cessation of revenues associated with the cost share agreement for recreation services, offset by increases in planning fees and sewer and water revenues.
- Development revenues and senior government transfers, often linked to capital projects, decreased by \$9.1 over 2016. 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 (2017)

As in previous years, there were variances between budget and actual (\$37.2 million) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCCs) 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.

Consolidated Expenses

Compared to previous year (2016)

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Expenses increased by \$6 million over 2016 through a combination of increases in purchases of goods and services, including an approximate \$2.4 million increase in the RCMP contract, and an increase in amortization costs for the year.

Consolidated Expenses

Compared to budget (2017)

The consolidated expenses for 2017 reflect a positive variance of \$10.6 million compared to budget. Contributors to this positive variance include RCMP contract savings of approximately \$300,000, \$3.6 million for capital related projects, approximately \$4.8 million for projects that will proceed in 2018 and \$1.5 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 40

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 \$18.26 million to \$104.6 million as at the end of 2017; had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$51.76 million, resulting in Net Financial Assets of \$34.6 million. Timing differences between planned and actual capital expenditures are the main reason for this variance.

4 Consolidated Statement of Cash Flow – Page 41

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 2017 increased to \$27.63 million from \$19.54M in 2016.

5 Schedule 1 – Page 58

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 (2016)

Overall, operating expenses increased by approximately \$3.68 million over 2016, driven in large part by increases in contract costs such as RCMP & recycling, increases in costs related to snow and ice control, offset by a reduction of costs in recreation as a result of the exit from the cost share agreement with Pitt Meadows.

Operating Expenses

Compared to budget (2017)

Overall operating expenses came in under budget by \$11.4 million. Factors contributing to this variance were explained in Section 2.

Message from the Corporate Controller

6 Schedule 2 – Page 59

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.

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 \$97.7 million in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2017. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$43.3 million and Net Financial Assets would have decreased similarly.

7 Other

2017 Accumulated Surplus Distribution

i) Operating Accumulated Surplus (Schedule 1) – Page 58

The Operating Accumulated Surplus of \$31.8 million (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 59

The City has equity in the capital funds of \$968.5 million. 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 60 & 66

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$56 million at December 31, 2017.

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 \$41.6 million as at December 31, 2017.

Assessment of Trends

The City has Net Financial Assets of \$104.6 at the end of 2017. 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 2018 to a net debt position, but to return to net financial assets by 2020.

Conclusion

The City of Maple Ridge is committed to the production of comprehensive financial information that meets the objective of providing open and transparent information to the reader and has been recognized by the Government Finance Officers Association for its efforts through receipt of the Canadian Award for Financial Reporting for 27 consecutive years.



Catherine Nolan, CPA, CGA
Corporate Controller

Introduction to Financial Statements

The accompanying Consolidated Financial Statements and all other financial information included within this financial report are the responsibility of the management of the City of Maple Ridge. The City's Financial Statements contained in this report have been prepared in accordance with the accounting principles and disclosure requirements of the Canadian Institute of Chartered Accountants guidelines contained in the Public Sector Accounting and Auditing Standards Manual.

The Corporate Finance Officer is responsible for submitting annually to the Audit Committee and Council audited Financial Statements. These Financial Statements include the consolidated results of the City of Maple Ridge for the fiscal year ending December 31, 2017.

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 2017 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

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 as well as the actions of management to implement such recommendations.



Paul Gill, BBA, CPA, CGA
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer



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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the City of Maple Ridge

We have audited the accompanying consolidated financial statements of the City of Maple Ridge, which comprise the Consolidated Statement of Financial Position as at December 31, 2017, 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, 2017 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
May 8, 2018

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

Consolidated Financial Statements

Consolidated Statement of Financial Position as at December 31, 2017

	2017	2016
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 27,631,877	\$ 19,542,094
Portfolio investments (Note 2)	187,717,851	158,579,174
Accounts receivable (Note 3)	14,663,433	16,981,661
Recoverable local improvements (Note 4)	1,126,247	1,211,936
Other assets (Note 5)	763,208	779,296
Inventory available for resale	<u>3,579,094</u>	<u>4,304,688</u>
	235,481,710	201,398,849
Liabilities		
Accounts payable and accrued liabilities (Note 6)	20,795,751	18,649,403
Deferred revenue (Note 8)	14,198,182	11,238,972
Restricted revenue (Note 9)	39,633,654	33,401,914
Refundable performance deposits and other	23,403,713	15,853,204
Employee future benefits (Note 10)	4,567,300	4,704,700
Debt (Note 11, Schedule 4)	<u>28,273,707</u>	<u>31,204,532</u>
	130,872,307	115,052,725
Net Financial Assets	<u>104,609,403</u>	<u>86,346,124</u>
Non Financial Assets		
Tangible capital assets (Note 12, Schedule 5)	976,145,224	960,396,101
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	363,885	355,162
Prepaid expenses	<u>1,294,624</u>	<u>1,277,835</u>
	993,330,262	977,555,627
Accumulated Surplus (Note 14)	<u>\$ 1,097,939,665</u>	<u>\$ 1,063,901,751</u>



Paul Gill, BBA, CPA, CGA
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

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, 2017

	Actual 2017	Budget 2017 (Note 17)	Actual 2016
Revenue (Segment Report, Note 20)			
Taxes for municipal purposes (Note 15)	\$ 81,729,003	\$ 81,624,555	\$ 77,452,203
User fees and other revenue	42,409,361	40,289,865	43,211,346
Government transfers (Note 16)	3,434,531	7,232,253	2,775,735
Development revenue	8,155,007	40,056,557	17,893,281
Interest and investment income			
Investment Income	561,683		
Interest Income	2,984,982		
Less: Restricted amount	<u>(363,771)</u>		
Interest and investment income	3,182,894	1,898,004	2,478,388
Gaming revenues	1,561,090	1,050,000	1,338,678
Refinancing and asset disposal gains (losses)	(807,330)	1,500,000	(3,833,337)
Contributed tangible capital assets (Note 12)	<u>16,725,863</u>	<u>20,000,000</u>	<u>39,062,791</u>
	156,390,419	193,651,234	180,379,085
Expenses (Segment Report, Note 20)			
Protective services	38,065,340	40,620,751	35,844,566
Transportation services	19,511,458	21,090,430	15,835,722
Recreation and cultural	19,784,632	21,236,613	21,584,478
Water utility	13,305,309	14,560,540	12,628,882
Sewer utility	10,761,203	10,964,767	10,068,307
General government	15,106,167	17,876,072	14,821,099
Planning, public health and other	<u>5,818,396</u>	<u>6,616,582</u>	<u>5,518,328</u>
	122,352,505	132,965,755	116,301,382
Annual Surplus	<u>34,037,914</u>	<u>60,685,479</u>	<u>64,077,703</u>
Accumulated Surplus - beginning of year	<u>1,063,901,751</u>	<u>1,063,901,751</u>	<u>999,824,048</u>
Accumulated Surplus - end of year (Note 14)	<u>\$ 1,097,939,665</u>	<u>\$1,124,587,230</u>	<u>\$1,063,901,751</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 Change in Net Financial Assets

For the year ended December 31, 2017

	Actual 2017	Budget 2017 (Note 17)	Actual 2016
Annual Surplus	\$ 34,037,914	\$ 60,685,479	\$ 64,077,703
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(38,277,439)	(132,222,075)	(71,729,097)
Amortization	20,585,216	19,780,000	18,209,180
Proceeds from disposal of tangible capital assets	278,424	1,500,000	181,645
(Gain) loss on disposal of tangible capital assets	<u>1,664,676</u>	<u>(1,500,000)</u>	<u>3,833,337</u>
	(15,749,123)	(112,442,075)	(49,504,935)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	(8,723)	-	(4,357)
Reclassification of undeveloped land bank	-	-	53,499
Reclassification of tangible capital assets	-	-	-
Increase in prepaid expenses	<u>(16,789)</u>	<u>-</u>	<u>(328,910)</u>
	(25,512)	-	(279,768)
Increase (decrease) in Net Financial Assets	18,263,279	\$ (51,756,596)	14,293,000
Net Financial Assets beginning of the year	<u>86,346,124</u>	<u>86,346,121</u>	<u>72,053,124</u>
Net Financial Assets end of the year	<u>\$ 104,609,403</u>	<u>\$ 34,589,525</u>	<u>\$ 86,346,124</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, 2017

	Actual 2017	Actual 2016
Operating transactions		
Annual surplus	\$34,037,914	\$64,077,703
Items not utilizing cash		
Amortization	20,585,216	18,209,180
Loss on disposal of assets	807,520	3,833,337
Contributed tangible capital assets	(16,725,863)	(39,062,791)
Restricted revenues recognized	<u>(7,606,470)</u>	<u>(17,026,027)</u>
	(2,939,597)	(34,046,301)
Change in non-cash operating items		
Increase in prepaid expenses	(16,789)	(328,909)
Decrease (increase) in supplies inventory	(8,723)	(4,357)
Decrease (increase) in accounts receivable	2,318,228	1,941,406
Decrease (increase) in recoverable local improvements	85,689	361,160
Decrease (increase) in other assets	16,088	(21,190)
Increase (decrease) in accounts payable and accrued liabilities	2,146,348	730,522
Increase (decrease) in deferred revenue	2,959,211	571,194
Increase (decrease) in refundable performance deposits	7,550,507	2,002,979
Increase (decrease) in employee future benefits	<u>(137,401)</u>	<u>(203,299)</u>
	14,913,158	5,049,506
Cash provided by operating transactions	<u>46,011,475</u>	<u>35,080,908</u>
Capital transactions		
Proceeds on disposal of assets	1,861,174	181,645
Acquisition of tangible capital assets	<u>(21,551,576)</u>	<u>(32,666,306)</u>
Cash applied to capital transactions	<u>(19,690,402)</u>	<u>(32,484,661)</u>
Investing transactions		
Decrease (increase) in portfolio investments	<u>(29,138,677)</u>	916,766
	<u>(29,138,677)</u>	916,766
Financing transactions		
Debt repayment	(2,930,825)	(2,859,107)
Collection of restricted revenues	<u>13,838,212</u>	<u>8,741,894</u>
Cash applied to financing transactions	<u>10,907,387</u>	<u>5,882,787</u>
Increase (decrease) in cash and cash equivalents	8,089,783	9,395,800
Cash and cash equivalents - beginning of year	<u>19,542,094</u>	<u>10,146,294</u>
Cash and cash equivalents - end of year	<u>\$27,631,877</u>	<u>\$19,542,094</u>
Supplementary information:		
Non-cash transactions:		
Transfer from tangible capital assets to undeveloped land bank	\$ -	\$ -
Transfer from tangible capital assets to inventory available for sale	\$ -	\$ -

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

Consolidated Financial Statements

Summary of Significant Accounting Policies For the year ended December 31, 2017

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 (PSAS) using guidelines developed by the Public Sector Accounting Board 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

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

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of a contaminated site is recognized when a site is not in productive use and the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standards;
- iii. the City is directly responsible or accepts responsibility;
- iv. it is expected that future economic benefits will be given up; and
- v. a reasonable estimate of the amount can be made.

The liability is recognized as management's best estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. 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, 2017 or December 31, 2016.

(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

Consolidated Financial Statements

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.

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 PSAS 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 2017 component of the Financial Plan Bylaw adopted by Council on May 9, 2017.

(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.

Consolidated Financial Statements

(l) 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.

(m) Employee future benefits

The City and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The City's contributions are expensed as incurred. (Note 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, 2017

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2017 were comprised as follows:

	<u>Dec 31, 2017</u>	<u>Dec 31, 2016</u>
Cash	\$ 20,631,877	\$ 11,443,946
Cash equivalents	7,000,000	8,098,148
	<u>\$ 27,631,877</u>	<u>\$ 19,542,094</u>

Cash equivalents are comprised of BC Credit Union term deposits with effective interest rates of **1.5% - 1.9%** (1.5% - 1.6% for 2016). Additionally, the City holds cash and cash equivalents of **\$3,288,086** (\$2,633,511 for 2016) and agreements and interest receivable of **\$215,934** (\$187,345 for 2016) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2016	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2017
Latecomer Fees	\$ 40,544	\$ -	\$ 152,478	\$ 108,187	\$ 84,835
Cemetery Perpetual Care	1,090,511	28,976	61,093	28,976	1,151,604
Greater Vancouver Sewer & Drainage District	535,147	-	1,362,049	942,091	955,105
Albion Dyking District	1,154,654	585	262,117	104,880	1,312,476
	<u>\$ 2,820,856</u>	<u>\$ 29,561</u>	<u>\$ 1,837,737</u>	<u>\$ 1,184,134</u>	<u>\$ 3,504,020</u>

2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.65% - 2.91%. 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 2017 returns were positive and ranged to 3.64%. Included in interest earnings are gains on investments sold before maturity. In 2017 gains were **\$71,498** (\$0 for 2016). 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, 2017 was **\$187,717,851** (\$158,579,174 for 2016). The market value at December 31, 2017 was **\$187,715,380** (\$158,703,643 for 2016).

3. Accounts Receivable

	<u>2017</u>	<u>2016</u>
Property Taxes	\$ 4,944,597	\$ 5,025,022
Other Governments	2,450,382	4,197,992
General and Accrued Interest	3,856,276	3,920,849
Development Cost Charges	3,472,935	3,877,516
	14,724,190	17,021,379
Less: Allowance for Doubtful Accounts	(60,757)	(39,718)
	<u>\$ 14,663,433</u>	<u>\$ 16,981,661</u>

Consolidated Financial Statements

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 (MFA) provides capital financing for regional districts and their member municipalities. The MFA 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 MFA 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 **\$763,208** (\$779,296 for 2016).

6. Accounts Payable and Accrued Liabilities

	<u>2017</u>	<u>2016</u>
Accounts Payable:		
General	\$ 5,587,746	\$ 8,334,403
Other Governments	12,197,994	7,341,118
Salaries and Wages	<u>1,701,308</u>	<u>1,659,815</u>
	19,487,048	17,335,336
Accrued Liabilities:		
Vacation Pay	401,134	368,785
Other Vested Benefits	<u>907,569</u>	<u>945,282</u>
	<u>1,308,703</u>	<u>1,314,067</u>
	<u>\$ 20,795,751</u>	<u>\$ 18,649,403</u>

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 2017 this estimate is **\$171,236** (\$522,834 for 2016). 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 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 **\$400,000** 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.

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(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:

	Prepaid Taxes		Connection Revenues	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Beginning balance	\$ 6,437,206	\$ 6,118,372	\$ 724,875	\$ 629,820
Deferred during the year	13,645,937	12,673,842	1,026,652	1,042,486
Revenue recognized	<u>(13,218,876)</u>	<u>(12,355,008)</u>	<u>(716,490)</u>	<u>(947,431)</u>
Ending balance	<u>\$ 6,864,267</u>	<u>\$ 6,437,206</u>	<u>\$ 1,035,037</u>	<u>\$ 724,875</u>

	Other		Total Deferred Revenues	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Beginning balance	\$ 4,076,891	\$ 3,919,585	\$ 11,238,972	\$ 10,667,777
Deferred during the year	4,068,902	2,262,634	18,741,491	15,978,962
Revenue recognized	<u>(1,846,915)</u>	<u>(2,105,328)</u>	<u>(15,782,281)</u>	<u>(15,407,767)</u>
Ending balance	<u>\$ 6,298,878</u>	<u>\$ 4,076,891</u>	<u>\$ 14,198,182</u>	<u>\$ 11,238,972</u>

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Beginning Balance	\$ 26,019,028	\$ 33,971,866	\$ 412,027	\$ 1,203,400
Collections and interest	10,988,859	7,923,252	779,225	209,463
Disbursements - operating	(118,685)	(406,180)	-	-
Disbursements - capital	<u>(7,342,530)</u>	<u>(15,469,910)</u>	<u>(27,301)</u>	<u>(1,000,834)</u>
Ending Balance	<u>\$ 29,546,672</u>	<u>\$ 26,019,028</u>	<u>\$ 1,163,951</u>	<u>\$ 412,029</u>

	Other Restricted Revenues		Total Restricted Revenues	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Beginning Balance	\$ 6,970,857	\$ 6,510,781	\$ 33,401,912	\$ 41,686,047
Collections and interest	2,070,128	609,179	13,838,212	8,741,894
Disbursements - operating	(54,574)	(42,268)	(173,259)	(448,448)
Disbursements - capital	<u>(63,380)</u>	<u>(106,835)</u>	<u>(7,433,211)</u>	<u>(16,577,579)</u>
Ending Balance	<u>\$ 8,923,031</u>	<u>\$ 6,970,857</u>	<u>\$ 39,633,654</u>	<u>\$ 33,401,914</u>

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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, 2017. The valuation resulted in an unamortized actuarial loss of **\$364,900** (\$398,200 for 2016) at December 31, 2017. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2017 was **\$4,567,300**, (\$4,704,700 for 2016) comprised as follows:

	<u>2017</u>	<u>2016</u>
Benefit Liability - Beginning of the year	\$ 4,704,700	\$ 4,908,000
Add: Current service costs	343,800	374,500
Interest on accrued benefit obligation	148,300	150,200
Less: Amortization of actuarial loss (gain)	33,300	35,600
Benefits paid during the year	(662,800)	(763,600)
Benefit Liability - End of the year	4,567,300	4,704,700
 Add (Less): Unamortized actuarial loss	 364,900	 398,200
Accrued benefit obligation - End of the year	4,932,200	5,102,900

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

	<u>2017</u>	<u>2016</u>
Discount rate (long-term borrowing rate)	2.90 %	2.90 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	3.04 %	3.04 %
Estimated average remaining service life of employees (years)	13.0	13.0

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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 are payable over the next five years and thereafter:

	<u>Debt Payments</u>
2018	\$ 2,129,744
2019	2,172,036
2020	2,215,521
2021	2,260,235
2022	2,306,211
Thereafter	12,253,117
Sinking Fund Contributions	<u>4,936,843</u>
Debt principal repayments	<u>\$ 28,273,707</u>

The City has the following authorized but un-issued long term debt as at December 31, 2017:

<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>2017</u>	<u>2016</u>
Land	\$ 226,003,706	\$ 215,898,649
Buildings	44,141,166	45,632,627
Transportation network	218,934,481	223,230,279
Storm sewer system	206,751,562	201,919,428
Fleet and equipment	14,680,214	13,625,491
Technology	4,516,466	4,751,490
Water system	116,201,245	113,622,225
Sanitary sewer system	128,186,305	126,551,687
Other	<u>16,730,081</u>	<u>15,164,227</u>
	<u>\$ 976,145,224</u>	<u>\$ 960,396,101</u>

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

During the year there were no write-downs of assets (2016 - \$Nil) and no interest was capitalized (2016 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$16,725,863** (\$39,062,791 for 2016) 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 2017 is **\$1,097,939,665** (\$1,063,091,751 for 2016) and is distributed as follows:

		<u>2017</u>	<u>2016</u>
Operating surplus (Schedule 1)	General	\$ 10,011,882	\$ 9,285,688
	Sewer	8,935,862	8,144,538
	Water	<u>12,840,034</u>	<u>11,296,039</u>
		31,787,778	28,726,265
Equity in the capital funds (Schedule 2)	General	721,401,366	709,048,629
	Sewer	129,423,192	127,032,307
	Water	<u>117,671,736</u>	<u>114,453,816</u>
		968,496,294	950,534,752
Reserves (Schedule 3)	Funds	41,639,403	38,755,844
	Accounts	<u>56,016,190</u>	<u>45,884,890</u>
		97,655,593	84,640,734
Accumulated Surplus	<u>\$ 1,097,939,665</u>	<u>\$ 1,063,901,751</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>2017</u>	<u>2017 Budget</u>	<u>2016</u>
Municipal Tax Levies	\$ 81,729,003	\$ 81,624,555	\$ 77,452,203
Levies for other authorities			
School taxes	34,552,104	33,447,351	32,805,061
Greater Vancouver Transit Authority	5,622,711	5,538,987	5,397,878
British Columbia Assessment	995,188	949,329	925,179
Greater Vancouver Regional District	958,555	915,066	892,390
Dyking Districts	616,936	523,716	558,943
Municipal Finance Authority	<u>4,328</u>	<u>3,358</u>	<u>3,272</u>
Total Collections for Others	<u>42,749,822</u>	<u>41,377,807</u>	<u>40,582,723</u>
Total Tax Levies	<u>\$ 124,478,825</u>	<u>\$ 123,002,362</u>	<u>\$ 118,034,926</u>

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16. Government Transfers

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

	<u>2017</u>		<u>2016</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 136,508	\$ 353,137	\$ 5,141	\$ 289,215
Provincial Gov't	186,465	1,293,903	233,219	1,167,396
TransLink	116,794	1,092,910	371,777	497,800
Other	<u>176,932</u>	<u>77,882</u>	<u>160,802</u>	<u>50,385</u>
Total	<u>\$ 616,699</u>	<u>\$ 2,817,832</u>	<u>\$ 770,939</u>	<u>\$ 2,004,796</u>

17. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 9, 2017. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	Financial Plan Bylaw	Financial Statement Budget
Revenue		
Taxation	\$ 81,624,555	\$ 81,624,555
User fees and other revenue	40,289,865	40,289,865
Other	51,736,814	51,736,814
Contributed subdivision infrastructure	<u>20,000,000</u>	<u>20,000,000</u>
Total Revenue	<u>193,651,234</u>	<u>193,651,234</u>
Expenses		
Protective services	40,620,751	40,620,751
Transportation services	21,090,430	21,090,430
Recreation and cultural	21,236,613	21,236,613
Water utility	14,560,540	14,560,540
Sewer utility	10,964,767	10,964,767
General Government	17,876,072	17,876,072
Planning, public health and other	<u>6,616,582</u>	<u>6,616,582</u>
Total expenses	<u>132,965,755</u>	<u>132,965,755</u>
Annual Surplus	<u>\$ 60,685,479</u>	<u>\$ 60,685,479</u>
Less:		
Capital expenditures	132,222,075	
Debt repayment	3,703,615	
Add:		
Interfund transfers	42,414,113	
Amortization	19,780,000	
Borrowing proceeds	<u>13,046,098</u>	
	<u>\$ -</u>	

Consolidated Financial Statements

18. Expenditures and Expenses by Object

	Capital		2017 Total	2017 Budget	2016 Total
	Operations	Acquisitions			
Goods and services	\$ 57,540,668	\$ 20,669,161	\$ 78,209,829	\$ 179,304,581	\$ 85,967,417
Wages and salaries	42,506,084	882,415	43,388,499	44,097,000	42,941,796
Interest	<u>1,720,537</u>	-	<u>1,720,537</u>	<u>2,006,249</u>	<u>1,849,295</u>
Total Expenditures	101,767,289	21,551,576	123,318,865	225,407,830	130,758,508
Amortization expenses	20,585,216	-	20,585,216	19,780,000	18,209,180
Contributed tangible capital assets	<u>-</u>	<u>16,725,863</u>	<u>16,725,863</u>	<u>20,000,000</u>	<u>39,062,791</u>
Total Expenditures and Expenses	<u>\$ 122,352,505</u>	<u>\$ 38,277,439</u>	<u>\$ 160,629,944</u>	<u>\$ 265,187,830</u>	<u>\$ 188,030,479</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, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1.927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City of Maple Ridge paid **\$3,436,295** (2016 \$3,440,174) for employer contributions while employees contributed **\$2,817,284** (2016 \$2,778,065) to the plan in fiscal 2017.

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

Employers participating in the plan record their pension expense as 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.

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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, 2017

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 130,677	\$ 905,380
Other revenues	5,735,485	758,536	3,363,415	16,589,309	9,868,103
Government transfers	105,727	1,582,340	583,119	-	129,778
Development revenue	10,837	2,055,404	2,039,808	2,251,480	1,530,704
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing & asset disposal gain(loss)	22,617	(1,176,533)	(37,975)	(176,025)	(245,604)
Contributed infrastructure	<u>-</u>	<u>10,484,830</u>	<u>3,060,831</u>	<u>1,246,034</u>	<u>1,893,166</u>
Total Revenue	5,874,666	13,704,577	9,009,198	20,041,475	14,081,527
Expenses					
Operating:					
Goods and services	21,323,878	3,208,702	8,602,356	9,727,741	7,683,698
Labour	15,393,349	5,857,899	8,060,999	1,465,461	570,559
Debt Servicing	<u>12,471</u>	<u>(22,198)</u>	<u>863,578</u>	<u>-</u>	<u>-</u>
Sub total	36,729,698	9,044,403	17,526,933	11,193,202	8,254,257
Amortization	<u>1,335,642</u>	<u>10,467,055</u>	<u>2,257,699</u>	<u>2,112,107</u>	<u>2,506,946</u>
Total Expenses	<u>38,065,340</u>	<u>19,511,458</u>	<u>19,784,632</u>	<u>13,305,309</u>	<u>10,761,203</u>
Excess (deficiency) of revenue over expenses	<u>\$ (32,190,674)</u>	<u>\$ (5,806,881)</u>	<u>\$ (10,775,434)</u>	<u>\$ 6,736,166</u>	<u>\$ 3,320,324</u>

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General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2017 Actual	Total Budget	Total 2016 Actual
\$ -	\$ -	\$ 2,012,967	\$ 78,679,979	\$ 81,729,003	\$ 81,624,555	\$ 77,452,203
1,694,500	1,554,662	2,845,351	-	42,409,361	40,289,865	43,211,346
970,939	-	62,628	-	3,434,531	7,232,253	2,775,735
251,524	-	15,250	-	8,155,007	40,056,557	17,893,281
-	-	-	3,182,894	3,182,894	1,898,004	2,478,388
-	-	-	1,561,090	1,561,090	1,050,000	1,338,678
812,583	-	(6,583)	190	(807,330)	1,500,000	(3,833,337)
<u>41,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,725,863</u>	<u>20,000,000</u>	<u>39,062,791</u>
3,770,548	1,554,662	4,929,613	83,424,153	156,390,419	193,651,234	180,379,085
3,640,736	510,892	2,842,665	-	57,540,668	67,082,506	54,224,117
8,459,391	-	2,698,426	-	42,506,084	44,097,000	42,018,791
<u>267,951</u>	<u>544,011</u>	<u>54,724</u>	<u>-</u>	<u>1,720,537</u>	<u>2,006,249</u>	<u>1,849,294</u>
12,368,078	1,054,903	5,595,815	-	101,767,289	113,185,755	98,092,202
<u>1,683,186</u>	<u>-</u>	<u>222,581</u>	<u>-</u>	<u>20,585,216</u>	<u>19,780,000</u>	<u>18,209,180</u>
<u>14,051,264</u>	<u>1,054,903</u>	<u>5,818,396</u>	<u>-</u>	<u>122,352,505</u>	<u>132,965,755</u>	<u>116,301,382</u>
\$ <u><u>(10,280,716)</u></u>	\$ <u><u>499,759</u></u>	\$ <u><u>(888,783)</u></u>	\$ <u><u>83,424,153</u></u>	\$ <u><u>34,037,914</u></u>	\$ <u><u>60,685,479</u></u>	\$ <u><u>64,077,703</u></u>

Consolidated Financial Statements

Schedule 1

Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2017

	Actual 2017	Budget 2017	Actual 2016
Revenue			
Taxes for municipal purposes	\$ 81,729,003	\$ 81,624,555	\$ 77,452,203
User fees and other revenues	42,409,361	40,289,865	43,211,346
Government transfers	2,817,832	2,792,386	2,004,796
Development Revenue	612,917	(4,811,393)	1,003,410
Interest and investment income	2,334,227	1,323,004	1,717,684
Gaming revenues	1,561,090	1,050,000	1,338,678
Refinancing and other gains	<u>1,861,363</u>	<u>1,500,000</u>	<u>181,645</u>
	133,325,793	123,768,417	126,909,762
Expenses			
Protective services	36,729,698	39,270,751	34,523,641
Transportation services	9,044,403	11,130,430	8,362,432
Recreation and cultural	17,526,933	19,026,613	18,630,397
Water utilities	11,193,202	12,540,540	10,453,276
Sewer utilities	8,254,257	8,574,767	7,626,314
General government	13,422,981	16,286,072	13,225,196
Public and environmental health	<u>5,595,815</u>	<u>6,356,582</u>	<u>5,270,947</u>
	101,767,289	113,185,755	98,092,203
Annual Surplus	31,558,504	10,582,662	28,817,559
Internal transfers			
Transfers to capital funds	(6,317,213)	(12,722,488)	(7,851,339)
Transfers to reserves	<u>(22,179,779)</u>	<u>(2,924,522)</u>	<u>(16,867,657)</u>
Increase (decrease) in operating accumulated surplus	3,061,513	(5,064,348)	4,098,563
Operating accumulated surplus-beginning of year	<u>28,726,265</u>	<u>28,726,265</u>	<u>24,627,702</u>
Operating accumulated surplus-end of year (Note 14)	\$ <u>31,787,778</u>	\$ <u>23,661,917</u>	\$ <u>28,726,265</u>

Consolidated Financial Statements

Schedule 2

Schedule of Change in Capital Funds For the year ended December 31, 2017

	Actual 2017	Budget 2017	Actual 2016
Revenue			
Subdivision infrastructure contributions	\$ 16,725,863	\$ 20,000,000	\$ 39,062,791
Government transfers	616,699	4,439,867	770,939
Development fees	7,412,371	42,789,766	16,470,744
Other capital contributions	129,719	2,078,184	419,127
Disposal of tangible capital assets	<u>(2,668,693)</u>	<u>-</u>	<u>(4,014,982)</u>
Total Revenue	22,215,959	69,307,817	52,708,619
Expenses			
Amortization	<u>20,585,216</u>	<u>19,780,000</u>	<u>18,209,180</u>
Total Expenses	20,585,216	19,780,000	18,209,180
Annual Surplus	1,630,743	49,527,817	34,499,439
Internal Transfers			
Transfers and principal payments from revenue funds	6,317,213	12,722,488	7,851,339
Transfers from reserves	<u>10,013,587</u>	<u>46,849,285</u>	<u>10,019,157</u>
Increase in capital funds	17,961,543	109,099,590	52,369,935
Capital funds - beginning of the year	<u>950,534,751</u>	<u>950,534,751</u>	<u>898,164,816</u>
Capital funds - end of the year (Note 14)	<u>\$ 968,496,294</u>	<u>\$ 1,059,634,341</u>	<u>\$ 950,534,751</u>

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Schedule 3

Schedule of Change in Reserves
For the year ended December 31, 2017

	Actual 2017	Budget 2017	Actual 2016
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 848,667	\$ 575,000	\$ 760,704
Add (less)			
Internal transfers			
Transfers from revenue funds	22,179,779	2,924,522	16,867,657
Transfers to capital funds	<u>(10,013,587)</u>	<u>(46,849,285)</u>	<u>(10,019,157)</u>
Increase (decrease) in Reserved Accumulated Surplus	13,014,859	(43,349,763)	7,609,204
Reserved Accumulated Surplus - Beginning of the Year	<u>84,640,734</u>	<u>84,640,734</u>	<u>77,031,531</u>
Reserved Accumulated Surplus - End of Year (Note 14)	<u>\$ 97,655,593</u>	<u>\$ 41,290,971</u>	<u>\$ 84,640,734</u>



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Consolidated Financial Statements

Schedule 4

Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2017

	Date of Issue/Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
Long Term Debts				
	Apr 2005/2027	6246/93	Recreation/Downtown Civic Properties	5.7 %
	Apr 2005/2027	6246/93	General Government/Downtown Office Complex	5.7 %
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	5.0 %
	Oct 2012/2017	6562/121	General Government/River Road Drainage	2.1 %
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	2.9 %
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	2.9 %
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	2.9 %
			Subtotal	
LESS:				
Sinking Funds				
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	5.0 %
	Oct 2012/2017	6562/121	General Government/River Road Drainage	2.1 %
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	2.9 %
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	2.9 %
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	2.9 %
			Subtotal	
Net Amount				

Consolidated Financial Statements

Dec 31, 2016 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2017 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 16,237,127	\$ -	\$ 1,279,312	\$ -	\$ 14,957,815	\$ 863,578
2,251,745	-	177,400	-	2,074,345	119,751
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	41,466
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>
40,308,872	-	1,456,712	-	38,852,160	1,920,670
6,624,512	-	547,383	269,359	7,441,254	269,359
2,117,458	-	493,878	63,664	2,675,000	63,664
133,824	-	31,213	5,654	170,691	5,654
156,482	-	36,498	6,611	199,591	6,611
<u>72,064</u>	<u>-</u>	<u>16,808</u>	<u>3,045</u>	<u>91,917</u>	<u>3,045</u>
9,104,340	-	1,125,780	348,333	10,578,453	348,333
<u>\$ 31,204,532</u>	<u>\$ -</u>	<u>\$ 2,582,492</u>	<u>\$ 348,333</u>	<u>\$ 28,273,707</u>	<u>\$ 1,572,337</u>

Consolidated Financial Statements

Schedule 5

Schedule of Tangible Capital Assets For the year ended December 31, 2017

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 215,898,649	\$ 92,096,017	\$ 338,970,711	\$ 260,890,240
Additions	10,105,057	1,202,662	2,881,900	8,888,275
Disposals	<u>-</u>	<u>(162,261)</u>	<u>(3,215,524)</u>	<u>(663,274)</u>
	226,003,706	93,136,418	338,637,087	269,115,241
Accumulated Amortization				
Opening balance	-	46,463,390	115,740,432	58,970,812
Amortization expense	-	2,683,929	6,363,052	3,596,721
Effect of disposals	<u>-</u>	<u>(152,067)</u>	<u>(2,400,878)</u>	<u>(203,854)</u>
	<u>-</u>	<u>48,995,252</u>	<u>119,702,606</u>	<u>62,363,679</u>
Net Book Value as at December 31, 2017	<u>\$ 226,003,706</u>	<u>\$ 44,141,166</u>	<u>\$ 218,934,481</u>	<u>\$ 206,751,562</u>
Net Book Value as at December 31, 2016	\$ 215,898,649	\$ 45,632,627	\$ 223,230,279	\$ 201,919,428

¹ Historical cost includes work in progress at December 31, 2017 of **\$5,004,065** (\$13,675,368 for 2016) comprised of: Land \$34,081 (\$24,177 for 2016); Buildings \$771,438 (\$2,716,945 for 2016); Transportation network \$987,757 (\$10,162,075 for 2016); Storm system \$1,479 (\$46,711 for 2016); Fleet and equipment \$32,836 (\$3,448 for 2016); Technology \$27,900 (\$3,000 for 2016); Water system \$1,355,848 (\$440,517 for 2016); Sanitary system \$238,912 (\$73,575 for 2016); and Other \$1,553,814 (\$204,919 for 2016). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2016) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$561,343 (\$495,795 for 2016) and structures at \$16,168,739 (\$14,668,431 for 2016)

Consolidated Financial Statements

	Fleet and Equipment	Technology	Water System	Sanitary System	Other ³	Total
\$	27,642,620	\$ 10,859,758	\$ 146,977,903	\$ 170,811,020	\$ 30,612,410	\$ 1,294,759,326
	2,668,476	729,341	4,794,069	4,281,695	2,725,964	38,277,439
	<u>(1,087,438)</u>	<u>(120,781)</u>	<u>(357,264)</u>	<u>(375,930)</u>	<u>(337,962)</u>	<u>(6,320,434)</u>
	29,223,658	11,468,318	151,414,708	174,716,785	33,000,412	1,326,716,331
	14,017,129	6,108,268	33,355,678	44,259,333	15,448,184	334,363,226
	1,441,824	933,380	2,038,242	2,401,473	1,126,595	20,585,216
	<u>(915,509)</u>	<u>(89,796)</u>	<u>(180,457)</u>	<u>(130,326)</u>	<u>(304,448)</u>	<u>(4,377,335)</u>
	<u>14,543,444</u>	<u>6,951,852</u>	<u>35,213,463</u>	<u>46,530,480</u>	<u>16,270,331</u>	<u>350,571,107</u>
\$	<u>14,680,214</u>	<u>\$ 4,516,466</u>	<u>\$ 116,201,245</u>	<u>\$ 128,186,305</u>	<u>\$ 16,730,081</u>	<u>\$ 976,145,224</u>
\$	13,625,491	\$ 4,751,490	\$ 113,622,225	\$ 126,551,687	\$ 15,164,227	\$ 960,396,101

Consolidated Financial Statements

Schedule 6

Continuity Schedule of Reserves For the year ended December 31, 2017

	<u>Balance Dec. 31, 2016</u>	<u>Interest Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,565,270	\$ 18,613
Equipment Replacement	15,143,197	210,281
Capital Works	10,727,978	150,866
Fire Department Capital Acquisition	8,404,264	121,204
Sanitary Sewer	1,636,239	21,742
Land	<u>278,896</u>	<u>3,884</u>
Total Reserve Funds	38,755,844	526,590
Reserve Accounts		
Specific Projects - Capital	8,327,760	-
Specific Projects - Operating	7,834,360	-
Self Insurance	848,971	11,464
Police Services	7,299,090	96,438
Core Development	1,780,335	25,284
Recycling	2,148,985	27,814
Building Inspections	3,119,544	41,449
Gravel Extraction	762,288	10,511
Community Works (Gas Tax)	-	-
Facility Maintenance	2,441,898	38,805
Snow Removal	473,061	-
Cemetery Maintenance	117,606	-
Infrastructure Sustainability (Town Centre Buildings)	373,206	-
Infrastructure Sustainability (Road Network)	1,673,167	32,443
Infrastructure Sustainability (Drainage)	1,311,875	20,900
Drainage Improvements	807,108	14,290
Critical Infrastructure	203,511	2,679
Infrastructure Grants Contribution	3,557	-
Gaming Revenues	1,336,791	-
Self Insurance (sewer utility)	141,377	-
Self Insurance (water utility)	119,732	-
Specific Projects (sewer utility)	2,319,380	-
Specific Projects (water utility)	<u>2,441,288</u>	<u>-</u>
Total Reserve Accounts	45,884,890	322,077
Total Reserves	<u>\$ 84,640,734</u>	<u>\$ 848,667</u>

Consolidated Financial Statements

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2017</u>
\$ -	\$ -	\$ 2,583,883
2,889,903	(2,288,262)	15,955,119
1,948,383	(1,540,671)	11,286,556
1,534,071	(210,788)	9,848,751
-	-	1,657,981
<u>24,333</u>	<u>-</u>	<u>307,113</u>
6,396,690	(4,039,721)	41,639,403
4,156,291	(1,553,046)	10,931,005
132,480	-	7,966,840
16,115	-	876,550
171,375	(52,093)	7,514,810
193,085	(14,802)	1,983,902
418,441	(25,000)	2,570,240
172,250	-	3,333,243
24,784	-	797,583
283,437	(25,997)	257,440
601,471	(198,819)	2,883,355
377,000	-	850,061
172,999	(47,119)	243,486
112,400	(9,868)	475,738
2,849,277	(1,984,509)	2,570,378
560,165	(401,926)	1,491,014
870,795	(556,970)	1,135,223
-	(10,263)	195,927
-	-	3,557
798,339	(92,250)	2,042,880
6,504	-	147,881
6,504	-	126,236
1,273,598	(513,229)	3,079,749
<u>2,585,779</u>	<u>(487,975)</u>	<u>4,539,092</u>
<u>15,783,089</u>	<u>(5,973,866)</u>	<u>56,016,190</u>
<u>\$ 22,179,779</u>	<u>\$ (10,013,587)</u>	<u>\$ 97,655,593</u>

General Comparative Statistics

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

	2017	2016	2015	2014	2013	2007
Population ¹	87,713	82,256	81,247	80,817	79,272	73,248
Registered Voters ²	58,284	53,839	53,839	53,839	51,089	46,748
Local Unemployment Rate ³	5.1%	5.7%	5.6%	5.5%	6.8%	4.6%
Municipal Full-Time Employees ⁴	385	399	383	406	367	293
Total Part-time Hours	266,642	254,944	286,236	278,372	266,308	133,522

Number of Residents Employed by Industry ⁵

1. Construction	5,535					2,745
2. Retail Trade	5,510					2,600
3. Health Care and Social Assistance	5,130					2,430
4. Manufacturing	3,360					2,055
5. Educational Services	2,990					1,955
6. Accommodation and Food Services						2,745
7. Professional, Scientific, Technical Services						2,600
8. Public Administration						2,430
9. Wholesale Trade and Transportation						2,055
10. Administrative and Support, Waste Management and Remediation Services						1,955

Number of Schools ⁶

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	2
Private Schools	5	5	5	5	5	3
Preschools	16	17	17	19	20	21
Day Care Centres	117	104	101	102	103	106

No. of Properties (Folios)	30,883	30,450	29,680	29,338	28,729	24,945
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Land Area-Designated Land Use (in Ha) ^{7 8}

Residential	5,437	5,621	5,627	5,625	5,648	5,656
Agricultural	3,562	3,571	3,576	3,583	3,585	3,594
Forest ⁹	2,442	2,442	2,443	2,443	2,443	245
Park/Conservation	2,041	1,996	1,996	1,990	1,966	1,923
Employment ¹⁰	914	706	706	706	706	801
Institutional/Civic	277	336	336	336	336	339
Mixed Use	75	75	76	76	76	—
Total Designated Land	14,748	14,748	14,760	14,760	14,760	12,558
Non-Designated Land	11,962	11,962	11,950	11,950	11,950	14,152
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710

Roads (in Km) ¹¹

Paved	488	486	483	481	477	455
Unpaved	6	6	6	6	6	7

Sewer Lines (in Km) ¹¹

Sanitary	328	321	310	303	296	256
Storm	336	336	315	310	305	277

Water Lines (in Km) ¹¹

	405	402	399	399	390	367
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Parks Area (in Ha) (No. of Parks in Brackets) ¹²

Municipal	(70) 271	(70) 268	(63) 256	(62) 256	(62) 256	(53) 218
Regional ¹³	(3) 595	(2) 564	(2) 558	(2) 540	(2) 540	(2) 414
Provincial ¹⁴	(1) 62,540	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596	(1) 55,596

¹ BC Stats – www.bcstats.gov.bc.ca/StatisticsBySubject/Demography/PopulationEstimates.aspx

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

³ Statistics Canada – www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfs04-eng.htm

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

⁵ Statistics Canada – www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfs04-eng.htm

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

⁷ In 2016 new software resulted in a shift of designated land – Planning Department

⁸ In 2017 nine new Land Use codes were created because of the creation of the Hammond Area Plan and the Commercial Land Resignation as part of the Commercial Industrial Strategy

⁹ In 2008 reporting method changed

¹⁰ In 2008 land use category changed

¹¹ Maple Ridge Engineering Department

¹² Maple Ridge Parks & Facilities Department – Change in Reporting for 2017

¹³ Metro Vancouver Regional Parks

¹⁴ 11,700 ha are within Municipal boundary – Source BC Parks

General Comparative Statistics

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2007</u>
Dog Licences Issued ¹⁵	7,881	8,300	8,349	8,450	8,467	6,697
Business Licences Issued ¹⁶	4,671	4,330	4,370	4,271	4,277	4,087
Building Permits ¹⁶						
Total Issued	796	1,035	1,033	868	684	921
Value	\$291,356,000	\$207,480,000	\$188,753,000	\$120,703,790	\$135,383,000	\$189,128,000
Police ¹⁷						
RCMP Members	101.0	97.0	96.0	94.0	90.0	86.0
Emergency Response Team (ERT)	1.2	1.2	1.2	1.3	1.7	—
Forensic Identification Service (FIS)	2.6	2.6	2.6	2.8	2.7	—
Integrated Homicide Investigation (IHIT)	2.7	2.7	2.7	2.8	3.0	—
LMD Reconstructionists (ICARS)	0.6	0.6	0.6	0.7	0.8	—
Police Dog Service (PDS)	1.5	1.5	1.5	1.4	1.7	—
Community Safety Officers	—	—	3.0	3.0	3.0	—
Auxiliary Police Officers	11.0	11.0	19.0	20.0	32.0	35.0
Fire Personnel: ¹⁸						
Fire Chiefs	1	1	1	1	1	2
Deputy Chief	1	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	4	5	5	—
Full-Time Firefighters	43	41	41	36	35	22
Paid-on-call:						
- Hall No. 1	25	25	28	31	25	51
- Hall No. 2	18	17	15	15	16	23
- Hall No. 3	18	15	18	17	16	24
Accumulated Surplus						
Funded Reserves	\$ 97,655,593	\$ 84,640,734	\$ 77,031,530	\$ 68,743,606	\$ 65,119,234	\$ 46,248,885
Capital Fund	—	—	—	—	—	(72,817)
Equity in Capital Assets	968,496,294	950,534,751	898,164,817	860,659,453	835,485,595	—
Operating Surplus	31,787,778	28,726,265	24,627,701	18,922,123	15,881,038	9,863,164
Total Surplus and Reserves	\$1,097,939,665	\$1,063,901,750	\$999,824,048	\$948,325,182	\$916,485,867	\$ 56,039,232
Long Term Debt						
Parks & Recreation	\$14,957,815	\$16,237,127	\$17,481,309	\$18,691,327	\$19,868,118	\$26,280,481
Public Works	—	557,542	1,118,485	1,657,773	2,176,359	117,338
Protective Services	454,309	491,176	526,628	560,711	593,486	—
Public Health	1,928,492	1,991,454	2,051,999	2,110,207	2,166,180	—
General Government	10,933,091	11,927,233	12,885,218	13,808,006	14,697,271	19,386,846
Total General Fund	\$28,273,707	\$31,204,532	\$34,063,639	\$36,828,024	\$39,501,414	\$45,784,665
Waterworks Utility	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,226
Sanitary Sewer Utility	—	—	—	—	—	46,138
Total Gross Debt	\$28,273,707	\$31,204,532	\$34,063,639	\$36,828,024	\$39,501,414	\$45,844,029
Debt Per Capita	\$ 322	\$ 379	\$ 419	\$ 458	\$ 498	\$ 626
Debt Payment as a Percentage of Expenses ¹⁹	4.0%	4.0%	4.0%	4.2%	4.1%	7.4%
Remaining Debt Servicing Capacity	\$26,473,494	\$24,633,232	\$22,835,774	\$20,600,856	\$17,908,517	\$13,575,243

¹⁵ Maple Ridge Finance Department

¹⁶ Maple Ridge Licences & Bylaws Department

¹⁷ Ridge Meadows RCMP

¹⁸ 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

¹⁹ 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

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 #7271-2016**, adopted on **October 11, 2016**.

2017 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Cam Neely Arena (90% exemption)	23448 105 Avenue	\$ 46,410
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	9,137
Girl Guides of Canada	26521 Ferguson Avenue	10,275
Golden Ears Winter Club (95% exemption)	23588 105 Avenue	33,339
Katie's Place	Unit 2 – 10235 Jackson Road	2,658
Maple Ridge Golf Course	20818 Golf Lane	33,677
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	149,662
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,144
Ridge Meadows Recycling Society	10092 236 Street	17,364
Ridge Meadows Seniors Society	12148 224 Street	46,150
Ruskin Community Hall	28395 96 Avenue	5,341
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	19,227
Society for the Prevention of Cruelty to Animals	Unit 1 – 10235 Jackson Road	33,626

Permissive Tax Exemptions

Property	Address	Taxes Foregone
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 5,612
Haney House (Maple Ridge Historical Society)	11612 224 Street	1,896
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	7,004
Old Japanese School House (Fraser Information Society)	11739 223 Street	3,849
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,831
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 3,782
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	67,530
Burnett Fellowship Baptist Church	20639 123 Avenue	4,956
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	6,487
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	6,074
Church of the Nazarene	21467 Dewdney Trunk Road	7,187
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	14,546
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	6,668
High Way Church	21746 Lougheed Highway	7,984
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	6,922
Maple Ridge Baptist Church	22155 Lougheed Highway	105,239
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	8,648
NorthRidge Church	22899 Dewdney Trunk Road	13,024
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	5,306
Pentecostal Assemblies of Canada	11756 232 Street	11,441
Port Hammond United Church	11391 Dartford Street	2,545
President of the Lethbridge Stake (Mormon Church)	11750 207 Street	6,454
Roman Catholic Archbishop of Vancouver	22561 121 Street	2,440
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	10,244
Ruskin Gospel Church	28304 96 Avenue	4,487
St. John the Divine Anglican Church	21299 River Road	6,356
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	5,948
Timberline Ranch	22351 144 Avenue	386
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	33,710
Trustees of the Congregation of the Haney Presbyterian Church	11858 216 Street	8,937
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	6,506
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	4,124
Wildwood Fellowship Church	10810 272 Street	4,361
2017 Property Taxes Forgone Through Permissive Tax Exemptions		\$807,494

Major Property Tax Payers

	Registered Owner	Primary Property	Taxes Levied
1.	BC Hydro & Power Authority	Distribution Lines	\$1,107,759
2.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	1,090,307
3.	SmartReit (Maple Ridge) Inc.	Haney Place Mall	942,212
4.	Bucci Investment Corporation Inc	Valley Fair Mall	802,555
5.	Interfor Corp.	Lumber Mills	712,189
6.	M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	682,724
7.	FortisBC Energy Inc.	Gas Lines	485,341
8.	Telus (BC Telephone Company)	Poles, Lines, Towers	462,299
9.	Canadian Pacific Railway Co.	Railway Tracks	395,727
10.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	370,270
11.	Canadian Property Holdings	Retail	306,436
12.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	303,699
13.	Damka Lumber & Development Ltd	Shopping Centre	276,256
14.	Marv Jones Properties	Shopping Centre & Auto Dealership	263,536
15.	487559 BC Ltd	Shopping Centre	245,834
16.	Ridge Meadows U-Lok	Storage/Warehousing	211,062
17.	Stella-Jones Canada Inc	Storage/Warehousing	208,346
18.	0766349 BC Ltd	Lumber Remanufacturing	202,846
19.	Anfor Holdings	Lumber Remanufacturing	201,567
20.	Alpi Construction Inc/Ventures Ltd	Condominium Development	201,296
21.	Runnel Holdings Ltd	Shopping Centre & Fast Food	195,559
22.	Royal Canadian Legion Branch No 88	Strata Rental Units/Legion	192,137
23.	0800957 BC Ltd	Lumber Remanufacturing	190,878
24.	Great Pacific Industries	Shopping Centre	186,183
25.	R P M Holdings Ltd	Auto Dealership	185,176
26.	Fraser Street Holdings Ltd	Offices	184,657
27.	Haney Builders Supplies	Retail	175,523
28.	Squamish Projects Ltd	Lumber Mills	170,704
29.	Viam Holdings Ltd.	Strata Rental Units	168,990
30.	Loon Properties Inc.	Lumber Remanufacturing/Warehousing	168,716
31.	Great Canadian Entertainment Centres Ltd	Casino	167,084
32.	Parkland Fuel Corp	Retail	161,321
33.	Garmar Holdings Ltd.	Industrial Land	154,681
34.	Maple Ridge Senior Village Holdings Ltd	Retirement Living	153,875
35.	Fuller Watson Holdings Ltd	Retail	144,971

Assessment/Taxation Comparative Statistics

	2017	2016	2015	2014	2013	2007
Assessment for General Taxation ¹						
Land	\$14,005,600,987	\$ 9,673,877,830	\$ 8,896,652,784	\$ 8,409,147,922	\$ 8,193,398,168	\$ 6,384,128,468
Less: Exempt Land	1,281,990,112	923,950,688	838,820,571	806,645,636	800,313,105	674,337,510
Net Land Assessment	<u>\$12,723,610,875</u>	<u>\$ 8,749,927,142</u>	<u>\$ 8,057,832,213</u>	<u>\$ 7,602,502,286</u>	<u>\$ 7,393,085,063</u>	<u>\$ 5,709,790,958</u>
Improvements	\$ 7,333,567,778	\$ 6,159,426,418	\$ 5,828,623,547	\$ 5,716,035,705	\$ 5,722,068,008	\$ 4,468,558,154
Less: Exempt Imp & Utilities	723,935,510	705,962,973	716,930,914	684,076,357	563,485,980	422,435,588
Net Improvement Assessment	<u>\$ 6,609,632,268</u>	<u>\$ 5,453,463,445</u>	<u>\$ 5,111,692,633</u>	<u>\$ 5,031,959,348</u>	<u>\$ 5,158,582,028</u>	<u>\$ 4,046,122,566</u>
Total Taxable Assessment	\$19,333,243,143	\$14,203,390,587	\$13,169,524,846	\$12,634,461,634	\$12,512,962,291	\$ 9,755,913,524
Assessment for School Taxation ¹	\$19,151,491,833	\$14,161,239,272	\$13,147,843,170	\$12,591,048,264	\$12,407,006,433	\$ 9,596,150,005
General & Debt Tax Rates (per \$1,000) ²						
Residential (1)	\$ 3.2643	\$ 4.2942	\$ 4.4087	\$ 4.4199	\$ 3.8564	\$ 3.4721
Utilities (2)	39.0792	39.2517	39.4395	39.6181	36.0138	38.2199
Industrial (4)	25.5611	33.5554	32.8020	34.5830	33.5237	54.0384
Business/Other (6)	10.6805	11.6578	12.1314	12.6098	11.0118	11.9566
Seasonal/Recreational (8)	13.2826	14.9925	12.9694	12.6857	10.8926	8.4395
Farm (9)	33.2576	33.0777	31.5082	30.0585	25.0879	19.5351
School Tax Rate (per \$1,000) ¹						
Residential (1)	\$ 1.4701	\$ 1.8936	\$ 2.0032	\$ 2.0544	\$ 2.0390	\$ 2.2311
Utilities (2)	13.4000	13.5000	13.6000	13.6000	14.0000	14.7000
Industrial (4)	4.8000	5.4000	5.8000	6.0000	6.2000	12.5000
Business/Other (6)	4.8000	5.4000	5.8000	6.0000	6.2000	7.9000
Seasonal/Recreational (8)	2.7000	3.1000	3.3000	3.4000	3.4000	3.9000
Farm (9)	6.9000	6.9000	6.9000	6.9000	6.9000	6.8000
Residential Tax Rate (per \$1,000) ²						
General (incl. Reg. Library)	\$ 3.2643	\$ 4.2942	\$ 4.4087	\$ 4.4199	\$ 3.8564	\$ 3.4721
Debt after 2004 incl. above 2005=Fire	-	-	-	-	0.4109	0.1617
Local School Levy	1.4701	1.8936	2.0032	2.0544	2.0390	2.2311
Regional District	0.0414	0.0549	0.0585	0.0586	0.0624	0.0746
Transit Authority (GVTA)	0.2193	0.2834	0.3173	0.3315	0.3252	0.3687
BC Assessment	0.0432	0.0543	0.0596	0.0619	0.0610	0.0677
Municipal Finance Authority	0.0002	0.0002	0.0002	0.0002	0.0002	0.0003
	<u>\$-5.0385</u>	<u>\$-6.5806</u>	<u>\$-6.8475</u>	<u>\$-6.9265</u>	<u>\$-6.7551</u>	<u>\$-6.3762</u>
Utilities & Penalties						
Current Year's Levy	\$144,536,113	\$136,852,487	\$131,595,549	\$127,677,318	\$122,454,692	\$ 87,384,748
Per Capita	\$ 1,757	\$ 1,664	\$ 1,700	\$ 1,608	\$ 1,542	\$ 1,150
Collections	\$141,216,955	\$133,561,495	\$127,746,089	\$123,129,862	\$117,829,626	\$ 84,941,805
Percent of Levy	97.70%	97.60%	97.07%	96.44%	96.22%	97.20%
Gross Tax Collections	\$145,018,979	\$138,120,216	\$131,969,749	\$127,733,292	\$122,315,910	\$ 87,260,989
Percent of Current Levy	100.3%	101.0%	100.0%	100.0%	99.9%	100.0%
Taxes Outstanding	\$ 4,852,470	\$ 5,165,544	\$ 6,232,256	\$ 6,606,456	\$ 6,662,430	\$ 3,570,413

¹ Effective in 1983, actual value assessments were used in determining tax levies for general Municipal purposes and effective in 1984 for School purposes, pursuant to the policy of the Province of British Columbia.

² Variable tax rates were established in 1983 for different classes of property pursuant to the policy of the Province of British Columbia for Municipal Government services and 1984 for all other Government Levies.

Property Assessments & Tax Rates

By Property Class

	<u>Residential</u>	<u>Utilities</u>	<u>Major Industrial</u>	<u>Light Industrial</u>	<u>Business Other</u>	<u>Seasonal Recreational</u>	<u>Farm</u>
Analysis of 2017 Taxable Values							
For General Purposes (\$ in 1,000's)	17,905,398	14,246	23,311	260,886	1,121,144	3,484	4,643
Percentage of Taxable Values	92.62%	.07%	.12%	1.35%	5.80%	.02%	.02%
Percentage of General Taxation	78.39%	.75%	.80%	3.74%	16.06%	.06%	.20%

Analysis of 2017 Rates (Per \$1,000)

General and Debt	3.2643	39.0792	25.5611	10.6805	10.6805	13.2826	33.2576
Park & Rec Improvement Levy	.0334	.4003	.2618	.1094	.1094	.1360	.3406
Drainage, Park & Rec Improvement	.0435	.5205	.3405	.1423	.1423	.1769	.4430
School	1.4701	13.4000	1.9200	4.8000	48000	2.7000	3.4500
BC Assessment	.0432	.4981	.4981	.1393	.1393	.0432	.0432
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0414	.1449	.1408	.1408	.1014	.0414	.0414
Transit Authority	.2193	2.4992	1.856	1.3442	1.0772	.2105	.3531

Revenue & Expenses

Last Five Fiscal Years Comparison

Revenue	2017	2016	2015	2014	2013
Property Taxes	\$ 81,729,003	\$ 77,452,203	\$ 74,042,945	\$ 71,350,132	\$ 68,079,360
Fees	42,409,361	43,211,346	41,699,739	38,572,819	35,843,766
Investment Income	3,182,894	2,478,388	2,417,402	2,424,879	2,577,212
Developer Contributions	24,880,870	56,956,072	49,600,114	31,926,000	56,381,553
Government Transfers	4,995,621	4,114,413	4,799,508	3,567,536	4,692,641
Other Proceeds and Gains (losses)	<u>(807,330)</u>	<u>(3,833,337)</u>	<u>(1,668,305)</u>	<u>(1,353,953)</u>	<u>(2,449,158)</u>
	<u>\$156,390,419</u>	<u>\$180,379,085</u>	<u>\$170,891,403</u>	<u>\$146,487,413</u>	<u>\$165,125,374</u>
Expenses					
<u>Analysis by function</u>					
Protective Services	\$ 38,065,340	\$ 35,844,566	\$ 34,452,583	\$ 31,988,914	\$ 31,159,175
Transportation Services	19,511,458	15,835,722	17,651,339	17,323,495	16,624,764
Recreation & Cultural	19,784,632	21,584,478	21,562,840	21,183,974	19,628,824
Water Utility	13,305,309	12,628,882	15,615,936	15,375,275	14,809,051
Sewer Utility	10,761,203	10,068,307	9,837,523	9,341,867	9,582,651
General Government	15,106,167	14,821,099	14,357,496	14,517,314	13,565,957
Planning, Public Health & Other	<u>5,818,396</u>	<u>5,518,328</u>	<u>5,914,820</u>	<u>4,917,259</u>	<u>5,487,525</u>
	<u>\$122,352,505</u>	<u>\$116,301,382</u>	<u>\$119,392,537</u>	<u>\$114,648,098</u>	<u>\$110,857,947</u>
<u>Analysis by object</u>					
Goods and Services	\$ 57,540,668	\$ 54,224,116	\$ 55,862,092	\$ 53,130,560	\$ 53,384,258
Wages and Salaries	42,506,084	42,018,791	41,619,187	40,284,322	37,273,383
Interest and Financing Fees	1,720,537	1,849,295	1,975,261	2,139,323	2,249,331
Amortization Expense	<u>20,585,216</u>	<u>18,209,180</u>	<u>19,935,997</u>	<u>19,093,893</u>	<u>17,950,975</u>
	<u>\$122,352,505</u>	<u>\$116,301,382</u>	<u>\$119,392,537</u>	<u>\$114,648,098</u>	<u>\$110,857,947</u>
Annual surplus	\$ 34,037,914	\$ 64,077,703	\$ 51,498,866	\$ 31,839,315	\$ 54,267,427
Net financial assets	\$104,609,403	\$ 86,346,124	\$ 72,053,124	\$ 51,798,865	\$ 41,980,206

Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	2017	2016	2015	2014	2013
Capital Acquisitions					
General Government	\$ 1,003,852	\$ 3,324,944	\$ 950,180	\$ 1,610,712	\$ 1,070,337
Transportation	19,814,880	37,900,753	38,123,238	24,936,296	42,901,006
Parks and Recreation	7,391,071	11,893,850	6,735,898	7,704,331	5,125,275
Protective Services	785,245	558,141	356,409	2,875,132	353,552
Public Health and Other	122,777	1,035,565	13,886	800,664	193,328
Sanitary Sewer & Waterworks	9,159,613	17,015,843	11,430,905	5,178,688	15,859,050
Total Capital Acquisitions	\$38,277,439	\$71,729,097	\$57,610,516	\$43,105,823	\$65,502,548
Source of Funding					
Revenue Funds	\$ 9,354,949	\$12,440,584	\$ 8,259,352	\$ 9,660,716	\$ 8,576,784
Reserve Funds	4,039,721	2,573,942	2,161,453	3,796,703	1,895,480
Contributed Assets	16,725,863	39,062,791	36,744,306	23,232,212	46,543,513
Grants	616,699	770,939	917,934	942,949	1,717,767
Development Fees & Other	7,540,207	16,880,841	9,527,471	5,473,243	6,769,004
Total Financing	\$38,277,439	\$71,729,097	\$57,610,516	\$43,105,823	\$65,502,548

Glossary

ACCUMULATED SURPLUS – Represents net economic resources; the amount by which all assets, both financial and non-financial, exceed all liabilities and indicates that a government has net resources available to provide future services.

AMORTIZATION – The reduction of the value of an asset by prorating its cost over its estimated useful life.

ANNUAL SURPLUS/DEFICIT – The difference between annual revenues and annual expenses. If positive it is referred to as Annual Surplus, if negative, it is referred to as Annual Deficit.

ASSETS – Resources owned or held by the 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

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.

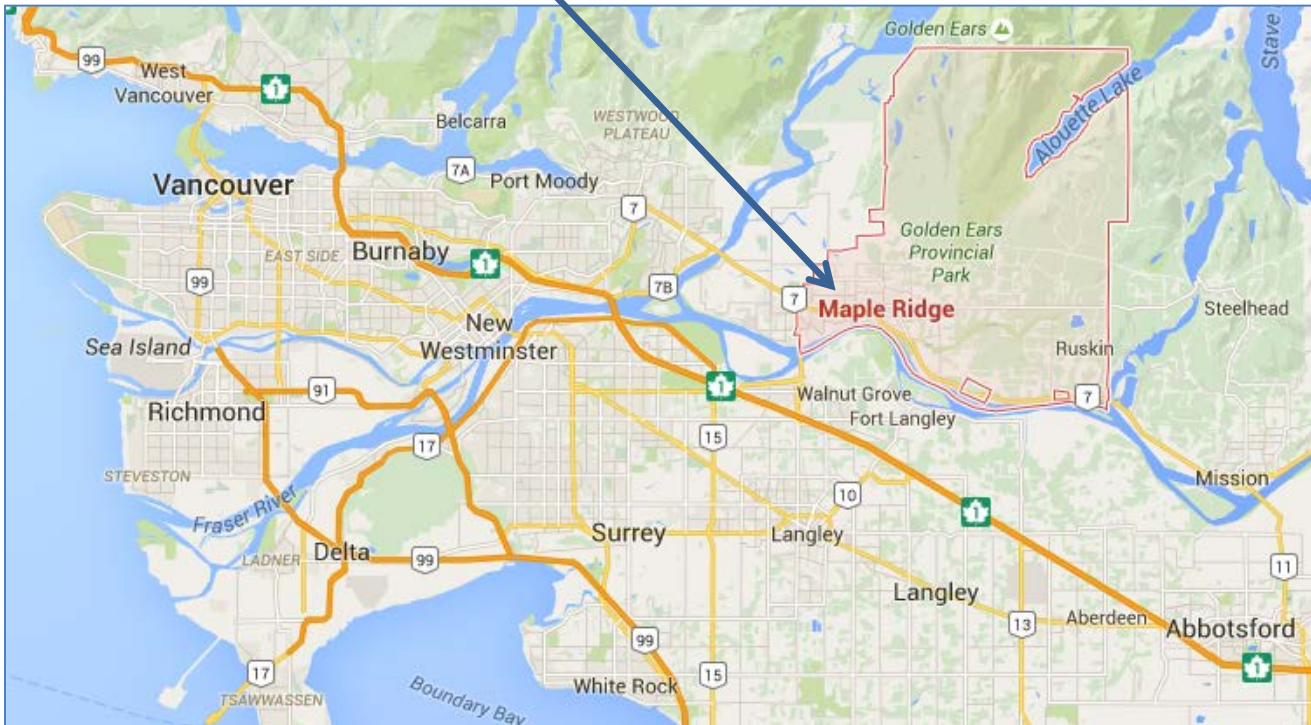
TAXES – Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the citizens.

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

