



Replacement of bridge on 232 Street over the North Alouette River in the vicinity of 132 Avenue

Financial Plan 2014 – 2018





Maple Ridge Mayor and Council

Mayor Ernie Daykin

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Distinguished Budget Presentation Award



The Government Finance Officers of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Corporation of the District of Maple Ridge, British Columbia for its annual budget for the fiscal year beginning January 1, 2013. 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.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Executive Summary

Financial Plan Reader's Guide

Message from the Chief Administrative Officer

Budget at a Glance

The Financial Plan Reader's Guide is intended to provide a basic understanding of the Financial Plan 2014 - 2018 and includes a description of the contents of each of the major sections of this document. This document has been divided into eight sections and an explanation of each section follows:

Executive Summary

This section provides a welcome message from the Chief Administrative Officer which provides a recap of the past year giving some of the key highlights and accomplishments for the entire organization as well as major items to watch for in the upcoming year. This message also provides the financial context for our Financial Plan and also outlines some of the key assumptions in the Plan.

Maple Ridge – Deep Roots Greater Heights

This section provides a brief history of Maple Ridge, its location, size and population, as well as other pertinent information on the community. There is also information on the local economy including top taxpayers.

Financial Policies and Fund Structure

This section provides policy and regulatory requirements for the development of both our operating and capital budgets.

Financial Planning Process

This section provides an overview of the business planning process including the schedule.

Financial Plan Overview

This section provides an overview of the Financial Plan highlights, growth funding allocations, as well as funding and borrowing.

Five-Year Operating Plan Overview

This section provides key revenue and expenditure account balances, base budget increases including incremental adjustments, as well as staffing history.

Departmental Business/Financial Plans

This section provides detailed Financial Plan information for each department. There are four divisions:

- Office of the Chief Administrative Officer (CAO)
- Community Development, Parks & Recreation Services (CDPR)
- Corporate & Financial Services (CFS)
- Public Works & Development Services (PWDS)

Each divisional section begins with a listing of select 2013 accomplishments, explains efficiency and effectiveness initiatives and discusses the business challenges relevant to the 2014 - 2018 planning period.

This is followed by the business plans of each department within the division.

- Each departmental plan begins with a brief explanation of services provided by the department, followed by a few workplan highlights and measures consisting of high-level community goals and key performance measures.
- An organization chart illustrates the reporting structure of the department and is complemented by a history and forecast of staff positions.

Legend for Organization Charts:

Senior Management & Department Head Exempt Staff

Large Box – Double Solid Border

All Other Exempt Staff

Medium Box – Double Solid Border

All Union Staff

Varying Size Box – Single Solid Border

Contract Staff

Varying Size Box – Dotted Border

Interdepartmental Reporting Relationship

Varying Size Box – Dotted Border and Line

- The operating budget follows and includes comparisons to previous budgets and actual expenditures and revenues. Comments regarding differences between the 2014 budget and either the previous budget or previous year actual costs are included where appropriate.

Five-Year Capital Plan Overview

This section provides information on the capital projects. The capital budget is included as **Appendix F** in this document.

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



I am very proud to present the 2014-2018 Financial Plan for Maple Ridge. This publication shows how we translate our community vision, our Council's priorities and our policy framework to create our Budget and Business Plan.

Throughout 2013 and continuing into this Financial Plan, Council has provided us with direction to guide our work in the development of the Financial Plan. The priority areas for our community are:

1. Economic development and in particular, growth of the commercial and industrial sectors, in order to strengthen the resiliency of the local economy.
2. Continuous improvement is an important element of business excellence and we need to place an enhanced emphasis specifically on our customer experience.
3. Transportation continues to feature highly in citizen satisfaction criteria and in the attraction and servicing of commercial and industrial development. Enhancements to the transportation network, for pedestrians, vehicular traffic and bicyclists, must continue.
4. Continue to enhance communication, using a strategic approach and new technology, which meets the needs of our growing and changing community. An important element of these enhancements is communicating our successes.

In these pages you will see, department-by-department, lists of accomplishments over the last year and goals that we've set for the upcoming year to address our Council's priorities.

In 2013, we completed the Maple Ridge Context Statement for the Metro Vancouver Regional Growth Strategy, an important document that creates better alignment for development for all communities in the region. In 2013, Council began a rigorous review of the Commercial and Industrial Strategy and an update to the Transportation Master Plan. Both of these documents and their implementation schedules will become embedded into our Financial Plan for future years and guide the development of our community for a generation.



On December 31, 2013 the Town Centre Investment Incentive Program came to an end. The success of this program is evidenced by over \$100 million in private investment in both residential and commercial development. In fact, Council decided to continue the commercial part of the Incentive program for an additional year consistent with their priority around economic development.

Partnerships with the Federal Government, Provincial Government and TransLink resulted in a number of key capital projects that improved roads, sidewalks, bike access and water systems. Because of our long term approach to financial and community planning, we are able to leverage investments from the senior levels of government to achieve common goals for citizens.

I would like to express my sincere thanks to our Mayor and Council for service to the community and strong vision for our future. I would also like to thank all of the people who I work with for their professionalism and dedication in their work on behalf of our neighbours, the citizens of Maple Ridge.

Our Council have challenged us to deliver services with the greatest efficiency and effectiveness possible. That is a challenge that we have met head on. You will see how our staff is finding the balance between maintaining important services that make Maple Ridge a special place to live and the need to respect that taxpayers are demanding accountability for every dollar. This plan reflects a shared vision for long term prosperity for our community.

J. L. (JIM) RULE
Chief Administrative Officer

INTRODUCTION

The purpose of this summary is to help the citizens of Maple Ridge understand the budget process and provide a summary of the financial information presented in the Financial Plan 2014 – 2018. It provides an outline of how Maple Ridge prepares, reviews and adopts the Financial Plan. Business Plans and related documents are located on the website www.mapleridge.ca/317/Business-Plans-Financial-Reports.

HOW DOES COUNCIL CREATE THE BUDGET: WHAT IS THE BUSINESS PLANNING PROCESS?

Business Plans provide a framework for decision-making by identifying areas for performance review, amalgamation, dissolution, change and alternative service delivery. Business Plans allow our organization to be financially self-sufficient. The Corporate Strategic Plan sets the direction of the Business Plans and all other organizational plans. Business Plans ensure the goals of the service area/department are met and are a key element of working towards a self-managed organization where everything we do is a cycle of continuous improvement.

Public Participation

Council and municipal staff welcome input from our citizens, businesses, community groups and other stakeholders. There are several opportunities for input in the business planning process:

- Every spring, Council approves Business Planning Guidelines that set the stage for the following year's Five-Year Financial Plan, which ultimately determines property tax rates and other levies. The Business Planning Guidelines are presented at several Council meetings open to the public.
- Every fall, Council deliberates on the following year's Five-Year Financial Plan. These sessions are open to the public and there are opportunities for citizens to speak to Council including via social media channels. The dates for these sessions are in the Business Planning Guidelines, but are subject to change, so watch the [website www.mapleridge.ca](http://www.mapleridge.ca).

Business and Financial Planning Process

Maple Ridge has developed comprehensive Business Planning Guidelines for use in the Financial Planning process. These Guidelines, which are discussed in more detail starting on **page 30**, are updated annually and assist Council with the difficult task of resource allocation.

Departmental business plans communicate alignment with the Corporate Strategic Plan and identify:

- goals and objectives
- essential core business and service levels
- resource distribution (financial and human)
- performance measures
- capital program and associated operating, maintenance and replacement costs
- potential new revenue sources
- incremental spending programs

The Financial Planning process is also guided by a Financial Sustainability Plan found on **page 180**; a group of 13 policies designed to position Maple Ridge to meet financial obligations while providing equitable and affordable taxation.

Under the British Columbia Community Charter, Maple Ridge is required to adopt a Five-Year Financial Plan. This long-term approach to Financial Planning allows Council and the community to consider the impact that current decisions will have on future financial flexibility. Council adopts a Financial Plan for the subsequent five years each December based on the best information available at the time. The Financial Plan is updated each May, prior to setting the tax rates, to reflect any changes that have occurred since the last Plan was adopted. The framework for making these decisions and planning for the future of the community is the Strategic Plan: Vision 2025.

Strategic Plan: Vision 2025

Maple Ridge is among the most sustainable communities in the world. As a community committed to working toward achieving carbon neutrality, residents experience the value of a strong and vibrant local economy and the benefits of an ongoing commitment to environmental stewardship and creation of stable and special neighbourhoods. Maple Ridge is a world-leading example of thoughtful development and a socially cohesive community, especially as it relates to the use of leading edge “environmental technologies,” social networks and economic development. Other municipalities consistently reference Maple Ridge for its innovative approaches to dealing with seemingly intractable challenges. The foundation of any strategic plan is its Mission and Value Statements.

Mission

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

Value Statements

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

KEY ASSUMPTIONS

Economic Conditions

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

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

Tax Growth

The additional property tax revenue due to new construction, often referred to as real growth, is budgeted at 1.65% for 2014 and 2% per year for 2015 through 2018. Development activity is increasing but not yet generating the real growth historically enjoyed. If the projected growth does not materialize, operating costs will be reduced to compensate for the revenue shortfall.

Development Cost Charges

Development Cost Charges (DCCs) are fees collected from developers to assist with funding the infrastructure required due to new development. The timing of the capital projects that are funded by these proceeds will be adjusted based on the collections. DCCs are an important funding source for the capital program as Maple Ridge is growing with infrastructure needs related to new development.

Investment Earnings

Investment earnings have historically exceeded budget targets as a result of above benchmark returns and a larger than expected investment portfolio. Low rates have persisted and while they are on the rise, the increases are expected to be gradual. The amount budgeted for investment earnings is conservative.

Rate Changes

- Property tax increase for General Purposes of 2.2% per year for 2014, 2015 and 2016 and 2% per year for 2017 and 2018.
- Property tax increase for Infrastructure Sustainability of 0.50% per year for 2014, 2015 and 2016 and 0.70% for 2017 and 2018.
- Property tax increase for Parks & Recreation Improvements of 0.25% each year.
- Property tax increase for drainage Improvements of 0.30% for each year.
- Water Utility rate increase of 5.5% per year.
- Sewer Utility rate increase of 4.6% per year.
- Recycling rate increase of 2.75% per year.

Cost Containment Measures

- Vacant position review and management – all positions that become vacant are subject to a detailed review by management prior to being refilled.
- Contracting/Consulting review – all consulting work should undergo a review, not only at budget time, but also when services are being contracted to determine the best way to acquire services. This will involve potentially contracting out where it makes sense and contracting in where there are available staff resources.
- All non-labour budgets remain at the same level of funding unless it is shown that the costs for goods or services required to provide the same level of service have increased.

- Incremental packages include a business case to support new programs/projects/staff.
- Reduction review exercise – all departments prepare reduction packages which are departmental plans of what they would retain if they had only 90% of current budget. This is an opportunity to explain to senior management what the ramifications of such reductions would be. In addition, it is a chance to look at what we are presently doing to see if there are strategies for improvement.

PRIORITIES AND KEY ISSUES

Albion Flats Area Plan

Albion Flats has been reaffirmed as the priority for the preparation of an Area Plan. On August 15, 2013, Maple Ridge received correspondence from the Agricultural Land Commission advising of its decision for two properties in the Albion Flats. In both instances, the Agricultural Land Commission Resolution stated, “that the request for the exclusion of the subject property from the Agricultural Land Reserve be refused.” The decision by the Agricultural Land Commission means that the Albion Flats Area Plan will be smaller in scope. Funding has been set aside to enable completion of an Area Plan for the Albion Flats.

Drainage Rehabilitation/Maintenance

The need for a storm water utility has been discussed for some time. A property tax increase of 0.3% is planned to address this need. This equates to an annual increase of about \$5 on the average home’s property taxes. This will generate \$165,000 in the first year. Council approved this direction a few years ago.

Gaming Center

A new gaming center opened in late 2013. The Revenues received from the gaming facility have increased and are allocated in line with Council’s Gaming Revenue Policy. The additional revenue received due to the new complex have been allocated to funding infrastructure replacement and has allowed the property tax increase dedicated to infrastructure replacement to be reduced slightly.

Hammond Area Plan

The Hammond neighbourhood has been identified as the next location for an Area Plan. The 2014 Financial Plan includes an incremental package to pursue an Area Plan for Hammond while the work continues with moving forward on the Albion Flats.

It is anticipated that the public process will commence in spring 2014 and Plan endorsement could take up to twelve months.

Infrastructure Deficit

All levels of government across Canada have an infrastructure deficit. The infrastructure deficit is an estimate of the total additional investment needed to repair or replace existing infrastructure. The current replacement value of municipal assets is in excess of \$1.7 billion. To begin to address the deficit, Council, in 2008 directed 1% of the annual tax increase be committed to infrastructure sustainability. This amount is estimated to be \$4.0 million for 2014, \$4.3 million for 2015, \$4.7 million for 2016, \$5.6 million for 2017 and \$6.3 million for 2018. The Unfunded Liability Chart in **Appendix E**, (Infrastructure Funding Strategy), highlights the impact that the 1% tax increase has on the infrastructure deficit.

Parks & Leisure Services Master Plan

Council approved the Parks & Leisure Services Master Plan on the understanding that additional funding would be phased in over a period of time. Setting aside 0.125% of property taxes beginning in 2013 and then 0.25% annually. The requirements of the Parks & Leisure Services Master Plan are being prioritized based on this funding level.

Town Centre Investment Incentive Program

This three year program began in 2011. The program includes various incentives to promote increased density, enhance safety and support commercial activities to create a strong, vibrant town centre. The inducements include upfront incentives to support developers and downstream incentives to support subsequent property owners and tenants. To date, 70 projects with combined estimated construction values in excess of \$100 million have submitted building permit applications. Council is considering the next phase of incentives to target commercial investment and specifically job creation.

Transportation Master Plan

The Transportation Master Plan is in the final stage of being updated. There has been a wide range of input from the public, stakeholder groups and Council. Staff will provide recommendations to Council based on the priorities and refine the implementation plan for the transportation infrastructure. This will result in adjustments to future capital budgets.

BUDGET AT A GLANCE



WHERE IS THE MONEY COMING FROM: REVENUES

All Figures Represent \$'000
(thousands)

	Actual 2012	Actual 2013	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Revenues								
Property taxes	64,939	68,079	67,914	71,203	74,679	78,410	82,646	86,818
User fees and other revenue	33,986	34,291	35,462	36,461	37,961	39,955	41,614	42,896
Senior government transfers	4,421	3,773	6,386	4,035	4,983	3,920	4,308	3,420
Development revenue	5,627	9,799	35,894	-5,452	11,062	12,893	8,607	7,392
Interest income	3,486	2,577	1,818	1,853	1,853	1,853	1,853	1,853
Contributed tangible capital assets	16,710	38,463	16,500	16,500	16,500	16,500	16,500	16,500
Property Sales	-	-	-	-	4,250	-	-	-
	129,168	156,982	163,974	124,600	151,288	153,531	155,528	158,879

Revenue changes are increasing based on the rate changes in the Key Assumptions section above. Shortfalls in Senior Government Transfers are mainly due to timing and most will be carried forward. Development Revenue, more specifically, previously collected Development Cost Charges, is recognized when related capital works are completed. Contributed Tangible Capital Assets is the infrastructure turned over to Maple Ridge which was created through subdivision development.

WHERE IS THE MONEY BEING SPENT: EXPENDITURES

All Figures Represent \$'000
(thousands)

	Actual 2012	Actual 2013	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Expenses								
Protective services	30,618	31,158	34,537	33,385	34,421	35,496	37,059	38,509
Transportation services	16,782	16,497	17,691	18,810	19,310	19,952	20,587	21,297
Recreation and culture	19,530	19,629	21,450	24,340	24,933	25,651	26,358	27,075
Water Utility	13,139	14,809	19,895	16,011	14,429	15,444	16,620	17,493
Sewer Utility	9,279	9,583	10,243	9,902	10,294	10,593	11,169	11,539
General government	13,307	13,566	16,680	12,525	13,037	13,367	13,993	14,488
Planning, other	3,940	5,487	4,514	4,401	4,373	4,481	4,594	4,708
	106,595	110,729	125,010	119,374	120,797	124,984	130,380	135,109
Annual Surplus	22,573	46,253	38,964	5,226	30,491	28,547	25,148	23,770
Other Items								
Borrowing proceeds	-	-	14,490	11,400	-	-	-	-
Amortizations expense funded by capital equity	17,136	17,621	18,015	19,391	20,125	20,928	21,766	22,637
Capital expenditures, principle payments & other	(23,645)	(13,516)	(64,064)	(21,144)	(34,135)	(31,376)	(24,955)	(25,597)
Contributed tangible capital assets	(19,875)	(16,710)	(12,250)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)
Transfers to (from) Reserves and Surplus	(\$3,811)	\$33,648	(\$4,845)	(\$1,627)	(\$19)	\$1,599	\$5,459	\$4,310

CAPITAL SPENDING

\$ in thousands	2014	2015	2016	2017	2018
Drainage	1,567	1,568	1,569	1,160	1,275
Government Services	1,529	4,690	500	370	270
Highways	8,265	11,893	10,887	10,025	9,084
Park Acquisition	200	1,883	3,197	1,361	3,660
Park Improvement	730	1,841	980	1,829	65
Recreation Services	55	85	-	75	-
Protective Fire	1,208	250	3,250	-	1,000
Protective Police	60	90	150	-	-
Technology	2,092	676	979	1,035	1,540
Sewer	845	2,074	759	1,338	700
Water	1,651	5,059	4,949	3,548	3,750
Total Capital Program	18,203	30,109	27,220	20,741	21,344

The capital program includes replacement of existing assets as well as new capital improvements associated with a growing community. A few larger capital improvements planned for the new few years include: improvements to the 128 Avenue multi-use path for \$900,000, additional park improvements at Whonnock Lake, construction of a fire hall and an upgrade of a sewer pump station for \$1.2 million. For a complete listing please refer to Appendix F on **page 198**.

HOW MUCH MONEY IS IN SAVINGS: RESERVE BALANCES

Maple Ridge has financial resources held in reserves. These balances provide the base for the Financial Plan projected transactions for the coming years, as amounts are transferred in and out for various purposes. They also serve to stabilize taxes, fees and charges by providing funds during tight years and receiving those funds back during better years, thus shielding our customers and taxpayers from sharp rate increases.

Balances as of December 31	2012	2013
Accumulated Surplus	13,235,095	15,857,705
Reserve Funds	29,908,836	32,152,309
Total Reserve Accounts	31,167,721	32,966,925
Total Reserves and Revenue Accumulated Surplus	74,311,652	80,976,939

BORROWING

The Financial Plan incorporates debt proceeds into the overall funding strategy.

Existing Debt

Debt issued and outstanding as at December 31, 2013 was \$39,501,414. The majority of this debt, \$34,565,389, was for the downtown civic improvements (Library, Leisure Centre, Youth Centre, Arts Centre, Office Complex and associated underground parking).

Previously Approved Borrowing.

Debt authorized, but unissued as the capital work associated has yet to occur, includes the Fire Hall No. 4 construction of \$6,000,000 and the Cemetery expansion of \$1,100,000. The cash flow to service this debt has already been provided for in the Financial Plan.

Future Borrowing Considerations 2014 - 2018

A Regional water pump station and a new watermain are cost-shared projects with the Regional Water District. Maple Ridge will finance our portion of these projects. The timing of the borrowing is dependent on DCC collections and capital expenditures. Depending on DCC collections, borrowing may significantly impact the ability to fund future water projects. The costs are funded approximately 80% through DCCs and 20% through the Water Utility.

BUDGET AT A GLANCE



Borrowing Capacity

Under Community Charter legislation¹, the maximum amount of borrowing Maple Ridge can undertake is such that the annual cost to service the debt does not exceed 25% of revenues as defined in the legislation. As noted in our 2013 Annual Report the available debt servicing capacity is about \$17.96 million.

LEGISLATION AND REGULATIONS

Maple Ridge is required to adopt a five year Financial Plan (Budget) in accordance with Section 165 of the Community Charter. The Financial Plan must include both operational and capital budgets and be adopted by bylaw before the annual tax rates are set (i.e. before May 15th).

Council must undertake a process of public consultation before the proposed Financial Plan is finally adopted. The bylaw remains in effect until a new or revised bylaw is adopted.

Balanced Budget

In compliance with Section 165 of the *Community Charter*, the Financial Plan must be balanced. The Financial Plan must not plan for a “deficit.” This means for each year of the plan, the total of proposed expenditures and transfers to other funds must not exceed proposed funding sources plus transfers from other funds².

AVERAGE TAX IMPACT

	2013	2014	Increase	%
Municipal Property Taxes				
General Purpose (2.20% Gen/0.50% Infrastructure)	\$1,728.26	\$1,775.10	\$46.84	2.70%
Drainage Improvement Levy	4.58	9.78	5.20	0.30%
Parks & Recreation Master Plan Levy	1.90	6.24	4.34	0.25%
	\$1,734.74	\$1,791.12	\$56.38	3.25%
User Fees				
Recycling (fixed rate)	70.20	72.15	1.95	2.78%
Water (fixed rate)	475.70	501.90	26.20	5.51%
Sewer (fixed rate)	309.45	322.05	12.60	4.07%
Municipal, Recycling, Utilities & Fire	\$2,590.09	\$2,687.22	\$97.13	3.75%

The actual 2014 increases in Municipal Property Taxes and Recycling User Fees were less than originally budgeted. See Appendix H for the Financial Plan Bylaw amendment which describes the rate changes.

LONG TERM ISSUES AND DIRECTION

The current financial position and vast array of services delivered are a function of the strong leadership and support of well-developed business planning practices. These practices include more than a dozen financial policies addressing the financial aspects of short-term and long-term needs of the community. Maple Ridge is recognized as taking a progressive approach to addressing the infrastructure funding gap. Maple Ridge will continue to focus on asset management and sustainability to ensure that future generations can enjoy our current service levels.

Maple Ridge will grow significantly over the next few decades with population projections nearly doubling. With continued strong planning practices and strategic direction, our growth will see this community continue to flourish.

¹ B.C. Reg. 254/2004, Municipal Liabilities Regulation, Community Charter.

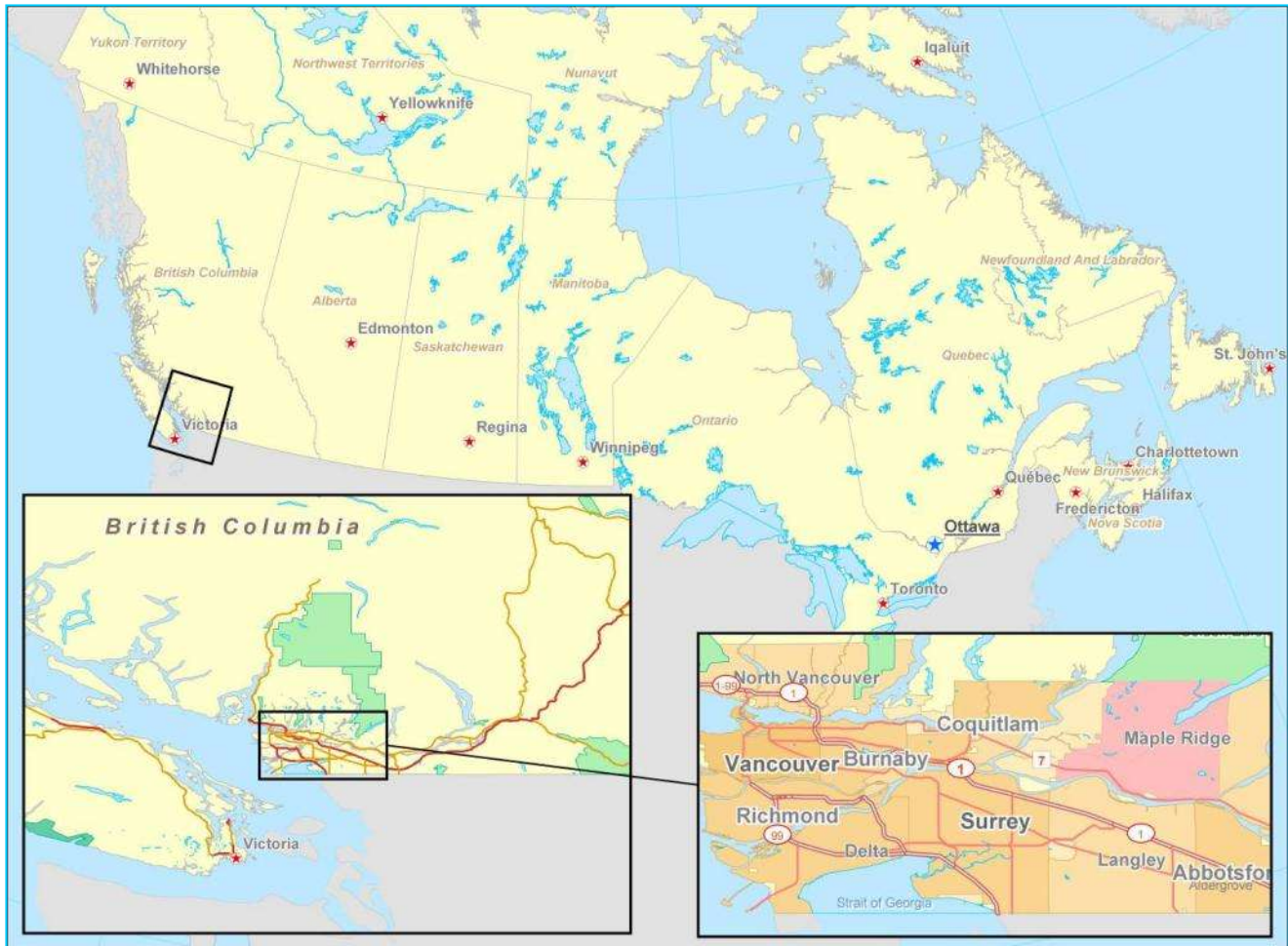
² Community Charter s. 165(5) and Local Government Act s. 815(5).

Maple Ridge – Deep Roots Greater Heights

Profile and Demographics

Government Overview

Maple Ridge Officials and Organization Chart



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 community for healthy living. A network of health, social and emergency services are locally available, including a full service hospital, police, fire and ambulance services.

Driving Distances from Maple Ridge

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



REALIZING THE DREAMS OF OUR FOUNDERS

On September 12, 1874, a group of settlers met at John McIver's farm and decided that they should incorporate and become a municipality. At that time there were less than 50 families but these early pioneers saw the potential of their new home as a place raise their families and create prosperity and opportunity for future generations.

With a vote of the assembled citizens, one of BC's first municipalities was born. The choice of the name came from the trees and topography of John McIver's farm. There was a magnificent stand of maple trees along the ridge that ran along the edge of the McIver farm and followed the line of the Fraser River. This new Municipality officially became 'Maple Ridge.'



Over time, the character of Maple Ridge would begin to form and bring with it all of the opportunities that those who first settled the area hoped would come. Neighbourhoods like Hammond, Whonnock, Webster's Corners, Ruskin, Albion and Yennadon sprung up and provided the homes where families could flourish. Each had their own post office, community centre, churches, stores and schools.

Maple Ridge grew alongside the province's earliest transit route – the Fraser River. When the Canadian Pacific Railway was completed in 1895, the community gained further benefits as the railway ran along Maple Ridge's southern border adjacent to the Fraser River and brought with it the enormous economic benefits associated with 'The National Dream' of a coast-to-coast rail system. The railway helped local agriculture, forestry and manufacturing industries grow and prosper as the markets for local products expanded both east and west.

Since those early days Maple Ridge's economy has grown to encompass manufacturing, high tech, education services and has become a favourite destination for the television and film production industry. Today Maple Ridge has a population of approximately 80,000 and this area has been identified as one of the high growth areas of the Metro Vancouver Region.

The community boasts one of the most diverse natural settings, with the Fraser River to the south, the Golden Ears Mountain to the north and a series of rivers and parks that allows citizens to escape to nature within minutes of their home. Add to this the top quality arts and recreational facilities and you can see that the vision of the families that met at the McIver farm has been realized.

As amazing as the natural setting is, the spirit of those original pioneers is alive today in the current citizens. Maple Ridge is a community where any evening or weekend you'll find a community festival underway, arenas and sports fields full of kids playing their favourite sports and service clubs and community organizations working to make the community and the world, a better place to live. All of these events are powered by volunteerism. From the day-to-day operation of the many sports associations to the organization of Maple Ridge's hosting of the Rick Hansen Man in Motion Tour, the Caribbean Festival, Country Fest and the annual Santa Parade, this is a place where people get involved.

A REMARKABLE PLACE TO LIVE AND WORK.

Moving to Maple Ridge might just be the best move you'll ever make. The city features a stunning natural backdrop, a vibrant downtown and some of the most affordable real estate in the region. This winning combination led the Real Estate Investment Network to name Maple Ridge as "#2 Top BC Investment Town" and "the place to live for lifestyle."

Maple Ridge is one of the fastest growing regions of Metro Vancouver, forecast to double in population and jobs by 2040. This growth, coupled with an entrepreneurial spirit, is leading to an economic whirlwind of activity throughout the community.

Maple Ridge is committed to supporting investment by new and existing companies to help meet the growing demand for high value local jobs to create a sustainable, vibrant economy. Council has set an ambitious goal of adding 3,000 new businesses over the next decade. The highly successful Town Centre Investment Incentive Program has attracted over \$140 million in investments including Thrifty Foods, Target, Chances Gaming Centre and Club 16. Maple Ridge also supports new businesses through the innovative businessSTART program. An initiative of Invest North Fraser, the economic partnership with Mission and Pitt Meadows, businessSTART connects new and existing businesses with over 70 available resources.

As a BC Jobs Plan pilot community, we're working with our Invest North Fraser partners on a wide range of investment attraction and job creation initiatives in technology, education, tourism and agriculture. These include True North Fraser (truenorthfraser.com), an online resource that helps local agriculture and tourism businesses easily profile their businesses and the Education Task Force which is exploring establishing a multi-institutional post-secondary in the region.

Creating a welcoming business climate is what we're all about. If you're looking for a new home for you or your business, it's easy to see why you should make Maple Ridge your next move.

MAPLE RIDGE – PROFILE and DEMOGRAPHICS



Maple Ridge is the sixth oldest and eleventh largest (by land size) of the 157 municipalities in British Columbia. Within the 26,710 hectares there are 28,367 properties and 64 parks including municipal, regional and provincial.

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 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.

Population

Maple Ridge's 2011 population is 76,052 representing a percentage change of 10.3% from 2006. This compares to the national average growth of 5.9%. About 68% of Maple Ridge's population is aged 25 or older, with a median age in Maple Ridge of 40.2 years.

	<u>Population</u>	
Under – 14	13,795	18.1%
15 – 24	10,545	13.9%
25 – 44	19,655	25.8%
45 – 64	22,855	30.1%
65 – Older	9,210	12.1%

Source: Statistics Canada, 2011 Census

Income (Average Annual)

In Maple Ridge the average income in all private households is \$82,827 with the median income at \$71,078.

Source: Statistics Canada, 2011 Census

Source: National Housing Survey 2011

Languages

The languages spoken most often at home in Maple Ridge are:

English	92.4%
German	1.3%
Punjabi	1.0%
Korean	1.0%
French	0.3%
Other	4.0%

Source: Statistics Canada, 2011 Census

Education and Schools

In 2011, 30% of Maple Ridge residents over 25 years of age have received a high school certificate or equivalent, 15% have obtained an apprenticeship or trades certificate or diploma, 25% have attained a college, CEGEP or other non-university certificate or diploma and another 21% have attained a university certificate, diploma, or degree.

Maple Ridge:

School District No. 42 including Alternate/Special Education and Continuing Education Schools (27 Schools from K-12), Private Schools (5)

Closest Four Year Institutions:

Kwantlen Polytechnic University
Simon Fraser University
Trinity Western University
University of British Columbia
University of the Fraser Valley

Closest Community and Technical Colleges:

British Columbia Institute of Technology
Douglas College
Justice Institute of BC

Source: Statistics Canada, 2011

Employment

It is estimated that over 65% of Maple Ridge's labour force currently commutes outside of the community. It is estimated that 6.8% of the population were unemployed. People not in the labour force include students, homemakers, retired workers, seasonal workers in an 'off' season who were not looking for work and persons who could not work because of a long-term illness or disability.

Top 10 Employers ranked by # of employees:

School District #42	Education
Ridge Meadows Hospital	Health Care
District of Maple Ridge	Government
Overwaitea Food Group	Grocery
Fraser Regional Corrections	Corrections
Arcus Community Resources	Health Care
Safeway Maple Ridge	Grocery
West Coast Auto Group	Vehicle Sales
Waldun Forest Products	Wood Products
Interfor	Lumber

Source: BC Stats, October 2011

MAPLE RIDGE – PROFILE and DEMOGRAPHICS



Health Care

Fraser Health provides a wide range of integrated health care services to residents of Maple Ridge. Quality health care services range from acute care hospitals to community-based residential, home health, mental health and public health services.

Ridge Meadows Hospital and Health Care Centre

Located in the heart of Maple Ridge, this hospital stands as a modern health care centre with 125 acute care beds including 20 psychiatric beds and 10 convalescent beds, 10 hospice beds and 148 residential care beds. Ridge Meadows Hospital provides 24/7 emergency services; as well as ambulatory/surgical day care, cardiology, laboratory services, medical imaging and chemotherapy.

Abbotsford Regional Hospital and Cancer Centre

Located less than an hour away, this 300 bed acute care hospital provides 24/7 emergency services; as well as ambulatory/surgical day care, medical imaging, general surgery, nuclear medicine, renal dialysis, specialized obstetrics and nursery care and pediatric services.

Eagle Ridge Hospital

Located less than half an hour away in Port Moody, this 106 bed acute care hospital provides 24/7 emergency services; as well as ambulatory, long-term care and acute care programs. It is a Centre of Excellence for elective surgery for urology, gynaecology, plastics and orthopaedics. The hospital also offers public education clinics for asthma, diabetes, rehabilitation services and programs for cardiology, children's grief recovery, youth crisis response and early psychosis prevention.

Mission Memorial Hospital

Located less than half an hour away in Mission, this hospital provides emergency services, laboratory and diagnostic services, medical and surgical services, sub-acute services such as hospice care and chronic disease management programs.

Source: Fraser Health Website

Source: Ridge Meadows Hospital Foundation Website

Housing Types

The three month average benchmark price from the MLS Housing Price Index (December 2013) for single-family residences in Maple Ridge is \$459,200.

Composition of Residences

Single Detached House	16,650
Apartment (under 5-storeys)	3,635
Row Houses	3,160
Apartment Detached Duplex	2,890
Apartment (over 5-storeys)	860
Semi-Detached	640
Movable Dwellings	190
Other Single-Attached	<u>15</u>
<i>Total Number</i>	28,045

Source: Real Estate Board of Greater Vancouver

Source: Statistics Canada, 2011 Census

Top 10 Taxpayers

BC Hydro & Power Authority	Distribution Lines
Sun Life Assurance Co. of Canada	Westgate Shop Ctr
International Forest Products Ltd.	Lumber Mills
Bucci Investment Corporation Inc	Valley Fair Mall
M R Landmark 2000 Centre Ltd	Shop Ctr, Auto Dealer
Narland Properties (Haney) Ltd.	Haney Place Mall
BC Gas Utility Ltd.	Gas Lines
Telus (BC Telephone Company)	Poles, Lines, Towers
Kanaka Business Park Development Ltd	Vacant Land
Canadian Pacific Railway Company	Railway Tracks

Source: Maple Ridge - Finance Department

Transportation

The Golden Ears Bridge links Langley and Surrey on the south side of the river with the north side communities of Maple Ridge and Pitt Meadows. The Pitt River Bridge has three lanes of westbound traffic and four lanes of eastbound traffic and provides up to 16 meters of marine clearance. It also provides facilities for cyclists and pedestrians.

Highways

Located on Highway 7 (Lougheed Highway)
10 minutes north of Highway 1 (Trans Canada Hwy)

Airports (Driving Time)

Vancouver International	55 minutes
Abbotsford International	30 minutes
Pitt Meadows Regional	10 minutes

Source: Maple Ridge - Strategic Economic Initiatives

Council

Since 1874, when Maple Ridge was first incorporated, the responsibility for local government has vested in a Mayor and Council. Maple Ridge Council is comprised of a Mayor and six Councillors who are elected and hold office for a term of three years.

The primary functions of Council are to establish administrative policy, to adopt bylaws governing matters delegated to local government through the *Community Charter*, *Local Government Act* and other Provincial statutes for the protection of the public and to levy taxes for these purposes. Council is also empowered to manage, acquire and dispose of assets. The day-to-day operation is delegated by Council to the Chief Administrative Officer and Staff.

Committee of the Whole

Maple Ridge's Committee of the Whole consists of all members of Council. Committee of the Whole is the initial venue for review and debate of issues. No voting takes place on bylaws or resolutions. A decision is made to send an item to Council for debate and vote or to send an item back to staff for more information or clarification. This structure allows all members of Council the opportunity to review reports, receive delegations and presentations, request additional information and provide direction prior to Council meetings.

Standing Committees

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

Select Committees are established by Council to consider or inquire into any matter and to report its findings and opinion to Council. Generally, at least one member of a select committee must be a Council member. Select Committees are:

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



ELECTED and APPOINTED OFFICIALS

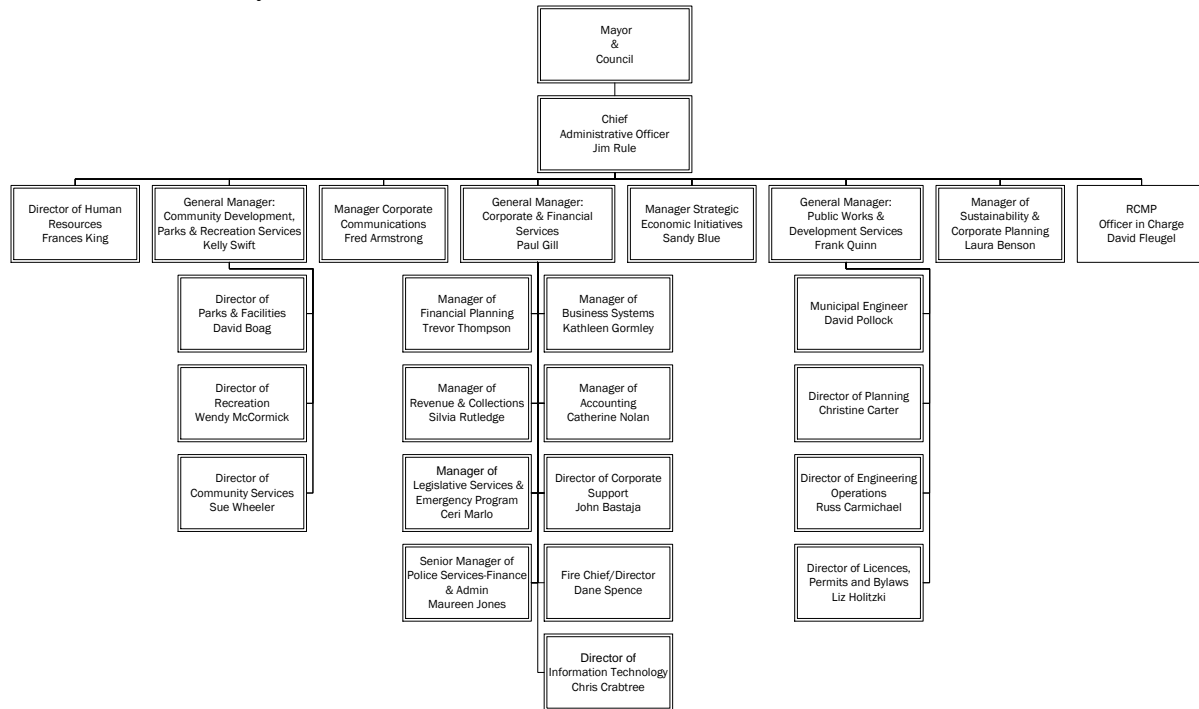


Elected Officials (2011 – 2014)

Mayor Ernie Daykin

Councillor Cheryl Ashlie
Councillor Corisa Bell
Councillor Judy Dueck

Councillor Al Hogarth
Councillor Bob Masse
Councillor Michael Morden



Appointed Officials (Department Heads)

Chief Administrative Officer	Jim Rule, MA, B.ES (Hon.), P.Mgr., MCIP
General Manager: Community Development, Parks & Recreation Services	Kelly Swift, MBA, BLS
General Manager: Corporate & Financial Services.....	Paul Gill, BBA, CGA, FRM
General Manager: Public Works & Development Services	Frank Quinn, P.Eng., MBA
Director of Community Fire Safety Services/Fire Chief	Dane Spence
Director of Community Services	Sue Wheeler
Director of Corporate Support.....	John Bastaja, BA, MRM
Director of Engineering Operations	Russ Carmichael, ASCT, FRM
Director of Human Resources.....	Frances King, MA
Director of Information Technology	Christina Crabtree, BA
Director of Licences, Permits and Bylaws	Liz Holitzki
Director of Parks & Facilities.....	David Boag
Director of Planning.....	Christine Carter, M.PL., MCIP
Director of Recreation	Wendy McCormick
Manager of Accounting	Catherine Nolan, CGA
Manager of Business Systems.....	Kathleen Gormley
Manager Corporate Communications	Fred Armstrong
Manager of Financial Planning	Trevor Thompson, BBA, CGA
Manager of Legislative Services & Emergency Program	Ceri Marlo
Manager of Revenue & Collections	Silvia Rutledge
Manager Strategic Economic Initiatives.....	Sandy Blue, Ec.D, ABC
Manager of Sustainability & Corporate Planning.....	Laura Benson, CMA
Municipal Engineer.....	David Pollock, P.Eng.
Senior Manager of Police Services – Finance & Administration.....	Maureen Jones
RCMP Officer in Charge.....	Superintendent David Fleugel

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

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

Financial Policies and Fund Structure

Financial Policies

Fund Structure

Governing Policy and Regulatory Requirements

Part 6 Division 1 of the *Community Charter* and Part 24 Division 5 of the *Local Government Act* require municipalities and regional districts to prepare a Financial Plan annually.

The Financial Plan must be adopted by bylaw and cover a minimum of a five year period; year one relates to the year in which it comes into force, years two through five are the following four years. The Financial Plan from the previous year remains in place until the Financial Plan for the current year is adopted.

Municipalities may adopt the Financial Plan bylaw at any time before the date on which the annual property tax bylaw is adopted (the annual property tax bylaw must be adopted after the adoption of the Financial Plan but before May 15). Regional districts must adopt their Financial Plan bylaw by March 31.

The Financial Plan can be amended by bylaw at any time [Community Charter s. 165(2) and Local Government Act s. 815(2)].

Balanced Budget

In compliance with Section 165 of the *Community Charter*, the Financial Plan must be balanced. The Financial Plan must not plan for a “deficit.” This means for each year of the plan, the total of proposed expenditures and transfers to other funds must not exceed proposed funding sources plus transfers from other funds [Community Charter s. 165(5) and Local Government Act s. 815(5)].

If actual expenditures and transfers to reserves exceed actual revenues and transfers from other funds in any one year, the resulting deficiency must be included as an expenditure in the Financial Plan for the next year [Community Charter s. 165(9) and Local Government Act s. 815(11)].

Investment Policy

It is a fiduciary responsibility to protect public funds and to prudently manage investments in order to achieve the investment objectives of safety, liquidity and return.

Debt Management Policy

The policy is to use debt with caution when there is a strong business case for tying up future resources for today’s project. External debt will be minimized by first looking to existing reserves as a means to internally finance required capital expenditures. Even if funding is likely to be internally financed, the direction has been to still seek all the approvals necessary for external borrowing including public assent to ensure that the process is as transparent as possible.

Maple Ridge adheres to the Debt Limit and Liability Servicing Limit requirements as outlined in Section 174 of the *Community Charter* which sets a limit on borrowing and other liabilities and provides authority for Cabinet to limit either the aggregate liabilities of a municipality, or the annual cost of servicing the aggregate liabilities and for a method for determining that limit. BC Regulation 254/2004 (Municipal Liabilities Regulation) limits the annual cost of servicing certain defined liabilities.

Basis of Financial Planning

Maple Ridge develops its Five-Year Financial Plan in accordance with generally accepted accounting principles (GAAP). Maple Ridge uses the accrual method of accounting for reporting revenues and expenditures. Revenues are recorded in the period they are earned and Expenditures are recorded in the period they are obtained. The budget is prepared on a similar basis with slightly more emphasis on cash flow and matching the funding associated with the expenditures. All financial and operational policies related to accounting practices are adhered to in the development of the Five-Year Financial Plan.

The budget is organized by fund or type of operation (i.e. general fund and utility funds), with each fund considered a separate budgeting and accounting entity. Budgets are presented for each department or operational area (i.e. Engineering, Parks and Open Spaces, Leisure Centre and Human Resources) and detailed to the account level (i.e. contract, equipment and salaries).

Budget Monitoring

Maple Ridge monitors its financial performance as it relates to the budget through variance analysis. Each department reviews their revenues and expenditures with a representative from the Finance Department comparing actual performance to what was planned in the adopted budget. Regular reviews ensure significant variances are identified and addressed earlier.

Long Range Financial Policies

Based on Council’s strategic direction to make Maple Ridge among the most sustainable communities in the world, the Financial Sustainability Plan was developed and the policy adopted in 2004. This policy lays the groundwork for the continuance of high quality services and provides a legacy for future generations. It will position Maple Ridge to meet financial obligations and take advantage of opportunities that arise; it will also mean that residents can look forward to equitable and affordable taxation.

The result of this work was a series of financial sustainability policies that support and respect the direction of the community. The policies are a significant step toward achieving financial sustainability and ensuring municipal services and infrastructure continue to be provided for future generations. A full copy of the policy can be found in **Appendix D** on **page 180**.

The Financial Planning policies include direction on addressing:

- Growth in Tax Base
- Service Demands Created by a Growing Community
- Tax Increases
- New Services and Major Enhancement to Existing Services
- Efficiencies, Demand Management & Service Level Reductions
- Alternative Revenues & External Funding
- Infrastructure Maintenance & Replacement
- Debt Management
- Fees and Charges
- Accumulated Surplus
- Reserve Funds and Reserve Accounts
- Capital Projects
- Carry forward Project (items that are not completed in the year they were funded)

Fund Structure

The resources and operations for budgeting and accounting purposes are segregated into Operating and Capital Funds for General, Water and Sewer. Reserve Funds have also been created for specific purposes.

Department Relationship to Funds

The Sewer Fund relates only to the Sewer Utility section which is in the Operations Center department on **page 161**. Similarly the Water Fund relates only to the Water Utility section, also in the Operations Center department on **page 162**. All other sections are included in the General Fund.

General Fund

The General Fund is the primary fund for most municipal services (It excludes sewer and water services which are funded from specific utility funds). This Fund has a number of revenue sources—the largest of which is property taxation. This fund provides a number of services to the community including:

- **Bylaw Enforcement:** Providing enforcement of the bylaws, maintaining business licences, process permits and applications, carrying out building inspections and providing parking enforcement.
- **Capital Projects:** Constructing and rehabilitating roads, traffic intersections, neighbourhood improvements, parks, trails, recreational and leisure facilities, drainage requirements and public safety projects and investing in technology to better provide services.

- **Fire Services:** Providing alarm response, fire suppression, rescue, hazardous material spills and response for medical aid.
- **Library and Arts & Cultural Services:** Providing services through the Library, Maple Ridge Museum, the Arts Centre & Theatre and others.
- **Police Services:** Providing policing via the RCMP and support via municipal staff in clerical and administrative duties such as crime analysis, fleet maintenance, exhibits, guarding, customer service, records management, volunteer coordination, training and media, as well as court liaison services.
- **Parks, Facilities and Open Space:** Providing and maintaining parks, open space and trails as well as managing municipal owned and leased buildings.
- **Planning:** Providing development application management, policy review and development and environmental management.
- **Recreational Services:** Providing programs and maintaining recreational facilities.
- **Reserve Accounts:** These are appropriations of surplus earmarked for specific purposes such as dealing with operational variances.
- **Road Maintenance and Traffic Control:** Providing asphalt repairs, sidewalk and line marking, road grading, snow and ice control, bridge maintenance, street sweeping and traffic signs.

Sewer Utility Fund

The Sewer Utility pays for allocated regional capital expenditures and usage fees to the Greater Vancouver Sewerage and Drainage District (GVS&DD) for sewerage transfer, treatment and the disposal of solid waste. The costs associated with the building and maintenance of local sewer infrastructure is also funded.

Water Utility Fund

The Water Utility covers costs associated with water purchases, maintenance and both regional and local capital infrastructure. The Greater Vancouver Water District (GVWD) is responsible for acquiring water, maintaining the supply, ensuring its quality and delivering it to the member municipalities for distribution by local systems.

Reserve Funds

Maple Ridge has a series of reserve funds that were established through adoption of a bylaw for various purposes. For information on Reserve Funds see Reserves on **pages 57 to 62**.

Financial Planning Process

Business Planning Process

Alignment of Corporate Strategic Initiatives

Business Planning Guidelines

Financial Planning Process Schedule

BUSINESS PLANNING PROCESS



Our business planning process provides a framework that links Council's vision for the community to budgets and work plans and ensures a consistent strategic direction. It also provides a solid foundation for making decisions regarding programs and services and for allocating resources in a manner consistent with that direction. It helps to ensure that the programs and services offered by Maple Ridge provide value-for-dollar and are responsive to our citizens and customers, an increasingly challenging task in a growing community in an era of increased downloading from senior governments.

Throughout the year, Council and municipal staff welcome input on the budget and business planning process from our citizens, businesses, community groups and other stakeholders. Every spring, Council approves business planning guidelines that set the stage for the following year's 5-year Financial Plan, which ultimately determines property tax rates and other levies. The guidelines are in the Business Planning Guidebook, which is presented at several Council meetings that are open to the public. Public comments on the guidelines are invited.

Throughout summer and early fall, service areas develop multi-year operating plans which directly support Council's strategic direction. The plans include business evaluations with a 10% funding reduction

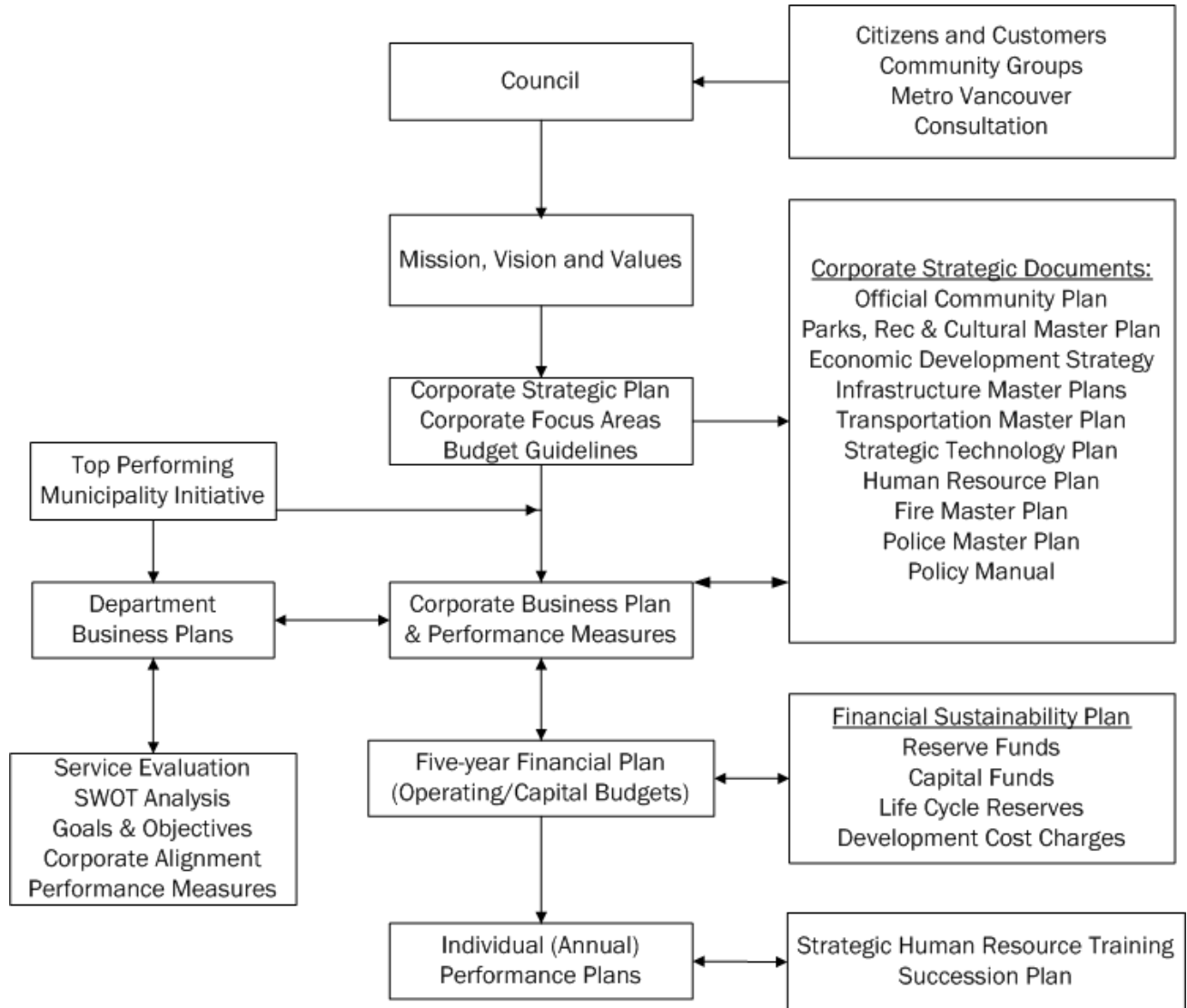
scenario, forcing departments to look at new ways to deliver services. Employees prepare individual performance plans linking their workplans to the department's objectives. The cascading effect through all levels of the organization provides the strategic alignment critical to achieving the community vision in the most effective and efficient manner.

In December, Council deliberates on the following year's 5-year Financial Plan. These sessions are open to the public and there are several opportunities for citizens to speak to Council. Since 2012, we have provided live streaming of the question and answer session and the public is encouraged to ask questions by phone, email and via the Maple Ridge Facebook page and Twitter feed. Citizens are also encouraged to come to Municipal Hall and be a part of the audience where they are welcome to ask questions live.

The business planning process in place today is the result of many years of in-house development, feedback, enhancement and improvement, involving elected officials, management, union officials and front-line staff. The program's longevity is a testament to its continued ability to provide value to citizens, customers, Council and staff.



ALIGNMENT OF CORPORATE STRATEGIC INITIATIVES



In spring 2013, Council participated in an annual strategic planning exercise to evaluate the progress towards key strategic objectives, integrating feedback from citizens, customers and staff and to establish direction for the next five-year planning period. The outcome was a document outlining Council priorities to guide staff in the preparation of departmental business plans, with the specific guidelines outlined below.

1. Tax increase for General Purposes – 2.25% for 2014 and 2.60% per year in 2015 through 2018.
2. Infrastructure Sustainability Property Tax increase – 0.5% per year in 2014 through 2016 and 0.7% per year in 2017 and 2018.
3. Parks, Recreation and Culture Levy – 0.25% per year in 2014 through 2018.
4. Storm Water Levy – 0.3% per year in 2014 through 2018.
5. Water Levy – 4.5% per year in 2014 through 2018.
6. Sewer Levy – 4.5% per year in 2014 through 2018 (with no change to parcel charge).
7. Recycling Levy – 2.75% per year in 2014 through 2018.
8. Growth in property tax revenue assumption -1.65% in 2014 and 2.0% per year in 2015 through 2018.
9. Provision for costs associated with growth, subject to available funding.
10. Allocation of growth revenue associated with Town Centre Incentives to fund Infrastructure Sustainability.
11. Gaming Revenue increase of \$550,000 to be allocated to Infrastructure Sustainability.
12. The property taxes assessed against the Hammond Mill will be reduced by \$70,000 in 2014 and an additional \$70,000 per year in 2015 through 2018.
13. Utility Charges will be reviewed annually with a view towards using rate stabilization practices to smooth out large fluctuations in rates.
14. Property tax rates will be reviewed annually to ensure we are competitive with other lower mainland municipalities.
15. Budgets include operating and capital components for a five-year period.
16. Public Consultation Plan developed and operationalized.
17. Increase revenue from existing sources by about 5%.
18. Identify potential new revenue sources (i.e. be creative).
19. Evaluation of services to ensure alignment with Council direction.
20. Identify and measure outputs/outcomes. Identify key processes to undergo process improvement reviews.
21. Council-raised issues are to be considered in developing workplans, respecting the criteria for establishing priorities and recognizing that capacity is needed for opportunities or issues that might be discovered throughout the year. For 2014, issues to be addressed are to include:
 - Economic Development and local, high-value jobs
 - Smart Managed Growth and innovative technologies/infrastructure
 - Transportation
 - Efficiencies and Effectiveness
 - Customer Service
22. Reduction packages should be at -10% (limit small packages and multiples to get to -10%). What would you recommend be kept if you had only 90% of your budget? This should not be interpreted to mean that we are looking to reduce our budget by 10%. Rather, this is an opportunity for us to explain what the ramifications of such reductions would be. In addition, it is a chance for us to look at what we are doing to see if there are ways to improve.
23. Incremental packages must include a business case to support new programs/ projects/staff.
24. Organizational/structural change – is the current organization adequate to deliver the service? Are there better options? Contract for services, or bring services in-house, where and when it makes sense organizationally and financially.
25. Succession planning – review organization charts in relation to service delivery with a view to long-term planning. What positions do you see as potentially becoming vacant by retirement and what organizational options may be available as a result?
26. Vacant position review and management – all positions that become vacant are subject to a detailed review prior to being refilled.
27. Contracting/Consulting review – all consulting work should undergo a review at not only budget time, but also when services are being contracted to determine the best way to acquire services. This will involve potentially contracting out where it makes sense and contracting in where there are available staff resources.
28. Quarterly performance reports are to be presented to Council at open Council meetings. Performance measures will be published in the Annual Report and on the website.
29. Progress in relation to our strategic direction is to be evaluated every six months.
30. The Financial Plan must be in accordance with Council's strategic Financial Sustainability Plan policies approved in October 2004.

BUSINESS PLANNING GUIDELINES



31. Technology – review business applications and technology tools to identify upgrade or obsolescence issues. Ensure workplans, budgets and Information Services workplans/projects reflect the resources necessary to support the changes if required.
32. Workplans will identify short-term, medium and longer-term action items that Council can consider, as we work towards carbon neutrality.

Timing of the development of the Business Plans remains very important. The timeline for the creation and presentation of the Business Plans for the current reporting period (2012 – 2016) was as follows:

February 2013	<ul style="list-style-type: none"> Complete staff debriefing sessions for previous year’s business plan
May 2013	<ul style="list-style-type: none"> Council workshop to review Corporate Strategic Plan and consider Business Planning Guidelines for the ensuing planning period Distribute “Business Planning Guidebook – 17th Edition.” (Corporate Strategic Plan and Business Planning and Budget Guidelines for 2014 – 2018)
June 2013	<ul style="list-style-type: none"> Training Sessions – Ongoing Begin to develop Business Plans (operating and capital) and financial plan (budget)
July 2013	<ul style="list-style-type: none"> Finance to distribute copies of 5-year operating and capital budgets Submit Capital Works Program proposals to Trevor Thompson by Friday, August 16, 2013 Submit Information Technology proposals to Christina Crabtree by Friday, August 16, 2013
September 2013	<ul style="list-style-type: none"> Continue to develop Business Plans (operating and capital) and financial plan (budget) Advertisements (newspaper and website) requesting public comments on financial plans Submit Financial Plan (Budget) to Finance representative by Monday, September 16, 2013 Update Performance Scorecards by Friday, September 27, 2013 Submit draft Business Plan (one copy) to Business Planning Committee by Friday, September 27, 2013
October 2013	<ul style="list-style-type: none"> Submit final Business Plan (one copy) to Business Planning Committee by Wednesday, October 16, 2013
November 2013	<ul style="list-style-type: none"> Departmental Business Plan and Budget presentations to CMT on Tuesday, November 5, Wednesday, November 6 and Thursday, November 7, 2013 CMT reviews Business Plans; makes preliminary recommendations; and, gives feedback to departments (second week of November) Advertisements of Council financial plan consideration schedule, which includes time set aside for public input
December 2013	<ul style="list-style-type: none"> Departmental Business Plan and Budget presentations to Council in a public forum on Monday, December 9 and Tuesday, December 10, 2013. Council reviews Business and Financial Plans and makes appropriate amendments Council adoption of Financial Plan Bylaw

Financial Plan Overview

Financial Plan Highlights
Financial Plan Overview

Staff prepared departmental business plans in line with Council's priorities and a Financial Plan was developed to allocate resources in a way that best supported the corporate direction. Financial plan highlights are listed below:

- Property Tax increase for general purposes of 2.2% per year in 2014, 2015 and 2016 and 2% per year for 2017 and 2018.
- Property Tax increase for infrastructure sustainability of 0.5% per year in 2014 through 2016 and 0.7% per year in 2017 and 2018.
- Growth in tax revenue from all property classes combined is estimated at 1.65% in 2014 and 2.00% per year for 2015 through 2018. Growth refers to increases in property value due to non-market changes, such as new construction. The actual growth is not known until early April of each year.
- Parks, Recreation and Culture Levy increase of 0.25% per year in 2014 through 2018.
- Storm Water Levy increase of 0.3% per year in 2014 through 2018.
- Water Utility rate increase of 5.5% per year in 2014 through 2018.
- Sewer Utility rate increase of 4.6% per year in 2014 through 2018 (with no change to parcel charge).
- Recycling rate increase of 2.75% per year in 2014 through 2018.
- Growth Costs, new and previously approved, as detailed on **page 42** of the Financial Overview Report in accordance with Financial Sustainability Policy 5.52-2.0.
- Capital Works Program totalling \$18.2 million for 2014, \$30.1 million for 2015, \$27.2 million for 2016, \$20.7 million for 2017 and \$21.3 million for 2018 as summarized on **page 56**.
- No additional borrowing is contemplated in 2014 through 2018. Borrowing approved in the 2013 budget is included. Debt servicing is included for projects where borrowing was authorized previously and the project is not yet complete, as outlined on **page 63** and in accordance with Financial Sustainability Policy 5.52-8.0.
- Allocation of infrastructure sustainability funds to various business areas in the amounts of \$4.0 million for 2014, \$4.3 million for 2015, \$4.7 million for 2016, \$5.6 million for 2017 and \$6.3 million for 2018, as outlined on **page 60** and in accordance with Financial Sustainability Policy 5.52-7.0 and 7.1.
- Cost and revenue adjustments which are included in the base budget as itemized in the reconciliation of General Revenue Surplus on **page 54**.



On December 9, 2013 a Financial Plan Overview Report was presented to Council as part of the annual business planning process. The purpose of the report was to provide Council with a high level financial overview based on financial performance to date, departmental business plans and recommended priorities for 2014 and beyond. The final outcome is a Financial Plan Bylaw which Council adopted on January 14, 2014. The main substance of this report is included below and has been enhanced to include additional information. Specifically, details are provided on:

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Financial Planning in Budget

Budgeting is a balancing act between what the Municipality would like to do and what it can afford. Budget decisions affect the funding for programs and services we depend on for our quality-of-life every day.

Since the budget outlines Municipal priorities, it has to be a balancing act between delivering quality services and cost savings. Each budget takes into account long-term goals, immediate needs, changing economic conditions and affordability for our citizens. This is why the Municipal budget is called a Financial Plan, it is a Financial Planning and policy document not only for today, but for the future.

Rolling 5-Year Financial Plan

The Financial Plan covers a 5 year period that is updated at least annually.

To get to the Financial Plan, Council and staff undergo an annual Business Planning review process that scrutinizes priorities and the allocation of funding. With the rigour put into developing the plan and taking the long view, there should be few changes to the plan each time it is refreshed.



The 5-year Financial Plan is prepared based upon Council direction. It is adopted by bylaw and can only be changed by bylaw. Once the Financial Plan is adopted, it is published and is available on the website www.mapleridge.ca.

Balanced Budget—Can't Run Deficits

The 5-year Financial Plan contains both operating and capital expenditures.

Local Government in British Columbia cannot run a deficit in their operating accounts. Each year, the budget must be balanced. This is why there is a need for a 5 year plan – no surprises!

The plan will also show proposed sources of funds and their application to capital projects such as building construction, road repairs, infrastructure upgrades and land or equipment purchases.

Open and Transparent Budget Deliberations

Council and Municipal staff welcome input on developing the budget and Financial Plan from all our stakeholders. There are several opportunities for formal input including a live question and answer session. There are informal opportunities as well; Council and staff are always available to listen to your ideas.

**Council
Welcomes Your
Input!**

Property Tax Increases

In the 2013-2017 budget, Council and staff were able to reduce property tax increases. Council was hoping to work towards further reductions in future budgets and this is exactly what happened in the 2014-2018 budget guidelines that were adopted in May 2013. The increases now proposed are even lower.

Property Tax Increases	2012	2013	2014	2015	2016	2017	2018
2012 - 2016 Adopted Budget (2012 Actual)	4.89%	5.17%	4.80%	4.80%	4.80%		
2013 - 2017 Adopted Budget (2013 Actual)		3.50%	4.05%	4.55%	4.55%	4.55%	n/a
2014 - 2018 Budget Council Adopted Guidelines			3.30%	3.65%	3.65%	3.85%	3.85%
2014 Reduction vs. Prior Adopted Budget			0.75%	0.90%	0.90%	0.70%	-
2014 - 2018 Budget Currently Proposed			3.25%	3.25%	3.25%	3.25%	3.25%
2014 Reduction vs. 2014 Council Adopted Guidelines			0.05%	0.40%	0.40%	0.60%	0.60%

Council wanted to reduce the size of the property tax increase.

As you can see by this chart, this is exactly what they did!

The property tax increase of 3.25% noted can be broken down as follows. As you can see, the amount of the tax increase is a lot less than it has been in prior years.

	General Purpose (GP)	Town Infrastructure Centre	Fire Levy	Drainage	Parks & Rec.	Total Increase
2018	2.00%	0.70%		0.30%	0.25%	3.25%
2017	2.00%	0.70%		0.30%	0.25%	3.25%
2016	2.20%	0.50%		0.30%	0.25%	3.25%
2015	2.20%	0.50%		0.30%	0.25%	3.25%
2014	2.20%	0.50%	Inc. in GP	0.30%	0.25%	3.25%
2013	2.25%	0.50%	\$ 300,000	0.30%	0.13%	3.50%
2012	3.00%	1.00%	600,000			4.88%
2011	3.00%	1.00%	600,000			4.99%
2010	3.00%	1.00%	600,000			5.13%
2009	3.00%	1.00%	600,000			5.18%
2008	3.00%	1.00%	600,000			5.31%
2007	3.75%	1.00%	600,000			6.18%
2006	3.75%	1.00%	600,000			6.37%
2005	3.00%	1.00%	600,000			5.77%
2004	3.00%	1.00%				4.00%
2003	3.00%	1.00%				4.00%

Town Centre—Up until 2007 a dedicated 1% tax increase was required for our obligation to the Town Centre project. This is the project that brought us the Library, Youth Centre, Arts Centre, expanded Leisure Centre, Office Tower, downtown park and underground parking.

Fire Levy—Before 2005, we had no full time paid firefighters and the Council of the day felt this had to change to meet the safety needs of a growing community. Funding to do this was phased-in starting in 2005.

FINANCIAL PLAN OVERVIEW



Infrastructure Sustainability—is discussed in more detail on **page 60**. Dedicated funding was implemented in 2008.

Drainage and Parks & Recreation—New for 2013, was a drainage tax increase to fund the replacement of drainage infrastructure and an increase to implement the Parks and Recreation MasterPlan.

General Purpose—The General Purpose component of the increase is what is left to cover cost pressures.

Where Does Our Money Come From and Where Does It Go?

Conceptual Overview

This section provides a conceptual overview of what Maple Ridge can expect in additional revenue year over year. Growth in the property tax base and property tax increases provide the bulk of new revenue, which amounts to just over \$3.0M in 2014.

New Revenue

The property tax increase consists of increases for general purposes, dedicated infrastructure renewal and replacement, phased implementation of the Parks & Leisure Services MasterPlan and drainage improvements.

The following table illustrates growth rate assumptions and tax increases and the associated revenues that have been included in the Financial Plan.

Conceptual Overview of New Revenue

Inflationary increases must be accommodated by this line

Item (\$ in thousands)	2014	2015	2016	2017	2018
Previous Year's Taxation Revenue	63,125	66,175	69,625	73,300	77,500
Growth Rate	1.65%	2.00%	2.00%	2.00%	2.00%
Growth Rate (Town Centre Incentive)			0.10%	0.50%	0.15%
Growth Revenue	1,050	1,325	1,450	1,825	1,675
Previous Year's Taxation + Growth	64,175	67,500	71,075	75,125	79,175
Property Tax Increases:					
General Purpose	2.20%	2.20%	2.20%	2.00%	2.00%
Infrastructure Replacement	0.50%	0.50%	0.50%	0.70%	0.70%
Parks & Recreation Improvements	0.25%	0.25%	0.25%	0.25%	0.25%
Drainage Improvements	0.30%	0.30%	0.30%	0.30%	0.30%
Total Property Tax Increase	3.25%	3.25%	3.25%	3.25%	3.25%
Property Tax Increase Revenue	2,075	2,200	2,300	2,450	2,575
Reduce Revenue from Major Industry	(75)	(75)	(75)	(75)	(75)
Additional Property Taxes vs. Prior Year	3,050	3,450	3,675	4,200	4,175
Next Year's Taxation Base Revenue	66,175	69,625	73,300	77,500	81,675
Gaming Revenue Increase	550				
Increases in other revenue	175	175	150	150	125
Increase in General Revenue	3,775	3,625	3,825	4,350	4,300



Growth refers to the new property tax revenue received from new construction or “non-market change” in property assessed values. Due to its nature, being tied to new development, there is some volatility in the revenue with higher additional revenues in years of strong economic growth. This is one of the reasons that it is important to have sound long term financial planning policies and practices and to build financial resiliency. In the last 10 years we’ve seen growth exceed 3% twice and it has been less than 2% in the last five years. In some respects, Maple Ridge is fortunate in that it does not rely heavily on any one industry for its revenues.

In 2014, gaming revenues are projected to increase by \$550,000 and other revenues are projected to increase by \$175,000 over the amount previously budgeted. The increase in other revenues includes changes in Parks & Leisure Services cost share recoveries, recycling fees and grants. In some cases, these revenues are offset by related increased expenditures. **Page 40** shows the demands against this revenue.

Transfers

Maple Ridge has committed to making transfers to certain reserves in order to provide long term financial stability. These transfers reduce the revenues that are available to cover other expenditures. Approximations of such transfers are shown in the following table. The amounts reflect the change from one year to the next, rather than gross amounts to be transferred, to highlight the draw against each year’s additional revenue.

Conceptual Overview of Changes to Transfers

The remaining new revenue for 2014, after the reserve commitments, is about \$3.9 million.

Item (\$ in thousands)	2014	2015	2016	2017	2018
Additional General Revenue available	3,775	3,625	3,825	4,350	4,300
Transfers to Reserves:					
Capital Works Reserve	(100)	(50)	(50)	(50)	(50)
Fire Department Capital	(50)	(50)	(75)	(75)	(75)
Equipment Replacement Reserve	-	(50)	(50)	(50)	(50)
Capital Works Reserve Adjustment	500	(150)	(250)	200	(50)
General Revenue Funded Capital (net CWR tfrs)	(275)	(175)	(100)	(200)	(100)
Available after transfers	3,850	3,150	3,300	4,175	3,975

We use reserves to provide long-term financial stability

Expenditures

Beyond the Transfers noted on the previous page, a number of adjustments to expenditures are required. We experienced cost increases in a number of areas that must be provided for. The impacts of these expenditure adjustments are captured in the table below and a discussion follows.

Conceptual Overview of Expenditure Changes

The numbers in the preceding two tables and the following table represent a change from one year to the next. For example, the Policing amount means that 2014 costs are forecasted to be about \$925,000 higher than 2013, so will require \$925,000 of the new revenue for 2014.

Item (\$ in thousands)	2014	2015	2016	2017	2018
Available after transfers	3,850	3,150	3,300	4,175	3,975
Increase in expenditures:					
Labour (excluding Fire Dept.)	(625)	(700)	(700)	(800)	(750)
Fire Department	(400)	(425)	(450)	(450)	(475)
Parks & Recreation Master Plan	(150)	(175)	(175)	(200)	(200)
Policing (RCMP, ITEAMS, ECOMM)	(925)	(625)	(450)	(900)	(800)
Fraser Valley Regional Library	(25)	-	(100)	(100)	(100)
Inflation Allowance	(100)	(200)	(225)	(225)	(225)
Infrastructure Replacement	(875)	(350)	(425)	(900)	(700)
Drainage Levy Related Projects	(200)	(200)	(225)	(225)	(250)
Growth Costs	(400)	(400)	(400)	(400)	(400)
Recycling Expenses	(50)	(100)	(50)	(50)	(50)
Arenas (CPI and Subsidized Ice)	(100)				
Actuarial Accrual, Service Severance & Sick Liab.	150	25	25	25	25
Cottonwood Landfill Closure (15 years)	(200)				
Available after expenditures	(50)	-	125	(50)	50
Surplus from prior year	68	78	99	212	107
Other Adjustments & Rounding	60	21	(12)	(55)	(42)
General Revenue Surplus	78	99	212	107	115

We have little discretion in funding many of these items as they reflect the costs associated with existing contracts (such as Labour, RCMP, Library and Recycling).

These next points provide further detail about items in the Conceptual Overview of Expenditure Changes:

- Labour:** This line reflects the financial impact of wage and benefit cost increases. The CUPE contract expired March 31, 2012. Once contract costs have been finalized, the Financial Plan Bylaw will be updated.
- Fire Department:** Implementation of the Fire Department MasterPlan is reflected in these costs. Fifty-one full-time firefighters have been hired since the phased implementation of the Fire Department MasterPlan. Costs are increasing even though no additional firefighters are provided for.
- Policing:** This line includes the cost for contracts associated with Police Services including RCMP, Community Police Officers, centralized dispatch services and regional initiatives such as an Integrated Homicide Team, an Emergency Response Team, Forensic Identification, a Dog Unit and a Traffic Reconstruction Unit. The budget includes eight additional members over five years.
- Library:** We are part of a regional library system and so our costs are affected by a number of factors, including changes in relative service levels. For instance, if one member opens up a new library, some of the costs are direct costs to the member while other costs are shared by the entire system. The cost of the contracted service with the Fraser Valley Regional Library is expected to increase by \$29,000 which is \$101,000 less in 2014 than we had previously anticipated. This is the result of a change in the funding formula.

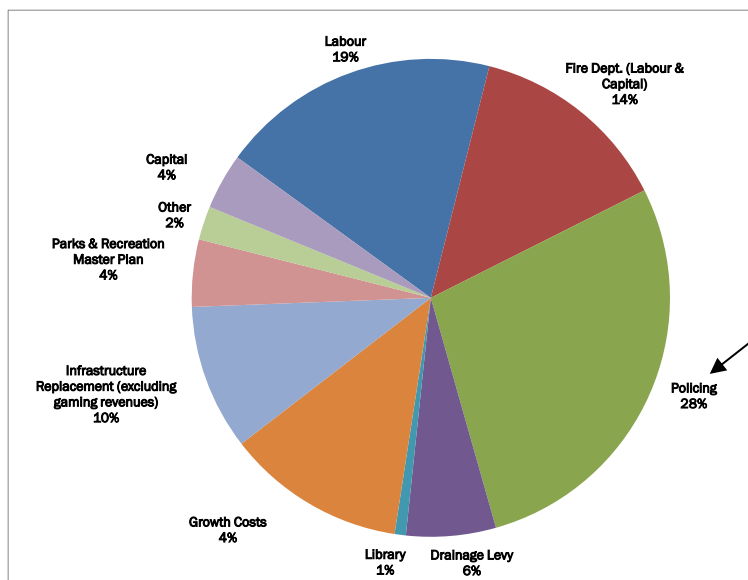
There are a number of contracts already in place.

There is little discretion in funding these commitments.

- **Infrastructure Replacement:** In 2008, Council approved a 1% tax increase to help maintain our existing infrastructure. The 2013 increase was 0.5% for an annual contribution totaling \$3,075,000. The 2014-2018 budget includes an increase for infrastructure of between 0.5% - 0.7% annually. This amount is supplemented by committing the additional gaming revenues and growth in property taxes due to the Town Centre Incentive Program to infrastructure replacement. Additional discussion on infrastructure replacement is included on **page 60**.
- **Inflation Allowance:** The inflation allowance covers over 1,000 items, amounting to almost \$10 million in materials and services, for which increases are not specifically built into departmental budgets. An allowance of about 1% for 2014 and 2% a year for 2015- 2018 is included in fiscal services to cover inflationary cost increases.
- **Debt:** Debt payments were previously included for several projects approved in prior Financial Plans. While some of this borrowing is yet to occur, debt payments have been included based on the earliest date that borrowing is likely to occur. Debt is discussed in more detail under “Borrowing” starting on **page 63**.
- **Growth:** Growth projections and increases to revenues as a result of growth are built in. This line recognizes the costs associated with growth and the demand it places on new revenues. If growth revenue falls short of projections, growth related costs will be cut.
- **Other:** This line captures numerous minor adjustments to other accounts such as materials, utilities, training, supplies and maintenance.

Of the \$3.8 million available in new revenue, the demand from the labour category including Police and Fire is about \$2 million. Following is a chart illustrating the distribution of new revenues for the 2014 year.

Conceptual Overview of Distribution of New Revenue



No your eyes are not deceiving you. Police and Fire expenses account for about 40% of the money we receive.

The preceding section provides a brief overview of increases in revenues and where that money goes. It illustrates those items that have an impact on general revenue. The rate of cost increases in certain areas (i.e. Police) exceeds the rate of the general tax increase. In other areas, revenues are not increasing at the same rate as costs. This leaves minimal room for enhancements to services unless reductions are considered in other areas or new revenue sources, such as grants, are found.

Budget Allocations for Growth

The previous discussion touched on growth amounts allocated to budget areas, but only to the extent that they drew upon General Revenue. The following table captures all growth allocations in the Financial Plan. Some are directed towards general areas rather than specific programs. As we approach later years and the community's needs are more certain, these packages will be allocated more specifically. Growth funding allocated in 2013 had to be reduced to compensate for the lower than anticipated growth revenues. In 2012 all growth funding was removed, creating funding pressure in areas that incur direct costs where additional inventory needs to be maintained.

Growth Packages in Financial Plan

Item (\$ in thousands)	2014	2015	2016	2017	2018
General Revenue Fund					
Transfer to Fire Department Capital Reserve	50	50	50	50	50
Operations	65	65	65	65	65
Parks Maintenance	79	65	65	65	65
Software Maintenance	20	20	20	20	20
Public Works & Development (PW&D)	65	65	65	65	65
Corporate & Financial Services (C&FS)	65	65	65	65	65
Community Dev, Parks & Rec (CDPR)	65	65	65	65	65
General Revenue Total	409	395	395	395	395
Water Revenue Fund - Maintenance	15	15	15	15	15
Sewer Revenue Fund - Maintenance	10	10	10	10	10

The total growth amount for 2014 through 2018 is different than the growth amount in the Conceptual Overview of Expenditure Changes table as the table is rounded to the nearest \$25,000.

Incremental Adjustments

In view of the tough economic times, staff was directed to only bring forward requests for incremental funding where it was critical to operations and/or represented health or life safety risks. As a result, incremental requests are at a minimum. Incremental adjustments are, however, recommended to address the following issues identified by Council:

1. **Cottonwood Landfill Remediation** - A staff report in the near future will discuss the remediation works required at the Cottonwood Landfill site, the annual costs of which are estimated at \$200,000. This amount has been included in the Financial Plan reconciliation that appears on **pages 54 and 55**.
2. **Implementation of Document Management** - Earlier this year, Council approved the implementation of a Document Management System. Capital costs and the majority of the ongoing costs for the system were included in the previous Financial Plan. The \$75,000 per year for two years for start-up costs that were identified in the staff report have been included in the Financial Plan and are being funded from Surplus.
3. **Façade Improvement Program** - 2014 is the last year of the program offered in partnership with the Business Improvement Association.
4. **Treat Noxious Weeds on District Property** - It is recommended that a budget of \$50,000 per year for 5 years be provided to engage contractors who have personnel trained in the application of pesticides. The objective is to implement a weed control strategy on areas identified as the highest priority to reduce the spread of these weeds and protect habitat areas. \$250,000 of surplus has been allocated.
5. **Hammond Area Plan** - Council has expressed a strong interest in undertaking an Area Plan for the Hammond Neighbourhood. \$130,000 of surplus has been allocated to provide the Planning Department with temporary resources for this project.
6. **Information Technology Security Audit** - This security audit is critical to ensure Maple Ridge is being rigorous in its security practices and procedures and minimizing the risk of a security breach. Recommendations coming out of this security audit may result in changes in security practices and procedures. \$20,000 of surplus has been allocated.

FINANCIAL PLAN OVERVIEW



7. **Joint Leisure Services Agreement Review** - Maple Ridge established a Joint Leisure Services Agreement with the City of Pitt Meadows in 1993. Council has stated its interest in conducting a review of this agreement to ensure good value for taxpayer dollars and the efficient and effective delivery of parks, recreation and cultural services to citizens. \$15,000 of surplus has been allocated.
8. **Capital Items Funded from Surplus** - The Drainage levy will take time to build and two important projects need to be advanced. We recommend that these be funded from surplus. As well, improvements on Lougheed Highway between the Gaming Centre and 224 Street are scheduled for 2015 and can be funded from Surplus.

Incremental Adjustments

Item (\$ in thousands)	2014	2015	2016	2017	2018
General Revenue Surplus	78	99	212	107	115
Incremental Adjustments and Capital to be funded from Accumulated Surplus					
Items Previously Approved By Council					
Document Management Implementation (2 yrs.)	150				
Façade Improvement Program	25				
Proposed Operating Items					
Treat noxious weeds on municipal property (5 yrs.)	250				
Planning - Hammond Area Plan	130				
Information Technology Security Audit	20				
Parks & Rec. - Joint Leisure Services Review	15				
Proposed Capital Items					
Drainage - Flood Study N. Alouette	150				
Drainage - ISMP Watershed Review	350				
Downtown Improvement - Lougheed Hwy (224 - 226)		2,400			
Transfer from Accumulated Surplus	(1,090)	(2,400)			
General Revenue Surplus	78	99	212	107	115

What Would a Zero Tax Increase Look Like?

This section looks at the revenue increases that we expect and then looks at the major cost drivers.

Tax Revenue from New Construction (1.65%)	\$1,050,000
Projected Tax Increases (3.25%)	2,075,000
Adjust Major Industrial Tax Rate	<u>< 75,000 ></u>
Total	\$3,050,000

This is the new revenue that we expect for 2014.

What this means is that the new construction as well as the projected tax increase is going to generate an additional \$3,050,000; the tax increase itself generates \$2,075,000. Why is this tax increase necessary and what are our options? Let's have a look.

RCMP Costs

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
RCMP Contract	\$15,025,000	\$15,950,000	\$925,000

Comments: The RCMP contract is projected to increase by \$925,000. The largest changes are due to increases in Pension Costs and RCMP Overhead, items that Maple Ridge has no discretion with. There is one additional police officer included in the 2014 budget and Council can decide to not add this position. This will result in a cost reduction of \$145,000 and is not recommended as we have tried to provide gradual increases to our RCMP complement to keep up with the workloads associated with a growing community. A departure from this practice will defer costs to the future and compromise service delivery. To bring the RCMP contract budget in at a zero increase, we would have to release 6.5 police officers or about 7.5 percent of our detachment resources. Council will need to consider the effects of this on public safety.

FINANCIAL PLAN OVERVIEW



Infrastructure Maintenance & Renewal

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
Annual Contribution	\$3,075,000	\$3,950,000	\$875,000

Comments: We have a huge infrastructure renewal/maintenance deficit that we are starting to address. We do not have to do this and can continue to defer this item. It should also be noted that deferral of important infrastructure maintenance and repairs will lead to large and unpredictable cost increases in the future.



Fire Department

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
Annual Costs	\$8,925,000	\$9,325,000	\$400,000

Comments: The largest portion of the increases in the Fire Department are related to the wages and benefits of the full time firefighters that are determined under a collective agreement. No additional personnel are included in the budget. For the department to hold the line in its increase, it would have to take one truck out of service which would reduce costs by \$400,000. This is not recommended as our response times to calls for service will increase. Further, the composite model that we have spent some time developing may be compromised.

Parks & Leisure Services

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
MasterPlan Funding	\$75,000	\$225,000	\$150,000

Comments: The Parks & Leisure Services MasterPlan was adopted in 2010. The Plan identifies both short and long-term service needs defined through community consultation. The first year of funding occurred in 2013 and was allocated to park planning. In 2014 the Plan is projected to receive an additional \$150,000. There are a number of priorities in the Plan that this funding could be allocated toward, the specifics of which will be determined by Council. We could push back the phased-in funding which would delay planning and implementation of those priorities.

Drainage Improvements

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
Annual Levy	\$150,000	\$350,000	\$200,000

Comments: Parts of the community have high potential for flooding and we have been trying to systematically make improvements to our drainage system. An increase of \$200,000 is planned for 2014, but we do not have to do this.

Contribution to Reserves

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
Fire Department	\$1,325,000	\$1,375,000	\$ 50,000
Capital Works	850,000	950,000	100,000
Equipment Replacement	1,950,000	1,950,000	—

Comments: Maple Ridge relies on Reserve Funds to manage large expenditures and the above-noted increases in contributions are planned for 2014. These systematic increases have allowed us to deal with large capital items without having to pass large tax increases on to our citizens. As Council is aware, detailed analysis on all of our reserves is done to make sure that the balance is adequate. We do not have to set aside this additional money into reserves, but reserves help us avoid having to pass large tax increases to our taxpayers.

FINANCIAL PLAN OVERVIEW



General Inflation, including Labour

	<u>2013</u>	<u>2014</u>	<u>Increase</u>
Operating Costs	\$29,050,000	\$29,675,000	\$625,000

Comments: As Council is aware, most line items in the budget are held to no increase. This practice, applied in times of inflation over multiple years, results in a reduction in real spending. A contingency is provided in our Financial Plan reflecting labour negotiation patterns in the region. We do not have to provide for this, but failing to do so will have some undesirable consequences such as potential labour disruption or core service cuts as a result of layoffs.

Service Level Reductions

Council may wish to consider the following service level reductions in order to reduce costs:

1. Library—Eliminate Sunday openings — Closing our library on Sundays could save \$38,000 annually. It may take some time for the full financial benefit to be realized due to contractual commitments.
2. Community Grants—Eliminate — Council has set aside \$60,800 on an annual basis to support a range of community grants. This program could be reduced and/or eliminated over a period of time.
3. Dog Bag Dispensers—Eliminate dog bag dispensers in parks — This could save \$20,000, but result in lowered satisfaction by park and trail patrons who expect this level of service.
4. Port-a-Potties in Parks—Eliminate port-a-potties in municipal and community level parks and on the dyke trail system — This could save \$24,000, but result in lowered satisfaction by park and trail patrons who expect this level of service.
5. Ice Funding for Minor Sports—Eliminate final year of phased-in plan to increase equitable access to ice by local minor sports — This could save \$36,000, but result in dissatisfaction from ice user associations who have been anticipating this increase. Financial accessibility for ice for local minor sports will remain further behind what other communities provide.
6. Core Security—Eliminate on-site daily supervision and security services in Memorial Peace Park and surrounding buildings — This could save \$60,000, but result in risk of increased negative behaviours in the area and corresponding impact on RCMP resources.
7. Accessibility to Recreation Services — Eliminate some of the oversight to programs that increase access to parks and recreation services for citizens with unique needs or challenges including a disability, financial limitations or other barrier. This will reduce costs by \$34,000 and will result in reduced support for individuals and families dealing with situations that may limit or exclude their access to recreation services. There is some potential for reduced participation from this sector and elimination of support to the Municipal Advisory Committee on Accessibility.
8. Brushing and Chipping Program—Eliminate — This could save \$72,654. This program was implemented many years ago when an outdoor burning ban was placed in the urban area. Intent was to offer citizens an alternative to burning branches or having to take such debris to the transfer station.
9. Mosquito Control Program—Eliminate — This could save \$12,000. This program is offered by the GVRD and there are municipalities that choose not to participate.
10. Contract with ARMS/KEEPS—Eliminate — This could save \$40,000. These are valuable community groups that receive assistance from us and Council may wish to reconsider this assistance.

On occasion, the question of how a lower tax increase, or perhaps even no tax increase, could be achieved is raised. The answer to this question begins with an understanding of our approach to business and Financial Planning.

Our business planning methodology results in us looking at all that we do to make sure that it is being done in the best way possible. Our business plans that accompany this report as well as the next section of this report highlight just some of the improvements that have been made over the past few years. These changes have improved the efficiency and effectiveness of our services and resulted in significant savings for our citizens. Also, if you go through the departmental budgets that are included with our business plans, you will see that most line items do not increase at all year over year. This, coupled with close monitoring of expenses, is what allows us to keep our tax increases to a minimum.

In identifying ways to minimize the tax increase, we have focused on our cost drivers. There are other practices that could also be used to reduce tax increases and staff strongly recommend against them. These include:

1. **Defer infrastructure renewal and maintenance** - Some municipalities reduce expenditures in this area. From our perspective, this is short sighted and can prove to be far more costly in the longer term. The old Fram Oil Filter commercial and its “Pay me now or pay me later” slogan holds so true. The saying could actually be changed to “Pay me now or pay me much more later.”
2. **Use savings to cushion tax increases in the short run** - This approach has also been used by some municipalities and there is nothing wrong with it, providing there is a plan to reduce the reliance on savings and a plan to replenish them. The question to ask is “what will you do when the savings run out?”
3. **Use unstable revenue sources to fund core expenditures** - There is general agreement in the municipal field that certain revenues such as revenue from gaming can be quite volatile and that such revenue should not be used to fund core expenditures. That is because revenues can drop off with little advanced warning, creating difficulty in funding the associated costs. Our own policy on gaming revenue warns against this, though some municipalities have used this approach to keep tax increases down.
4. **Defer capital projects** - A critical look at capital projects and their associated operating costs is important. Capital projects such as key improvements in the water, sewer, drainage and road systems are important to the services that citizens require and these improvements have to be done in a timely manner.
5. **Amend Financial Plan assumptions to achieve a balanced budget** - As Council is aware, the Financial Plan includes realistic assumptions around revenue growth, growth in the tax base and cost increases. By altering these assumptions, tax increases could be reduced. While the budget may be balanced, this may result in savings having to be used when projected results don't materialize. For this reason, this approach is not recommended.

So to answer the question “Is a lower tax increase or zero tax increase possible?” The answer is “yes it is.” It is important however, that it be done properly, by focusing on cost drivers or service level reductions, rather than through the practices mentioned above.

Cost Reductions/Containment/Revenue Enhancement Initiatives in Recent Years

Council and staff are constantly looking for opportunities to improve service delivery and save money. In this quest, there are many areas where improvements have been achieved, or initiatives are underway that are expected to lead to improvements. Below is a selection of notable efficiency and effectiveness efforts over the last while.

Shared Services

1. Mutual Aid Agreements with Pitt Meadows, Mission and Langley for emergency fire services – a move to a more demand-based staffing approach, anticipated to save on costs of staff coverage during peak loads.
2. Fire Department - arrangements with Justice Institute Safety training centre.
3. Invest North Fraser Economic Partnership – efficiencies expected through cost sharing on regional investment attraction initiatives and strategic partnerships like the BC Jobs Plan Pilot.
4. Communications Partnership – Rogers Communications designed and funded a rebuild of an abandoned sewer line for communication services under the Haney Bypass for our mutual use, at a cost in the order of \$75,000.
5. RCMP Regional Forensic Investigation Unit – relocated to Maple Ridge.
6. Operations Fueling – centralized fueling of District fleet vehicles, as well as Fire Department and RCMP vehicles, resulted in cost savings of \$86,632 in 2012 over retail pricing on 646,483 litres of fuel. Presently, our price is about 0.15¢ per litre cheaper than retail.

Business Process Efficiency

1. Fire Department – introduction of software for computer-aided dispatch and truck allocation has increased efficiency in reduced wait times for information.
2. Bylaw Adjudication System – pilot project anticipated for 2014 as a new way of ‘serving’ infractions which is expected to save \$40,000 per year in Bylaw Officer time.
3. Vacant Positions – vacant staffing positions subjected to reviews to ensure need and efficiency.
4. Efficiency Improvements in Equipment Use - Operations adapts dump trucks for snowplow use and Parks licences certain lawnmowers for more efficient transportation between locations.

Service Delivery Improvements

1. ePayments – online payments for certain District services is being widely embraced. For taxes, about 20,000 accounts took advantage of epayment options for a total value of \$38M in 2013. New credit card payment service for property taxes was introduced for 2013 and it raised close to \$400,000 from 166 accounts.
2. Human Resources Initiative – WorkSafeBC has recognized our Health and Safety program with a rebate of \$44,000 on our annual assessment.
3. Volunteerism – utilization of volunteers for festivals and events (28,982 hrs), Parks and Leisure Services (6,728 hrs) and support for RCMP programs (10,500 hrs) to augment objectives and contain staffing costs.
4. Civilianization of RCMP Roles – three police roles have been converted to civilian roles in the last few years at substantial savings.
5. Community Safety Officers – three positions were created for public safety roles that do not require regular RCMP members, resulting in a savings of approx. \$60,000 per year.
6. Bylaws/Permits Laptops in Vehicles – pilot project underway on in-field access to digital case files in vehicle laptops. Expected to yield significant efficiency and time savings when fully operational.
7. Customer Service – 2013 review of standards and expectations to be “Fair, Friendly and Helpful.”
8. Service Automation - enhanced irrigation system for hanging basket fertilization reducing manpower costs.

Contract Arrangements

1. E-Comm Contract – entered a contract in 2011 for police dispatch services with E-Comm that reduced our costs by \$1 million over 5 years.
2. Audit Services – renegotiated the agreement for a 5% reduction in our costs with improved services.
3. Gravel Extraction – current contract provides for significant cash flow to Maple Ridge.
4. Library – favourable change in cost-sharing formula.
5. Hammond Stadium Upgrade – internalized project management to potentially save up to \$400,000 compared to the low bid for the project.

Technological Innovation

1. Leisure Centre Retrofit – the use of solar power for water heating since 2011 has resulted in the recovery of the cost of the retrofit and a 60% decrease in natural gas consumption for water heating.
2. Hybrid Vehicles – the fleet of 19 Ford Escape hybrids saves Maple Ridge \$27,000 in fuel every year. Similarly, the nine Toyota Prius hybrids save Maple Ridge \$5,600 in fuel every year.
3. Electric Vehicles – Maple Ridge deployed three fully electric vehicles in 2013 with projected savings of \$3,000 annually.
4. RCMP Roof Replacement Project – completed in 2013, this project saw the installation of a white roof which is expected to save significantly on air conditioning costs over the course of the lifetime of the roof.
5. RCMP Asset Tagging Initiative – using radio frequency tagging of assets since 2011, the RCMP have realized efficiencies in staff time valued at about \$12,000 annually.
6. Replaced Workstations with Thin Clients – replaced 200 PC’s with cheaper ‘thin clients’ saving about \$500 per device. Further significant savings in power consumption and IT support, also received an efficiency award for power savings.

7. Reduced Number of Hardware Servers – ‘virtualization’ has allowed Maple Ridge to host 80 ‘virtual servers’ on six physical machines saving about \$5,000 per device.
8. LED Streetlights – Operations staff are testing LED streetlights for deployment in a new subdivision to determine the possible energy consumption savings .

Asset Management

1. Adaptive Reuse of Old Infrastructure – Maple Ridge has reused over 3,000 metres of abandoned underground pipes for our fibre optic network. Resulted in off-setting costs of about \$500,000 than if built from scratch.
2. District Lands – leveraged District land to get a new SPCA building built at substantial savings. As well, utilized District lands at the top of Grant Hill to locate our own telecommunications tower at significant construction savings.
3. Top Soil Reuse – construction of the Mountain Bike Skills Course at Albion Park was made possible through the relocation of organic soil from the Albion Park playfield project.
4. Excavation Reuse – re-contoured berms onsite during playfield construction to accommodate excavated material thereby saving on hauling costs.
5. Equipment Improvements – replaced single-use heavy backhoe with lighter multi-use tractor and attachments for use in cemetery, sports fields and for park maintenance.

Alternative Revenues

1. District Radio Tower – Grant Hill radio tower has off-set operating costs of renting space elsewhere and has also resulted in secondary revenue of over \$50,000 per year in leasing excess space.
2. Grants – recent grants received include Climate Action rebate of \$48,000, BC Hydro Energy Manager grant of \$150,000 over 3 years and Workplace Conservation grant of \$5,000.
3. Alternative Funding Sources – a few examples of recent improvements in alternative funding sources include having Abernethy Way designated a major regional road thereby leveraging funding from senior agencies, Gaming Revenue and recent bylaw amendments promoting amenity contributions from development.

Conclusion

These are just some of the initiatives that have been implemented over the past short period of time to reduce/contain our costs or to generate additional revenue.

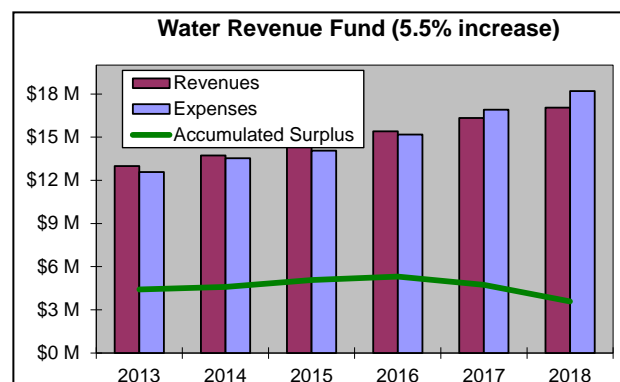
Utilities & Recycling

Utility Rates and Rates Stabilization

Water Utility Rates

The majority of the Water Utility revenue is from the flat rate water levy and charges for metered water assessed to individual properties. In addition, development revenues provide a financial contribution. These revenues cover the costs associated with water purchases, maintenance and both regional and local capital infrastructure.

The 2014 flat rate charged for residential properties is planned at about \$502, of which \$302 is required to purchase water from the region, \$2 is required to service debt associated with regional capital, \$114 is required for local operating expenses, leaving \$84 to fund local capital projects or to smooth regional rate changes.



FINANCIAL PLAN OVERVIEW

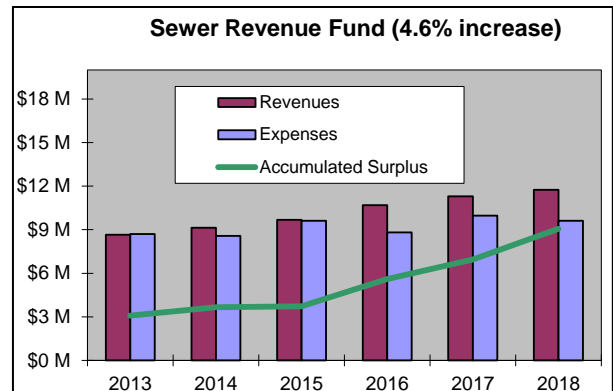


When setting water rates, we need to consider not only our own planned expenses and infrastructure requirements, but also those planned by the region. During last year's planning cycle, the Regional District had projected rate increases of 18.6% for 2013. Since that time they have deferred projects and water rates increased only 1.2%. Additionally, in order to have the financial capacity to meet future requirements we need to consider the downstream impact of regional projects that were deferred. A rate increase of 5.5% is manageable, but may need to be revisited depending on how quickly the region proceeds with projects that have been deferred.

Sewer Utility Rates

The Sewer Utility pays for regional capital expenditures through an allocation model that essentially spreads rate increases over time to utility ratepayers. Additionally, the utility pays for our local sewer infrastructure and maintenance requirements.

The 2014 flat rate charged for residential properties is about \$322, of which two thirds or \$206 is paid to the region to treat the wastewater, \$69 is used locally to cover operating expenses, leaving \$47 to fund local capital or smooth regional rate changes.



Any cost impact that new wastewater regulations have on capital investment requirements will be addressed at the regional level with member municipalities paying their respective portions. Implementation of changes to the regional cost allocation formula may be a significant factor in future rate increases. The regional cost for sewer increased only marginally in 2014 and a lower annual rate increase in sewer user fees of 4.6% is manageable.

Accumulated Surplus projections, illustrated below, are largely influenced by regional costs and the amount of planned capital. Water rate projections from the region change greatly from year to year. Utility rate increases were reduced in 2013 and, depending on regional cost increases over the next few years, further adjustments may be made.

Recycling Rates

The Ridge Meadows Recycling Society (RMRS) is a charitable non-profit organization that provides a range of recycling services. They also provide employment for adults with disabilities.

Recycling fee increases of 2.75% are planned in 2014 through 2018 to cover the anticipated increase in contract costs and equipment rates.

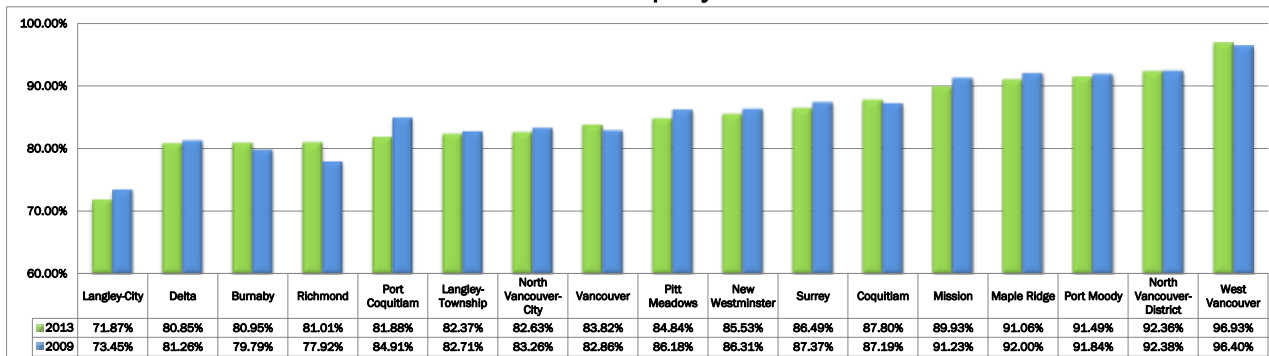
Provincial regulations shifted recycling responsibilities to producers. The 2015 recycling rates and operational impacts will be reviewed to reflect any agreements with Multi-Material BC.

Composition of Property Assessment Base

The tax rate charged to the Residential class is relatively low when compared to the rate charged to the Business and Industry classes, so we need to keep an eye on the composition of our property tax base.

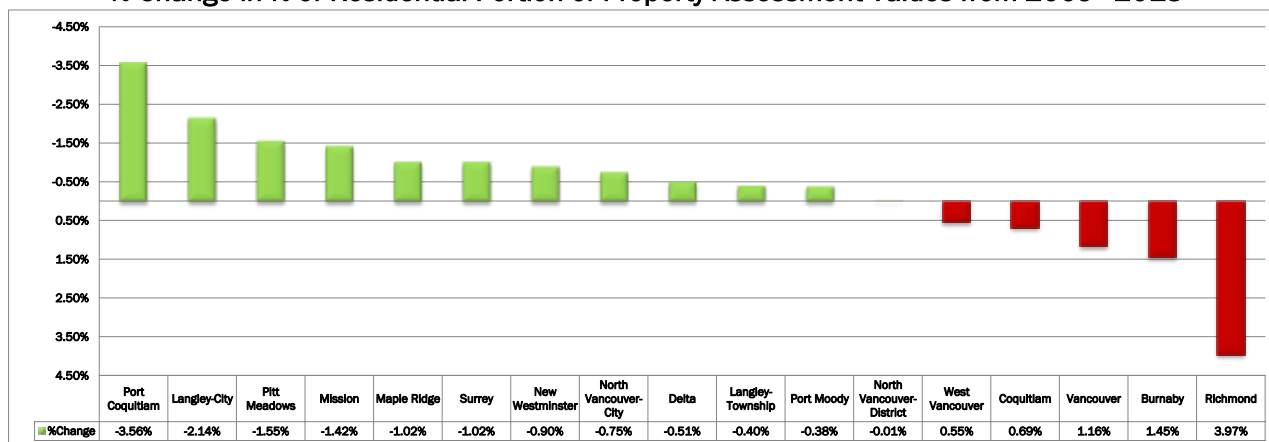
The following chart shows the residential proportion of the assessment base in area municipalities. The range is from a low of 71.87% in the City of Langley to a high of 96.93% in West Vancouver. If you exclude the two municipalities that are on the high and low end of this range, the remainder are in a relatively narrow range. The chart also shows how this percentage has changed between 2009 and 2013.

**Lower Mainland Municipalities
% of Residential Class Property Assessment Values**



Twelve area municipalities including Maple Ridge have seen a reduction in the proportion of the assessment base that is represented by Residential properties; Five have shown an increase.

**Lower Mainland Municipalities
% Change in % of Residential Portion of Property Assessment Values from 2009–2013**



One should be careful with conclusions that are reached by looking at this data. For instance, the changes could be simply the result of market value fluctuations rather than new construction. It is just one piece of information that should be kept in mind in Council's deliberations.

Source: BC Assessment, 2009 and 2013 Revised Rolls

FINANCIAL PLAN OVERVIEW



Staffing

This chart shows the change in District staffing levels over the past 4 years. While there have been reallocations of staff, the overall complement has increased by 47.5 positions or 13% since 2009.

Of this total increase, 23 positions were added to the Fire Department as a result of the phased implementation of the Fire Department MasterPlan. In addition, the civilianization of certain functions previously carried out by RCMP officers resulted in an increase in 3 District staff in Police Services. After deducting these increases (26), the net increase in staff is 21.5 over 4 years.

Division	Department	2013	Δ 09-13	
ADMIN	1. CAO Admin	7.0	0.0	
	2. Strategic Economic Initiatives	4.0	0.5	
	3. Human Resources	7.5	1.0	
		18.5	1.5	9%
CDPR	1. CDPR Admin	2.0	(1.0)	
	2. Parks & Facilities	45.5	18.2	
	3. Recreation	43.2	(14.2)	
	4. Community	12.5	2.5	
		103.2	5.5	6%
CFS	1. CFS Admin	3.0	1.0	
	2. Clerks	9.4	2.1	
	3. Finance	17.6	1.0	
	4. IT	15.0	1.0	
	5. Fire Admin	9.0	1.0	
	6. Firefighters	51.0	22.0	
	7. Police Services	44.5	3.0	
		149.5	31.1	26%
PWD	1. PWD Admin	2.0	0.0	
	2. Engineering	28.0	0.0	
	3. Lic, Perm & Bylaw	30.5	2.5	
	4. Planning	17.0	2.0	
	5. Operations	74.9	4.9	
		152.4	9.4	7%
Grand Total		423.6	47.5	13%

Grand Total	47.5
Less:	
Fire	23.7
Police	3.0
Net	21.5

The net increase of 21.5 staff works out to an increase of 4.5% over 4 years, or about 1.25% per year. This is less than the growth rate that has been experienced in the community.

While the exempt staff pool grew by 5 positions over this same period, 3 were reclassifications from non-exempt staff. The remaining 2 additions are comprised of 3 new positions and 1 deletion. This **net increase of 2 exempt positions** is included in the 47.5 total and the 21.5 net increase.

How Have We Been Doing in Relation to Our Budget This Year?

2013 Financial Outlook

As we begin to look forward to the 2014-2018 Financial Plan, it is useful to take a look at how the current year is shaping up to provide some context to the upcoming discussions. The focus of this discussion is the General Revenue Fund, as this is where Council has the most discretion and the transactions in this fund drive property tax rates.

For the past number of years building permit revenues have been quite variable, exceeding Financial Plan targets one year and missing them the next year. To manage this variability, Maple Ridge uses its financial sustainability policies, conservative budgeting and a practice of planning for the bad times during the good. Temporary shortfalls in revenue can be managed through the Building Inspection Reserve; the current balance in the reserve is \$1.6 million. For 2013, we expect annual building permit revenues to be at, or close to, our Financial Plan target of \$1.7 million. The following table shows building permit revenues for the past 5 years.

Historical Building Permit Revenue

2009	2010	2011	2012	2013 (as at Sept)
\$1,418,061	\$1,945,951	\$1,470,115	\$1,285,502	\$1,589,071

As you can see it is hard to predict revenue.

We don't lock ourselves into expenditures at a high level.

Starting in 2010, Maple Ridge began receiving revenues from the local gaming facility. In 2012 we received \$819,341, up slightly from \$756,427 in 2011. We have recorded \$634,000 in gaming revenues to date in 2013 and expect annual revenues to exceed \$800,000 against a Financial Plan target of \$500,000. Monies received from this source are allocated in line with Council's policy.

The following information is based on September results and indicates we will see a General Revenue surplus at year-end. Contributing factors include positive investment revenues and overall cost containment. Some departments will be under budget at the end of the year due to timing issues related to ongoing projects; these amounts will be transferred to reserves as part of our year-end processes to allow work to proceed in 2014.

Revenues:

- Investment income in the General Revenue Fund will exceed budget targets in 2013 as a result of positive returns and a larger investment portfolio due to capital project expenditure delays. At the end of September, investment income is \$500,000 over Financial Plan targets.
- Gravel revenues will miss Financial Plan targets due to the expiration of our agreement with North Fraser Developments. Negotiations for a new agreement are underway.
- The Financial Plan included revenues of \$1.6 million from the commercial section of the tower. Current projections indicate that revenues will miss this target by 12% due to vacancies. This shortfall can be addressed through the reserve established for this purpose.

Expenses:

Overall, expenses are expected to come in within budget as a result of continued cost containment efforts. The following highlights some significant cost centres:

- The RCMP contract cost will likely come in under Financial Plan targets. In 2011, we were advised of a potential retroactive pay adjustment for RCMP members. We had anticipated that this issue would be resolved in 2012, but to date, it has not been resolved. We may need to draw on the Protective Services Reserve for funding depending on the final outcome of the issue.
- Overall Fire Department costs may be slightly over budget targets this year. Salary costs will be over budget due to retroactive pay associated with the recently completed negotiations with the IAFF. This will be offset by savings for the debt financing planned for Fire Hall No. 4 that has not yet been borrowed and overall cost containment.
- Recreation costs are within Financial Plan targets with the expectation that the division will be under budget at the end of the year. Current projections indicate that, after allowing for items that will be transferred to reserves at the end of the year, the savings will be approximately \$150,000.
- General government costs are expected to be under budget at the end of the year. Much of this relates to timing for studies in the Albion Flats area, payments related to the Town Centre Investment Incentive Program and implementation of an Employment Attraction Incentive Program. These savings will be transferred to reserves at the end of the year so that the funds are available when required.
- General Revenue transfers for capital will come in under budget due to timing differences between planned and actual expenditures. The majority of this variance will be transferred to reserves at year-end as work on the related projects will continue in 2014.

The above summary is based on results to the end of September and points to a General Revenue surplus for 2013.

2013 Capital Projects

The budget for the Capital Works Program in 2013 is \$80 million. This is higher than the budget in subsequent years because it includes projects approved in prior years that are not yet complete, but are still a priority.

Projects may take several years to deliver and their progress is often dependent on many factors. What is important, is that when the projects are ready to proceed, they are in the approved budget with funding in place. The budget for projects that have been started is \$57.9 million and consists of:

- | | |
|--|---------|
| ▪ Complete or nearly complete | \$ 9.9M |
| ▪ Well underway | 19.9M |
| ▪ Early stages of design and tendering | 28.1M |

The budget for projects not yet started is approximately \$22.2 million and consists of:

- | | |
|--|---------|
| ▪ Agreements Not Signed (School portion of School/Parks sites) | \$ 7.4M |
| ▪ Grant Funding Not Secured | 0.4M |
| ▪ Reliant on Other Capital Work | 3.5M |
| ▪ Land Acquisition Delays | 1.1M |
| ▪ Other | 6.0M |
| ▪ Strategic, Staffing & Technical Delays | 3.7M |

The source of funding for capital projects also have constraints or conditions. For example, debt is approved for specific projects such as school sites adjacent to parks, cemetery expansion and the construction of Fire Hall No. 4. This debt cannot be transferred to other projects. Similarly, projects funded by Development Cost Charges (DCC) (\$28M for 2013) must fit certain criteria and must also be identified in a separate bylaw. DCCs cannot be used to fund projects that do not meet this criteria and are not included in the DCC Bylaw.

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The following is a list of the larger projects approved previously and in the early stages:

▪ Road & Drainage Works 240 Street (Lougheed Highway – 104 Avenue)	\$ 5.2M
▪ 232 Street Bridge (N. Alouette River)	4.9M
▪ Park Acquisitions (various locations)	11.0M
▪ Whonnock Lake Improvements	0.9M
▪ Fire Hall No. 4 Construction and Equipment	7.7M
▪ Fire Equipment (new and replacement)	4.1M

Projects that do not finalize in 2013 remain in the Capital Plan. They are reviewed at year-end and the projects as well as the associated funding are carried forward to be included in 2014 when the Financial Plan is amended.

***What is important, is that when the projects are ready to proceed,
they are in the approved budget with funding in place.***

Changes to Previous 5-Year Financial Plan

Operating Budget Changes

The discussion so far has focused on the additional revenues that come into Maple Ridge and the demands upon them. The next section outlines how this information applies to the Financial Plan that Council will be considering. In May 2013, Council approved an amended Financial Plan for 2013 through 2017. This is used as a basis to create the 2014-2018 Financial Plan. The following table reconciles the changes to the previously adopted Financial Plan.

**General Revenue Fund (GRF) Reconciliation of 2013-2017 Financial Plan to
2014-2018 Proposed Financial Plan**

\$ in thousands	2014	2015	2016	2017
GRF Annual Surplus in 2013-2017 Adopted Budget	68	46	75	98
Property Tax Adjustments (see page 2 for history of rate increases)				
Reduce: Park & Rec Property Tax Increase	(161)	(333)	(518)	(718)
Reduce: Infrastructure Replacement Property Tax Increase	(321)	(665)	(1,037)	(1,286)
Reduce: General Purpose Property Tax Increase	(34)	(424)	(860)	(1,491)
Reduce: Class 4 (Major Indus.) Property Tax Rate	(70)	(140)	(210)	(280)
Add: Impact of Assessment Appeals		(40)	(97)	(128)
Add: Real Growth Increase due to Town Centre Incentive Program (TCIP)			69	435
GRF Annual Surplus Subtotal	(517)	(1,556)	(2,578)	(3,370)
Spending Directly Related to Property Tax Adjustments				
Reduce: Park & Rec. Master Plan Spending	161	333	518	718
Reduce: Infrastructure Replacement Spending	321	665	1,037	1,286
Increase Infrastructure Replacement Spending (TCIP Growth Revenue)			(69)	(435)
Reduce: Fire Capital: Tfr to Reserve Funds - FDCA (2% taxes)	1	14	34	50
Reduce: Fire Capital: Tfr to Reserve Funds - ERR-FD (0.6% taxes)	-	4	10	15
GRF Annual Surplus Subtotal	(35)	(558)	(1,092)	(1,800)
Corporate Wide Assumptions				
Adjust: Labour Costs & Contingency (wages, benefits, pension, etc.)	16	85	214	196
Reduce: 2014 Inflation Contingency	103	103	105	107
GRF Annual Surplus Subtotal	85	(351)	(729)	(1,431)

***Most of the changes on this page have to do with the reduction in the tax increases.
Spending has been reduced to offset the reduced revenue.***

FINANCIAL PLAN OVERVIEW



General Revenue Fund (GRF) Reconciliation of 2013-2017 Financial Plan to 2014-2018 Proposed Financial Plan (cont'd)

\$ in thousands	2014	2015	2016	2017
GRF Annual Surplus Subtotal	85	(351)	(729)	(1,431)
Adjustments with Offsetting Adjustments				
Remove: Debt Costs - School Sites	(2,504)	(2,504)	(2,504)	(2,504)
Remove: Debt Funding - School District	2,504	2,504	2,504	2,504
Delay: Property Sales - Timing of Sale to 2015	(4,250)	4,250		
Delay: Transfer to Reserve Funds - Land Reserve	4,250	(4,250)		
Increase: Gaming Revenue	(550)	(550)	(550)	(550)
Increase: Gaming Revenue Committed to Infrastructure Replacemen	550	550	550	550
Add: Assistant Property / Risk Manager	(101)	(107)		
Add: Transfer from Committed Proj. Reserve- Succession Planning	101	107		
Reduce: Parcel & User Fees Recycling (updated units & projections)	(64)	(89)	(118)	(148)
Reduce: Expenses & Transfer to Recycling Reserve	64	89	118	148
SPCA Contract - Spay Neuter Subsidy Prog.	(35)			
Transfer from Reserve for Committed Projects (SPCA)	35			
Lic. Permits & Bylaws - Vehicle Charges (2)	18	18	18	18
PW&D Administration Allocation of Growth Funding	(18)	(18)	(18)	(18)
Add: Document Management Implementation Salaries	(75)	(75)		
Add: Transfer from Accumulated Surplus	75	75		
Add: Façade Improvement Program	(25)			
Add: Transfer from Accumulated Surplus	25			
Corporate & Financial Services				
Reduce: RCMP Contract (net Police Reserve transfer)	137	416	1,071	1,368
Reduce: Property Rental Revenue (Rent net Mtce & Taxes)	(13)	(12)	(11)	(11)
Remove: Emergency Program Grant Revenue (JEPP Grant)	(5)	(5)	(5)	(5)
Increase: Insurance Costs	(15)	(16)	(17)	(18)
Increase: IT - Software Mtce Costs - Doc. Mgt	-	(27)	(28)	(29)
Increase: IT - Software Mtce Costs - Other	(7)	(14)	(21)	(28)
Increase: Police Serv. - False Alarm Fines	42	42	42	42
Decrease: Cost Recovery Pitt Meadows Policing Cost Share	(7)	(5)	(5)	(2)
Increase: Grant In Lieu of Property Taxes (1% Utility Revenue)	16	16	16	16
Increase: Fire Protection Costs	(16)	(18)	(16)	(19)
Increase: Transfers to Capital Works Reserve	(205)	(118)	(326)	(93)
Reduce: Actuarial Estimate Sick and Service Severance Liability	143	163	183	203
Community Development Parks & Recreation				
Increase: Municipal Parks - Additional Mtce on New Inventory	(14)	(14)	(14)	(14)
Increase: Facility Mtce - Building Mtce Costs	-	(30)	(50)	(50)
Add: Whonnock Centre -Revenues	85	85	85	85
Add: Whonnock Centre -Expenses	(100)	(100)	(100)	(100)
Reduce: Library Contract	101	237	288	343
Public Works & Development Services				
Increase: Business Licence Revenue	35	35	35	35
Reduce: Dog Licences Rev. (Senior Discount Impact)	(10)	(10)	(10)	(10)
Add: Cottonwood Landfill Closure Costs	(200)	(200)	(200)	(200)
Other Minor Amendments	23	23	23	23
GRF Annual Surplus Subtotal	78	99	212	107

FINANCIAL PLAN OVERVIEW



The preceding table demonstrates that even with the projected growth and annual tax increases, there is almost no room for additional discretionary spending and not all areas requiring support can be accommodated.

Maple Ridge has rigorous business planning practices that have served the community well in this economic slowdown. These practices include a framework for considering what areas of business we should be in, reconsidering vacant positions prior to rehiring and considering what each business area would look like if there was substantially less funding. Maple Ridge also has reserves that could be drawn down if revenues softened. It is important to realize the impact that the slowing economy has on a local level and that potentially, when jobs are scarce, the cost of capital projects could come down. Having said this, taking on additional costs should be done with caution in an economy that is in the early stages of what is projected to be a slow and drawn out recovery.

Capital Program

The five-year Capital Works Program is \$118 million; 2014 planned capital projects are \$18 million, exclusive of projects that may be carried forward from previous years. It should be noted that developers will contribute millions in subdivision infrastructure to our community and these contributions are not included in our capital plan. A detailed list of the projects in the five-year Capital Works Program is attached to the Capital Works Program Business Plan.

Proposed Capital Spending by Category

\$ in thousands	2014	2015	2016	2017	2018
Drainage	1,567	1,568	1,569	1,160	1,275
Government Services	1,529	4,690	500	370	270
Highways	8,265	11,893	10,887	10,025	9,084
Park Acquisition	200	1,883	3,197	1,361	3,660
Park Improvement	730	1,841	980	1,829	65
Recreation Services	55	85	-	75	-
Protective Fire	1,208	250	3,250	-	1,000
Protective Police	60	90	150	-	-
Technology	2,092	676	979	1,035	1,540
Sewer	845	2,074	759	1,338	700
Water	1,651	5,059	4,949	3,548	3,750
Total Capital Program	18,203	30,109	27,220	20,741	21,344

FINANCIAL PLAN OVERVIEW



The following table illustrates the sources of funding for these projects. The proposed Capital Program is relatively large in some years due to projects funded through Development Cost Charges and Reserves.

Proposed Capital Funding Sources

\$ in thousands	2014	2015	2016	2017	2018
Debt	-	-	-	-	-
Development Cost Charges	2,091	8,949	10,760	6,498	5,292
General Revenue	2,564	3,027	2,866	3,490	3,136
Reserves					
Capital Works Reserve	1,600	-	-	-	152
Drainage Improvement Levy	380	580	770	170	170
Equip Replacement Reserves	3,097	2,272	3,092	1,074	3,474
Facility Maintenance	180	-	-	-	-
Fire Dept Capital Reserve	583	250	1,750	-	-
Gaming	800	200	575	200	200
Infrastructure Sustainability Reserve	2,140	2,212	3,071	3,634	4,241
Land Reserve	-	4,250	-	-	-
Parkland Acquisition Reserve	200	200	200	200	200
Police Services Reserve	48	72	120	-	-
Recycling Reserve	145	65	250	40	40
Grants, LAS, 3rd Parties	1,626	1,581	1,536	1,899	1,000
Translink	-	1,000	-	-	-
Sewer Capital	770	1,500	494	1,166	553
Water Capital	1,479	1,551	1,736	2,370	2,885
Surplus	500	2,400	-	-	-
Total Capital Program	18,203	30,109	27,220	20,741	21,344

Debt

Debt Financing has been a strategy used over the last few years to advance capital projects. Borrowing has been approved for a variety of projects and is discussed in detail in the Borrowing section, along with a listing of the debt-funded projects.

Development Cost Charges

Given that DCC collections fluctuate, cash flows are monitored closely. The projects currently proposed to be funded from Development Cost Charges (DCC) Reserve funds may require reprioritization and/or the use of financing may be required if DCC collections are not sufficient to cover the planned capital expenditures.

General Revenue

The percentage of the 2014 planned projects funded directly by General Revenue is 11%. There are other reserves that receive inflows from General Revenue, but the use of these reserves is for specific purposes.

Reserves

Reserves are a key funding source for capital as they allow for strategic Financial Planning and can temper rate increases to taxpayers. The reserve balances and projections for key reserves are shown below. The Infrastructure Sustainability Reserve is used for major rehabilitation and replacement of Maple Ridge's infrastructure. The Fire Department Capital Reserve is used for the acquisition of new growth-related facilities and equipment. Within the Equipment Replacement Reserve, the Fire Department, Public Works operations and Technology all have dedicated equipment replacement funds. Other funding sources reference sources such as reserve accounts for specific purposes.

FINANCIAL PLAN OVERVIEW



Maple Ridge has financial resources held in reserves. These reserves serve to stabilize taxes, fees and charges by providing funds during tight years and receiving those funds back during better years. Reserves shield our customers and taxpayers from sharp rate increases. Some of our major reserves are discussed in the next few pages.

Reserve Balances December 31, 2012

<u>Accumulated Surplus</u>		<u>Reserve Accounts</u>	
General Revenue	6,091,162	<u>General Revenue:</u>	
Sewer Revenue	3,139,776	Specific Projects - Capital	3,940,405
Water Revenue	4,004,157	Specific Projects - Operating	7,904,720
Total Accumulated Surplus	<u>13,235,095</u>	Self Insurance	1,064,731
<hr/>		Police Services	3,589,380
Reserve Fund Balances		Core Development	1,337,430
Local Improvement	2,546,836	Recycling	1,519,591
Equipment Replacement	10,201,905	Community Development	1,296
Capital Works	11,534,975	Building Inspections	1,604,768
Fire Department Capital	3,837,795	Gravel Extraction	487,715
Sanitary Sewer	1,549,532	Facility Maintenance	750,376
Land	237,793	Snow Removal	686,015
Reserve Funds	<u>29,908,836</u>	Cemetery Maintenance	125,198
<hr/>		Infrastructure Sustainability	1,368,159
Restricted Revenue Balances		Critical Building Infrastructure	203,191
Development Cost Charges	39,541,745	Infrastructure Grant Contribution	9,383
Parkland (ESA) Acquisition	559,473	Gaming Revenues	<u>1,043,811</u>
Other Restricted Revenues	5,255,985	General Revenue Reserve Accounts	25,636,169
Total Restricted Revenues	<u>45,357,203</u>	Sewer Reserve Accounts	2,557,611
<hr/>		Water Reserve Accounts	<u>2,973,941</u>
		Total Reserve Accounts	<u>31,167,721</u>

Total Reserves: Accumulated Surplus, Reserve Funds and Reserve Accounts – \$74 million

These are financial reserves only. Other assets, such as gravel resources are not shown, nor are they represented in our financial statements.

Capital Works Reserve

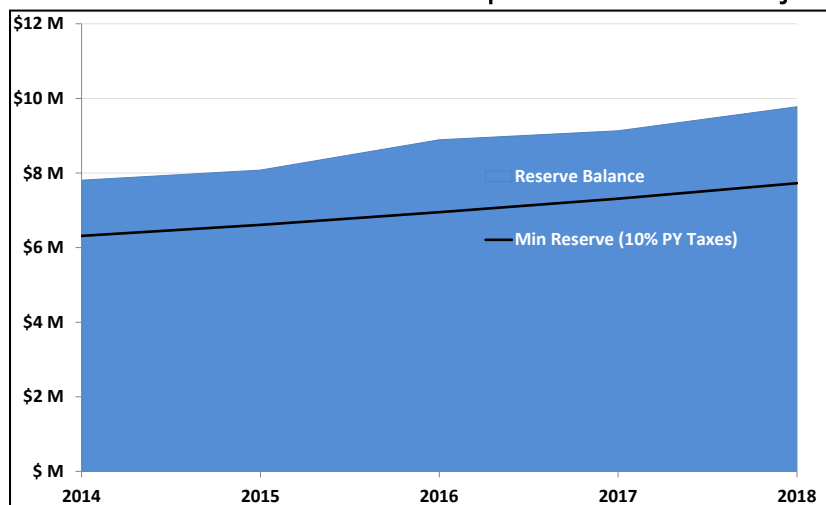
The Capital Works Reserve Fund is intended to assist with funding capital projects, especially those that cannot be funded from development revenues. Generally, this reserve builds funds for large projects and is then drawn down. Each year, general taxation and gravel revenue is added to this account along with a portion of the proceeds from land sales and other fixed amounts. Projections of the demands on this account are also prepared. It has been Council's policy to keep a minimum reserve balance of 10% of the prior year's property taxes in this account, to assist with unforeseen and uninsurable events. This account has also been used to finance the initial outlay for certain projects that produce future savings, with the reserve repaid from future savings.

Capital Works Reserve Projection

\$ in thousands	2014	2015	2016	2017	2018
Opening Balance	9,041	7,808	8,079	8,891	9,132
Inflows					
GRF Annual Transfer	306	488	774	614	703
Communication Tower Rent	49	49	49	49	49
Repayment of Energy Retrofit	65	65	65	65	65
Gravel Revenue	500	500	500	500	500
Total Inflows	920	1,103	1,388	1,228	1,317
Outflows					
Planned Capital Expenditures	(1,600)	-	-	-	(152)
Balance of GCF funded capital	(4)	(283)	(27)	(438)	27
Debt	(549)	(549)	(549)	(549)	(549)
Total Outflows	(2,153)	(832)	(576)	(986)	(673)
Estimated Ending Balance	7,808	8,079	8,891	9,132	9,776
Min Reserve (10% PY Taxes)	6,313	6,612	6,950	7,313	7,726
Unencumbered Balance	1,495	1,467	1,941	1,819	2,050

Restricted Revenues are not considered reserves; rather they are liabilities, as they have been collected in advance of specific expenditures.

Capital Works Reserve Projection



Infrastructure Sustainability

Beginning in 2008, Council directed an annual tax increase of 1% to go toward infrastructure sustainability. This helps with major rehabilitation and replacement of Maple Ridge's assets which currently have a replacement value estimated in excess of \$1.4 billion. Last year, for the years 2013 through 2018, the amount of the increase was reduced. The table below illustrates the inflows generated from general taxation and how it has been allocated. Inflows from the Core Reserve are allocated to maintaining those facilities related to the project.

If we look only at the roads component of our infrastructure, the historic annual amount spent on repaving roads is only a small fraction of what is required to maintain the condition and, as a result, our roads are deteriorating. This deferred maintenance translates into a larger future expenditure to resurface or perhaps even reconstruct roads. As we are several years into this funding model, the amounts dedicated are making an impact, however, we are still a very long way away from dedicating the estimated \$30 million needed each year to fund the replacement of our infrastructure.

Depending on the scope of projects required, one year's allocation may not meet the funding requirements. In these cases, funding may be held over until enough has accumulated to allow the works to proceed, or borrowing may be considered. The charts highlight the impact that the property tax increases have had on the infrastructure deficit.

Infrastructure Sustainability Allocation of Funding					
\$ in thousands	2014	2015	2016	2017	2018
Inflows					
Property Taxes Prior Year	2,634	2,955	3,292	3,646	4,170
Property Tax Increase	320	337	354	524	552
Gaming Funds	550	550	550	550	550
Town Centre Incentive	-	-	67	435	551
Core Reserve Surplus	450	450	450	450	450
Total Inflows	3,955	4,292	4,713	5,605	6,273
Allocations					
Core Building Replacement Fund	(450)	(450)	(450)	(450)	(450)
Building Infrastructure Planned	(1,090)	(1,090)	(1,090)	(1,090)	(1,090)
Fire Dept - Equipment Replacement	(150)	(175)	(200)	(275)	(325)
Highways ISR Capital Planned	(1,705)	(1,962)	(2,281)	(2,939)	(3,431)
Drainage Capital Planned	(500)	(550)	(620)	(760)	(875)
Major Equipment/Systems Reserve	(60)	(65)	(71)	(91)	(102)
Total Outflows	(3,955)	(4,292)	(4,713)	(5,605)	(6,273)
Estimated Ending Balance	-	-	-	-	-

We are well on the path to bridging our infrastructure deficit.

Fire Department Capital Acquisition Reserve

Each year 2% of general taxation is transferred to the reserve to build the financial capacity required to respond to increasing the fire protection capacity needed as the community grows. The balance in this reserve was drawn down over the past few years to fund the construction and renovation of Fire Hall No. 1. The planned capital expenditures are detailed in the following table

Fire Department Capital Acquisition Reserve Projection

\$ in thousands	2014	2015	2016	2017	2018
Opening Balance	1,945	2,704	3,193	2,265	3,218
Inflows					
GRF Annual Transfer	1,442	1,538	1,622	1,752	1,882
Outflows					
Planned Capital Expenditures	(583)	(250)	(1,750)	-	-
Debt Repayments (Fire Hall No. 4)	(100)	(800)	(800)	(800)	(800)
Estimated Ending Balance	2,704	3,193	2,265	3,218	4,299
Planned Capital					
Fire Department Scheduling Software (LTC 8883)	75	-	-	-	-
Fire Hall #4 Tender 4 (Additional) (LTC 8897)	150	-	-	-	-
Fire Hall #5 Construction Phase 1 (LTC 7049)	-	250	-	-	-
Fire Hall #5 Construction Phase 2 (LTC 7067)	-	-	1,750	-	-
Fire Hall #5 Land Acquisition (LTC 7066)	350	-	-	-	-
Lock Box Key Security System (LTC 9999)	8	-	-	-	-
	583	250	1,750	-	-

This projection takes into account the repayment of debt related to Fire Hall No. 4 building construction. The costs related to previously approved equipment for Fire Hall No. 4 have been accounted for in the 2014 opening balance.

Fire Department Equipment Replacement Reserve

The recognition of an appropriate level of funding to provide for growth would not be complete without a discussion around how we intend to replace those assets. Replacement of fire equipment is funded through this reserve. Beginning in 2009, infrastructure sustainability funds have been allocated to this reserve.

Fire Department Equipment Replacement Reserve Projection

\$ in thousands	2014	2015	2016	2017	2018
Opening Balance	779	648	1,181	254	926
Inflows					
GRF Annual Transfer	494	533	573	672	746
Outflows					
Planned Capital Expenditures	(625)	-	(1,500)	-	(1,000)
Estimated Ending Balance	648	1,181	254	926	671
Planned Capital					
FD Vehicle E-32 E-One Replacement (LTC 8898)	625	-	-	-	-
FD Vehicle R3-F550 (R2) (LTC 8901)	-	-	-	-	500
FD Vehicle Tender 1 (LTC 8900)	-	-	-	-	500
FD Vehicle Tower 1 Replacement (LTC 8899)	-	-	1,500	-	-
	625	-	1,500	-	1,000

The 2014 opening balance of this account includes an allowance of \$1.1M for the purchase of a Quint that was planned for 2013, but has been deferred to 2014.

Recycling Reserve

The recycling reserve is used to smooth both operating result fluctuations and the impact of new capital purchases required to support the recycling operations .

\$ in thousands	2014	2015	2016	2017	2018
Opening Balance	122	65	114	5	133
Inflows					
Operating Results	(2)	25	50	78	108
GRF Annual Transfer	90	90	90	90	90
Outflows					
Planned Capital Expenditures	(145)	(65)	(250)	(40)	(40)
Estimated Ending Balance	65	114	5	133	290

FINANCIAL PLAN OVERVIEW



Capital Funded by Others

The Capital Program includes \$1 million of funding each year as a place holder for Local Area Services that property owners may petition Maple Ridge to construct. The cost of these local improvements are typically recovered over 15 years as a separate charge included on the property tax bills of benefiting properties. In addition, \$2.6 million of grants or other external funding is planned over the next five years. Projects will be re-evaluated if funding is not secured.

\$ in thousands	2014	2015	2016	2017	2018
128 - 216 Intersection Improvement Ph.1	100	-	-	-	-
128 - 216 Intersection Improvement Ph.2	-	100	-	-	-
128 Ave (210 - 216)	-	300	-	-	-
128 Ave (216 - Abernethy)	-	-	300	-	-
288 St (Storm Main @ Watkins Sawmill)	-	-	200	-	-
Abernethy (216 500M E Blackstock) Widen	-	-	-	750	-
Abernethy Way Multi Use Path Ph 3	450	-	-	-	-
Dewdney Trunk @ Burnett Traffic Signal	-	-	-	138	-
Fern Crescent (236 - 240)	49	-	-	-	-
Local Area Service - Drain	250	250	250	250	250
Local Area Service - Road	250	250	250	250	250
Local Area Service - Sewer	250	250	250	250	250
Local Area Service - Water	250	250	250	250	250
Traffic Signal Upgrade Alterations	-	163	-	-	-
Miscellaneous	27	18	36	11	-
Total Capital Funded By Others	1,626	1,581	1,536	1,899	1,000

Borrowing

The Financial Plan incorporates debt proceeds into the overall funding strategy. The 2014-2018 Financial Plan includes debt payments on the previously approved debt.

Previously Approved Borrowing

Maple Ridge is now authorized to borrow for several projects:

- 240 Street Bridge over Kanaka Creek (\$4,680,000)
In 2009, borrowing was approved for the bridge over Kanaka Creek on 240 Street. The bridge was constructed in 2010 and the work was funded through existing DCC funds. External borrowing for this project will not be necessary. The authority to borrow will expire in 2014.
- Fire Hall #4 Construction (\$6,000,000)
The design work is underway and the borrowing authority was renewed earlier this year. The debt servicing costs will be funded through the Fire Department Capital Acquisition Reserve. This reserve has the capacity to make the debt payments. The remaining balance in the reserve is sufficient to address other capital requirements.
- Park/School Site Acquisition (\$10,671,185) Expired
The 2009-2013 Financial Plan provided for Maple Ridge to purchase larger properties to accommodate both a park and a school site and offset the increased costs of acquiring future school sites through contributions from School District 42. The authority to borrow expired in July of 2013.
- Cemetery Expansion (\$3,320,000)
Debt payments associated with the land purchases for cemetery expansion are funded through increased cemetery fees. Those were increased several years ago. Two of the three properties have been purchased and \$2.22 million of external borrowing has been arranged.
- River Road Drainage Work (\$2,675,000)
Major drainage work on River Road is complete and the related external debt has been arranged. The annual debt payments are to be funded through the Capital Works Reserve.

- **Animal Shelter (\$900,000)**

The construction of this building is complete. This was a joint effort with the SPCA and Maple Ridge. Maple Ridge's portion of the upfront costs have been covered through reserves and the contribution of land. The increase in dog licence fees will service the debt. At the outset borrowing of up to \$900,000 was authorized over a term of 25 years. Due to dog licence fees being increased several years ago, less borrowing was needed and the term has been shortened significantly. External borrowing of \$625,000 will be paid back over 15 years.

Borrowing Considerations

2014-2018

The following table summarizes the additional debt included in the Financial Plan. The Loan Authorization Bylaw will be prepared in early 2014.

Regional Water Supply - Pump Station & New Water Main (\$ in thousands)								
Years	Borrow	Term	Main Fund	Annual Payments	Issue Costs	Total Interest	Total Cost	
2010 - 2014	11,400	20	DCC / WRF	843	86	5,460	16,946	

This debt relates to the new pump station and watermain being constructed by the GVRD. The costs are to be funded approximately 80% through DCCs and 20% through the water utility.

The timing of the borrowing is dependent on DCC collections and capital expenditures. Depending on DCC collections, borrowing may significantly impact the ability to fund future water projects.

Metro Vancouver was contacted to see if they would borrow on our behalf as they are constructing the capital works, however, they do not provide such a service. Maple Ridge will need to go through the borrowing process to seek borrowing approval to ensure that the authority to externally borrow exists. This project will be internally financed through other DCC funds (roads, drainage, parks) unless those funds are also depleted. If external borrowing is required, the interest component of the debt payments cannot be funded through DCCs, unless permission is granted by the Ministry. If external borrowing is required and the Ministry does not allow interest charges to be covered through DCCs then the Water Utility would fund the interest costs.

Borrowing Capacity

Under Community Charter legislation, the maximum amount of borrowing Maple Ridge can undertake is such that the annual cost to service the debt does not exceed 25% of revenues as defined in the legislation. As noted in our 2012 Annual Report the unused liability servicing capacity at the end of 2012 was \$19.3 million.

Ministry and Elector Approval

Borrowing by local governments cannot be undertaken without the approval of the Inspector of Municipalities. In addition, borrowing requires an elector approval process in a majority of cases.

- Short-term (five-year) borrowing can be exempt from elector approval, but the proposed amount to be borrowed exceeds the maximum amount and the proposed term is 20 years.
- An "approval-free liability zone" exists to allow borrowing without elector approval as long as current and proposed servicing costs do not exceed 5% of the municipal revenue defined in the legislation. Maple Ridge's costs exceed this figure and therefore this provision would not exempt Maple Ridge from obtaining elector approval.

Elector approval can be sought in one of two ways. One option is to receive the approval of electors by holding a referendum. The second and less-expensive method is to hold an "alternative approval process." If more than 10% of the electors express an opinion that a referendum should be held, by signing an Elector Response Form within 30 days of a second advertising notice, then Council would need to consider whether to proceed with the planned borrowing and, if so, a referendum must be held.

Impact to the Average Home

The assessed value of the “average home” for the 2013 taxation year was approximately \$405,000.

The calculation includes all residential properties comprising both single family homes and multi-family units such as townhouses and apartments. The following table demonstrates the impact to a taxpayer based on this “average home.” Service fees include flat rate water, flat rate sewer, recycling and single-home bluebox pickup.

"Average Home" Tax Increase

	2013	2014	2015	2016	2017	2018
Average Home Municipal Levies:						
General Purpose (Gen. & ISR)	1,728.26	1,775.10	1,823.46	1,873.39	1,924.94	1,978.17
Drainage	4.58	9.78	15.15	20.70	26.43	32.34
Parks & Recreation	1.90	6.24	10.72	15.34	20.11	25.04
Subtotal Property Taxes	1,734.74	1,791.12	1,849.33	1,909.43	1,971.48	2,035.55
User Fees						
Recycling (fixed rate)	70.20	72.15	74.15	76.20	78.30	80.45
Water (fixed rate)	475.70	501.90	529.50	558.60	589.30	621.70
Sewer (fixed rate)	309.45	322.05	335.25	349.05	363.50	378.60
Total Property Taxes and User Fees	2,590.09	2,687.22	2,788.23	2,893.28	3,002.58	3,116.30
Average Home Municipal Levies Increases:						
General Purpose	2.25%	2.20%	2.20%	2.20%	2.00%	2.00%
Infrastructure Replacement	0.50%	0.50%	0.50%	0.50%	0.70%	0.70%
Parks & Recreation	0.125%	0.25%	0.25%	0.25%	0.25%	0.25%
Drainage	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
Total Property Tax Increase %	3.18%	3.25%	3.25%	3.25%	3.25%	3.25%
Recycling Increase %	3.01%	2.78%	2.77%	2.76%	2.76%	2.75%
Water Increase %	5.50%	5.51%	5.50%	5.50%	5.50%	5.50%
Sewer Increase %	4.05%	4.07%	4.10%	4.12%	4.14%	4.15%
Total Property Taxes and User Fees Increase	3.91%	3.75%	3.76%	3.77%	3.78%	3.79%

The general property tax increase averages just over 2% per year over the life of this Financial Plan

Within this change in 2014 of about 4% or \$97, existing service levels have been maintained and several significant cost increases have been accommodated, including a 6% increase in our policing costs, the continued implementation of the Fire MasterPlan and the establishment of dedicated funding for Parks & Recreation MasterPlan implementation and drainage works.

We regularly review the taxes charged to see how we compare to other municipalities. The 2013 residential house survey data which compares single family homes follows. It shows that our taxes remain among the lowest in the region and when the taxes are combined with annual utility rates, Maple Ridge ranks as fourth lowest among the municipalities surveyed. The amounts are slightly different than we use for the “Average Home,” shown on **page 65**, due to the fact that “Average Home” includes strata properties as well.

So How Do Our Taxes Compare to Those Around Us?

Survey of 2013 Residential Taxes on Average Single Family Dwelling

Municipality	Average Assessed Value*	Municipal Taxes	Rank (lowest to highest)	Total Utilities	Municipal Taxes & Utilities	Rank (lowest to highest)	Notes
Surrey	643,561	1,719	2	1,005	2,724	1	
Langley-Township	513,681	1,682	1	1,083	2,765	2	
Pitt Meadows	450,410	1,760	3	1,014	2,773	3	
Maple Ridge	459,075	1,966	5	855	2,822	4	-10
Port Coquitlam	528,935	2,022	6	899	2,921	5	
Mission	392,820	1,839	4	1,109	2,948	6	-3
Richmond	971,675	2,062	7	913	2,976	7	-7
Delta	608,208	2,122	8	930	3,052	8	-2
North Vancouver-City	891,975	2,185	11	908	3,093	9	-6
Burnaby	949,826	2,129	9	1,002	3,132	10	-1
Coquitlam	702,105	2,146	10	1,137	3,283	11	
Vancouver	1,297,000	2,458	13	1,067	3,525	12	-9
Port Moody	760,622	2,587	15	962	3,550	13	-5
New Westminster	695,743	2,469	14	1,145	3,614	14	-4
North Vancouver-District	1,016,052	2,408	12	1,413	3,820	15	
West Vancouver	2,144,137	3,620	16	1,334	4,954	16	-8
Average	814,114	2,198		1,049	3,247		
Median	698,924	2,126		1,009	3,073		
Highest	2,144,137	3,620		1,413	4,954		
Lowest	392,820	1,682		855	2,724		

Notes:

All values have been rounded.

* Average Assessed Value was determined by using BC Assessment's 2013 Revised Roll Totals, General Net Taxable Value Totals for the Residential Single Family Property Class divided by number of Occurrences.

-1 Recycling/Garbage included in municipal taxes. Water & Sewer Rates reflect a 5% discount.

-2 Municipal taxes are averaged.

-3 Drainage Levy Rate/Amount excluded from this analysis. According to Mission staff, approximately 30 homes are charged this levy.

(4,5) Recycling/Garbage, Water and Sewer Rates reflect a 5% discount.

-6 Water and Sewer Rates reflect a 10% discount.

(7,8) Utility rates reflect a 10% discount.

-9 Land Assessment Averaging.

-10 Utility rates include Water, Sewer and Recycling.

We also monitor our Business Class 6 tax rates to ensure they are competitive. This past August, Council received a detailed staff report which included the chart that follows. The chart shows that our Business Class 6 municipal tax rate in 2013 is fifteenth lowest of the nineteen surveyed municipalities. This is not unexpected as most municipalities in the survey group have higher property assessment values. It is noteworthy that tax rates in Coquitlam and New Westminster are higher than Maple Ridge's, even though those communities likely have property assessment values that are higher than those in Maple Ridge.

The staff report also looked at the Business Class 6 multiple and noted that our multiple continues to rank lower than the average.

Overall, our data indicates that Maple Ridge's Business Class 6 tax rate is reasonable when compared to other Lower Mainland municipalities.

Survey of 2013 Business Class 6 - Municipal Tax Rates

Municipality	2013		2012	2011
	Business Rate	Rank	Business Rate	Business Rate
West Vancouver	4.23400	1	4.75440	4.94390
Surrey	6.98799	2	7.07036	7.41846
Richmond	7.62851	3	7.53569	8.03836
Vancouver	8.20424	4	8.78096	9.19882
North Vancouver, District	8.60129	5	8.53774	8.83668
North Vancouver, City	8.61408	6	9.14484	9.56623
Langley, City	8.78440	7	8.60500	8.87270
Burnaby	9.46120	8	10.10000	10.03070
Langley, Township	9.82990	9	9.48130	9.62380
Port Moody	10.04190	10	9.84060	9.82960
Chilliwack	10.13818	11	9.93148	9.90325
Delta	11.02225	12	11.14928	11.03829
Port Coquitlam	11.86070	13	11.79410	12.17660
Pitt Meadows	12.11050	14	11.85360	12.67130
Maple Ridge	12.23070	15	11.75100	12.10450
New Westminster	13.01990	16	13.55380	14.12260
Abbotsford	13.28372	17	11.86946	11.55196
Coquitlam	13.75540	18	14.11730	14.78250
Mission	14.88790	19	14.62160	15.10310

Note: Tax rates have been normalized to remove fees for dyking, BIA, etc.

Financial Indicators

Financial indicators provide information about an entity that may be useful in assessing its financial health or comparing its financial picture with that of other municipalities. As with all statistical data, it's important to keep in mind that ratios need to be interpreted carefully. They provide information but, on their own, do not show whether the results are good or bad.

The data for the indicators shown comes from the Province's Local Government Statistics section and is compiled from reports that each municipality is required to submit to the Province. The municipalities shown are all GVRD members (the smaller villages have been excluded), with the addition of the neighbouring municipalities of Mission, Abbotsford and Chilliwack.

The following provides information about the ratios presented in the tables:

Percentage of liability servicing limit used

Under the Community Charter, the provincial government has set the maximum amount that can be used for principal and interest payments on debt at 25% of certain revenues. This number is referred to as the liability servicing limit. By looking at the percentage of this limit that is already committed to debt servicing, we get a picture of how much flexibility a municipality has to consider using debt financing for future projects.

Debt per capita

This is the total amount of debt divided by the population of each municipality. It is a widely used ratio that shows how much of a municipality's debt can be attributed to each person living in the community.

Debt servicing as a percentage of tax revenue

This was calculated by dividing the total amount committed to principal and interest payments by the total amount of tax revenue collected in the year. It shows how much of annual property taxes are required to make principal and interest payments on outstanding debt.

Total assets to liabilities

Comparing total assets, both financial and non-financial, to total liabilities gives an indication of the total resources available to a municipality to settle outstanding liabilities. With this ratio, it is important to keep in mind that the largest proportion of a municipality's total assets are typically the non-financial assets, mostly infrastructure and that in many cases there is no market available to sell them and realize cash to use to settle liabilities.

Financial assets to liabilities

Financial assets are resources such as cash or things that are readily converted to cash, for example, accounts receivable. Comparing financial assets to liabilities provides an indication of financial strength and flexibility. A ratio above 1 shows that the municipality has more financial resources (cash) available to it than it owes; a ratio below 1 shows that the municipality owes more than its financial resources.

Government transfers to revenues

This shows the proportion of a municipality's revenues that comes from grant funding.

Expenditures per capita

This shows the amount of spending in a particular year for each person living in the community and can be affected by variations in annual spending, particularly capital spending. Expenditures include annual spending for capital investment, but exclude the amortization of existing assets.

Tax revenues per capita

This shows the amount of property taxes collected in a particular year for each person living in the community.

FINANCIAL PLAN OVERVIEW



Taxes per capita as a percentage of expenditures per capita

This shows the proportion of annual expenditures that are paid for by property taxes, providing an indication of a municipality's reliance on revenues other than taxation.

	Percentage of liability servicing limit used		Debt per capita		Debt servicing as a percentage of tax revenue	
	2011	2010	2011	2010	2011	2010
Abbotsford	18%	19%	\$ 661	\$699	7%	8%
Burnaby	0%	0%	0	0	0%	0%
Chilliwack	3%	3%	134	143	1%	1%
Coquitlam	25%	5%	240	272	10%	2%
Delta	14%	13%	117	191	5%	5%
Langley (City)	0%	0%	0	0	0%	0%
Langley (Township)	32%	9%	468	548	13%	4%
Maple Ridge	17%	18%	498	529	7%	7%
Mission	24%	16%	463	517	11%	7%
New Westminster	14%	3%	385	361	9%	2%
North Vancouver (City)	0%	0%	0	0	0%	0%
North Vancouver (District)	19%	9%	251	313	9%	4%
Pitt Meadows	8%	83%	874	412	3%	36%
Port Coquitlam	7%	8%	418	428	3%	3%
Port Moody	9%	9%	183	205	4%	4%
Richmond	7%	8%	32	53	4%	4%
Surrey	3%	0%	211	0	1%	0%
Vancouver	75%	60%	1738	1820	40%	31%
West Vancouver	4%	4%	221	237	2%	2%
White Rock	0%	0%	12	9	0%	0%
Average*	14%	13%	\$ 337	\$327	6%	6%

* in calculating the average, the Maple Ridge numbers were not included to allow us to see how we compare to the average of other reported municipalities.

While looking at the percentage of a municipality's liability servicing limit that has already been used provides useful information it can be impacted by decisions, such as to refinance debt. For example in 2010 Pitt Meadows shows 83% of the liability servicing limit already in use, but then this drops to 8% in 2011. The 2010 number was impacted by a decision to pay out short-term debt and turn it into long-term debt.

FINANCIAL PLAN OVERVIEW



	Expenditures per capita		Tax revenues per capita		Tax/capita as a % of expenditures/capita	
	2011	2010	2011	2010	2011	2010
Abbotsford	1,934	1,974	873	814	45%	41%
Burnaby	1,638	1,830	1,137	1,081	69%	59%
Chilliwack	1,299	1,741	762	731	59%	42%
Coquitlam	1,760	1,943	989	961	56%	49%
Delta	1,909	1,855	1,118	1,063	59%	57%
Langley (City)	1,421	1,668	822	802	58%	48%
Langley (Township)	1,525	1,920	855	821	56%	43%
Maple Ridge	1,682	1,634	801	758	48%	46%
Mission	1,552	1,778	752	719	48%	40%
New Westminster	2,380	2,477	850	824	36%	33%
North Vancouver (City)	1,878	1,760	928	896	49%	51%
North Vancouver (District)	1,769	1,656	896	867	51%	52%
Pitt Meadows	2,128	1,831	798	751	38%	41%
Port Coquitlam	1,660	1,564	899	858	54%	55%
Port Moody	1,423	1,344	877	859	62%	64%
Richmond	1,896	2,111	911	882	48%	42%
Surrey	1,505	1,541	555	537	37%	35%
Vancouver	2,069	2,150	952	942	46%	44%
West Vancouver	2,695	2,721	1,239	1,208	46%	44%
White Rock	1,744	1,727	1,004	975	58%	56%
Average*	1,799	1,873	906	873	51%	47%

* in calculating the average, the Maple Ridge numbers were not included to allow us to see how we compare to the average of other reported municipalities.

A comparison of assets to liabilities in any given year will be affected by business decisions made during the year that do not necessarily reflect a decline in the fiscal health of a municipality. For example, a decision to borrow money will increase liabilities and reduce these ratios, as seen with Surrey in 2011.

FINANCIAL PLAN OVERVIEW



	Total assets to liabilities		Financial assets to liabilities		Gov't transfers to revenue	
	2011	2010	2011	2010	2011	2010
Abbotsford	7.77	7.17	0.92	0.95	0.12	0.17
Burnaby	18.55	17.76	4.66	4.45	0.07	0.04
Chilliwack	11.82	11.18	1.50	1.39	0.03	0.07
Coquitlam	14.80	14.68	2.07	1.84	0.07	0.11
Delta	10.89	9.57	2.17	1.84	0.08	0.05
Langley (City)	9.66	9.66	2.12	2.01	0.22	0.34
Langley (Township)	9.39	9.01	1.19	1.10	0.04	0.05
Maple Ridge	8.25	8.10	1.19	1.14	0.10	0.07
Mission	11.13	11.07	1.33	1.31	0.08	0.09
New Westminster	7.41	7.95	1.47	1.52	0.17	0.15
North Vancouver (City)	5.78	6.27	2.78	3.09	0.08	0.11
North Vancouver (District)	6.77	6.22	1.66	1.52	0.05	0.04
Pitt Meadows	6.97	9.38	0.85	1.28	0.05	0.08
Port Coquitlam	10.72	10.99	1.45	1.33	0.04	0.00
Port Moody	25.33	23.53	1.84	1.66	0.05	0.06
Richmond	11.68	10.64	3.00	2.70	0.05	0.05
Surrey	13.50	17.10	1.45	1.71	0.05	0.07
Vancouver	4.14	4.42	0.77	0.79	0.03	0.04
West Vancouver	5.99	7.41	1.02	0.93	0.04	0.11
White Rock	6.92	7.25	2.60	2.72	0.12	0.10
Average*	10.49	10.59	1.83	1.80	0.08	0.09

* in calculating the average, the Maple Ridge numbers were not included to allow us to see how we compare to the average of other reported municipalities.

As noted above, expenditures per capita are affected by annual variations in spending, particularly capital spending. In years where a greater amount of tangible capital assets are acquired, expenditures per capita will be higher than in years where a lesser amount is acquired. For example, in 2010 Chilliwack reported \$69.7 million for acquisition of tangible capital assets; in 2011, they reported \$29.5 million.

Other Items

Gaming Policy

With the opening of the community gaming centre, Maple Ridge has been receiving additional revenues. The Host Financial Assistance Agreement between Maple Ridge and the Province of British Columbia requires that Maple Ridge use funds received under the agreement for public benefit. The allocation of funds should be in alignment with Council's Vision for the community. These funds should not be viewed as a long-term source of revenue to support ongoing programs. Rather and respecting the nature of the revenue stream, it should be used to fund non-recurring items, particularly those of a capital nature. There may be instances where certain programs are more directly related to the revenue stream (ex: security). Consideration may be given to funding these items from the Gaming Revenue stream, as long as it is understood that reductions in the revenue stream will require an offsetting reduction in the program.

2014 will be the first full year of the operation of the new and expanded gaming centre. The \$550,000 projected increase in revenue has been channeled towards Infrastructure Renewal to reduce the tax increase required for that purpose.

Town Centre Commercial Operation

This section isolates the effect the commercial portion of the Town Centre Project has on District finances. The table shows commercial earnings, so principle payments and the funding received through taxation are not included. The earnings noted below will contribute to principle payments and transfers to the Infrastructure Sustainability Reserve.

In summary, the Town Centre Project cash flows have been managed within the parameters established by Council. The annual cash flows of the entire core model are positive and a balance exists in the Core Reserve which provides some cushion if vacancies persist and allows funding to be put towards the infrastructure replacement to address maintenance costs as the buildings age.

Maple Ridge Business Centre Commercial Operation

\$ in thousands	2014	2015	2016	2017	2018
Lease Revenues (net of allowances)	1,491	1,491	1,491	1,491	1,491
Parking Revenues	144	144	144	144	144
Operating Expenses	(478)	(478)	(478)	(478)	(478)
Interest - Commercial Space	(634)	(605)	(575)	(544)	(515)
Net Income	523	552	582	613	642

Conclusion

Maple Ridge can expect \$3.8 million in new general revenue in 2014, primarily from growth in the property tax base and a property tax increase. \$2 million goes to labour costs including RCMP and Fire services. Infrastructure sustainability issues receive \$875,000 of the new revenue. The balance is required to deal with inflationary pressures. This leaves minimal room for enhancements to service levels.

The 2014 property tax and utility rate increases were endorsed by Council in spring of this year. That direction included reductions in property tax increases as compared to the previous plan. It was also implied that we should try to lower the increases further if possible. We are pleased to report that this has been achieved.

In summary, this Financial Plan allows the community to move forward, while respecting the economic times in which we find ourselves.

Public Consultation

Schedule of Review and Input Opportunities

Monday, December 9 from 9:00 am–6:30 pm in the Council Chambers

- 5:30–6:30 pm: Live Stream Financial Plan Overview followed by Q & A

A detailed schedule will be available in the newspaper and on our website www.mapleridge.ca closer to the meeting dates

Public Input

Each year we invite citizens and stakeholders to provide comment on the Financial Plan. The first opportunity comes in the spring, when Council adopts guidelines that will direct staff in the preparation of the Financial Plan. The second opportunity is in November/December, when Council formally considers the proposed Financial Plan. In addition, your comments and questions are welcome any time of year.

- e-mail, addressed to: budget@mapleridge.ca
- voice mail, Budget Hotline: 604-467-7484
- in writing, addressed to:
Paul Gill, Chief Financial Officer
District of Maple Ridge
11995 Haney Place
Maple Ridge, BC V2X 6A9

Adoption Procedure:

The Community Charter requires that Council adopt a Five-Year Financial Plan (or budget) each year prior to adopting the annual property tax bylaw. The purpose of the Five-Year Financial Plan is to provide a budgetary framework for Maple Ridge to plan and manage its resources, revenues and expenditures in order to best serve the community. The first year of the Plan is Maple Ridge's current year, while the following years provide a guideline, incorporating Maple Ridge's various long-term plans and strategies.

Get a copy of the Financial Plan on our website www.mapleridge.ca

Five-Year Operating Plan Overview

2014 Revenues and Expenditures

Financial Plan Summary – Revenues & Expenditures

Fund Balance Projections

Key Account Balances

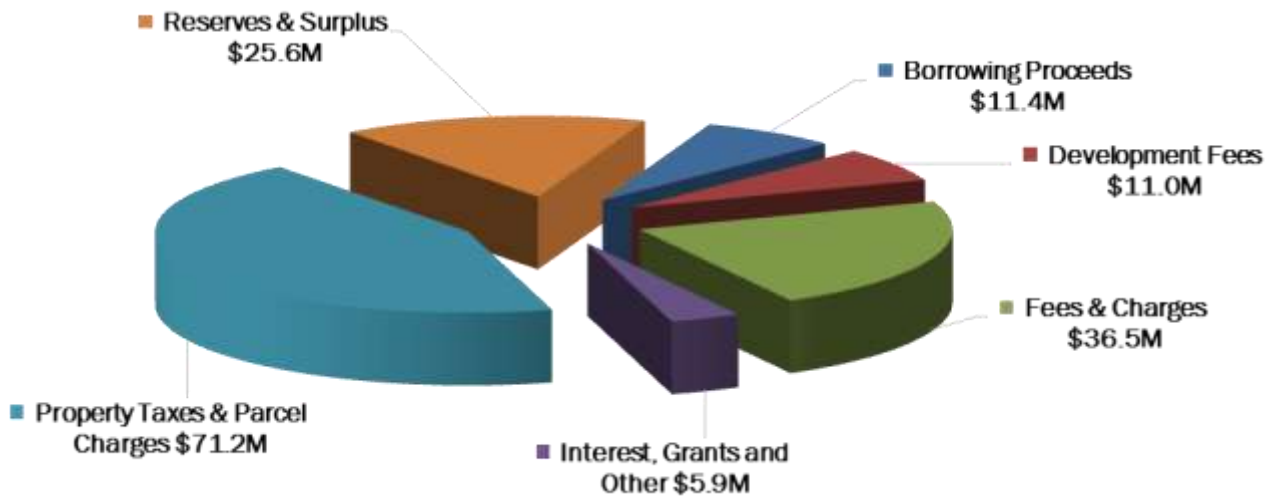
2014 Base Budget Increases

Staffing History and Forecast

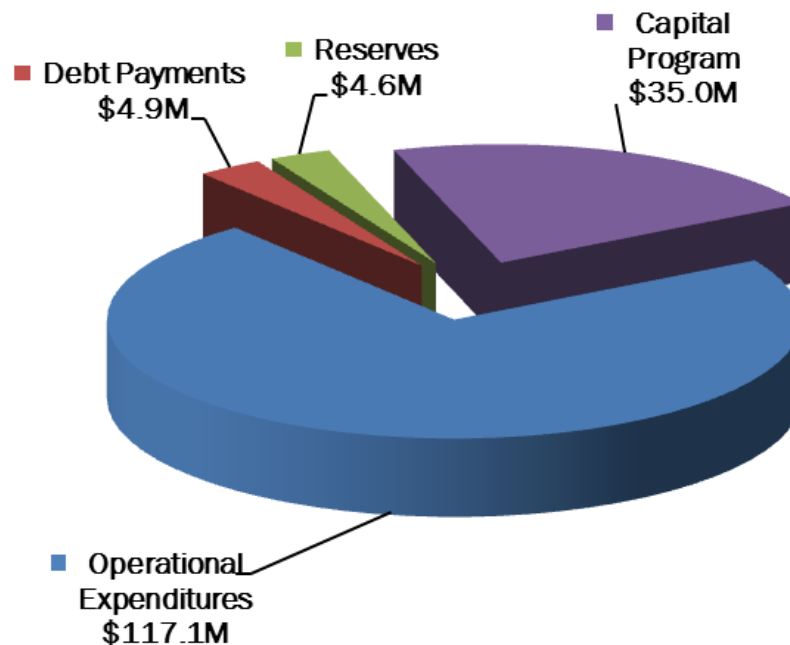
2014 REVENUES AND EXPENDITURES



Projected Revenues \$161.6 Million



Projected Expenditures \$161.6 Million



Administration	\$ 3.5M
Amortization	19.4M
Fire Protection	9.3M
Police Services	20.9M
Corporate & Financial Services	6.5M
Parks, Recreation and Gen. Gov. Prop.	20.9M
Public Works & Development Services	14.9M
Sewer	7.7M
Water	14.0M

FINANCIAL PLAN SUMMARY – REVENUES & EXPENDITURES



All Figures Represent \$'000 (thousands)

	Actual 2012	Actual 2013	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Revenues								
Property taxes	64,939	68,079	67,914	71,203	74,679	78,410	82,646	86,818
User fees and other revenue	33,986	34,291	35,462	36,461	37,961	39,955	41,614	42,896
Senior government transfers	4,421	3,773	6,386	4,035	4,983	3,920	4,308	3,420
Development revenue	5,627	9,799	35,894	- 5,452	11,062	12,893	8,607	7,392
Interest income	3,486	2,577	1,818	1,853	1,853	1,853	1,853	1,853
Contributed tangible capital assets	16,710	38,463	16,500	16,500	16,500	16,500	16,500	16,500
Property Sales	-	-	-	-	4,250	-	-	-
	129,168	156,982	163,974	124,600	151,288	153,531	155,528	158,879
	Actual 2012	Actual 2013	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Expenses								
Protective services	30,618	31,158	34,537	33,385	34,421	35,496	37,059	38,509
Transportation services	16,782	16,497	17,691	18,810	19,310	19,952	20,587	21,297
Recreation and culture	19,530	19,629	21,450	24,340	24,933	25,651	26,358	27,075
Water Utility	13,139	14,809	19,895	16,011	14,429	15,444	16,620	17,493
Sewer Utility	9,279	9,583	10,243	9,902	10,294	10,593	11,169	11,539
General government	13,307	13,566	16,680	12,525	13,037	13,367	13,993	14,488
Planning, other	3,940	5,487	4,514	4,401	4,373	4,481	4,594	4,708
	106,595	110,729	125,010	119,374	120,797	124,984	130,380	135,109
Annual Surplus	22,573	46,253	38,964	5,226	30,491	28,547	25,148	23,770
Other Items								
Borrowing proceeds	-	-	14,490	11,400	-	-	-	-
Amortizations expense funded by capital equity	17,136	17,621	18,015	19,391	20,125	20,928	21,766	22,637
Capital expenditures, principle payments & other	(23,645)	(13,516)	(64,064)	(21,144)	(34,135)	(31,376)	(24,955)	(25,597)
Contributed tangible capital assets	(19,875)	(16,710)	(12,250)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)
Transfers to (from) Reserves and Surplus	(\$3,811)	\$33,648	(\$4,845)	(\$1,627)	(\$19)	\$1,599	\$5,459	\$4,310

FUND BALANCE PROJECTIONS



(All figures \$ in thousands)

Accumulated Surplus and Funds Balance as at December 31, 2013

	General	Sewer	Water	Reserve Funds	Total
Operating Surplus	6,872	3,184	5,802		15,858
Reserve Accounts	27,711	3,150	2,105		32,967
Reserve Funds				32,152	32,152
Funds Balance	34,583	6,334	7,908	32,152	80,977
Equity in Capital Assets	600,959	120,588	105,946		827,494
Accumulated Surplus	635,542	126,922	113,854	32,152	908,471

Tangible Capital Assets are reported in the annual report as per PSAB Accounting Handbook Section 3150

Funds committed to previously approved work but not yet part of the 2014-2018 Financial Plan

	General	Sewer	Water	Reserve Funds	Total
Reserve Accounts	16,273	3,028	2,003		21,305
Reserve Funds				8,737	8,737
Adjustment	16,273	3,028	2,003	8,737	30,042

The above was approved in 2013, not yet complete-will be included in the 2014 budget amendment in May

Adjusted Funds Balance	General	Sewer	Water	Reserve Funds	Total
Operating Surplus	6,872	3,184	5,802		15,858
Reserve Accounts	11,438	122	102		11,662
Reserve Funds				23,415	23,415
	18,310	3,306	5,904	23,415	50,935

Planned Fund Changes	2014	2015	2016	2017	2018
General	(1,109)	(1,455)	216	1,932	2,328
Sewer	568	74	1,873	1,341	2,123
Water	179	482	233	(570)	(1,157)
Reserve Funds	(1,265)	880	(723)	2,756	1,016
	(1,627)	(19)	1,599	5,459	4,310

Planned Fund Balances	2014	2015	2016	2017	2018
General	17,201	15,746	15,962	17,894	20,222
Sewer	3,874	3,948	5,821	7,162	9,285
Water	6,083	6,565	6,798	6,228	5,071
Reserve Funds	22,150	23,030	22,307	25,063	26,079
	49,308	49,289	50,888	56,347	60,657

Equity in Capital Assets	2014	2015	2016	2017	2018
Beginning Balance	827,494	843,086	869,641	892,542	908,087
Capital Planned	18,483	30,179	27,330	20,811	21,414
Developer Contributed	16,500	16,500	16,500	16,500	16,500
Amortization	(19,391)	(20,124)	(20,929)	(21,766)	(22,637)
	843,086	869,641	892,542	908,087	923,364
Accumulated Surplus	892,394	918,930	943,430	964,434	984,021

KEY ACCOUNT BALANCES



KEY REVENUE ACCOUNTS

All figures represent \$'000 (thousands)

Account Category (G/L#)	Actual					Budget					
	2009	2010	2011	2012	2013	2013	2014	2015	2016	2017	2018
Revenue & Taxation											
Taxes - General Revenue (16000-4000)	-49,638	-52,869	-56,414	-60,028	-63,075	-62,881	-66,119	-69,499	-73,131	-77,261	-81,353
Grants in Lieu - Provincial (16000-4060)	-740	-684	-1,077	-1,188	-1,256	-1,247	-1,247	-1,247	-1,247	-1,247	-1,247
Grants in Lieu - Other (16000-4060)	-1,102	-1,167	-1,163	-1,157	-1,099	-1,137	-1,154	-1,154	-1,154	-1,154	-1,154
MFA Discharge (12400-4380)	-1	-5	-93	-	-	-	-	-	-	-	-
Investment Interest (15000-4295)	-3,178	-2,706	-2,663	-2,671	-1,968	-1,100	-1,135	-1,135	-1,135	-1,135	-1,135
Gain/Loss - Property For Resale (15000-4298)	-265	-396	-672	-6	-111	-	-	-4,250	-	-	-
Surplus Transferred In (15000-4520)	-1,091	-169	-119	-	-	-	-815	-2,525	-50	-50	-50
Prov. Grant (Unconditional) (10000-4253)	-942	-923	-1,314	-1,085	-530	-942	-942	-942	-942	-942	-942
Recycling Fees (51000-4220)	-86	-85	-75	-77	-71	-100	-100	-100	-100	-100	-100
Dog Licences (26000-4340)	-282	-303	-234	-260	-251	-280	-270	-270	-270	-270	-270
Property Management											
Commercial Lease Revenue-Tower (multiple)	-1,153	-1,135	-1,090	-1,059	-950	-1,151	-1,171	-1,171	-1,171	-1,171	-1,171
Parking Revenue-Tower Commercial (11800-4310)	-150	-156	-144	-139	-162	-144	-144	-144	-144	-144	-144
Common Cost Recovery - Tower (11800-4310)	-332	-295	-301	-306	-303	-320	-320	-320	-320	-320	-320
Protective Services											
Towing and contract revenue (21000-4230)	-	-	-	-	-	-	-	-10	-10	-10	-10
False Alarm Fines (21000-4240)	-119	-184	-127	-119	-129	-48	-90	-90	-90	-90	-90
PM Cost Share - RCMP Contract (21000-4258)	-890	-937	-956	-1,037	-	-	-	-	-	-	-
Sale of Service (21000-4650)	-43	-69	-29	-61	-31	-	-	-	-	-	-
Recreation											
Planet Ice-Ice Rentals (47600-4500)	-165	-156	-170	-168	-190	-156	-159	-162	-165	-165	-165
Leisure Centre Admissions (47500-4110)	-822	-857	-847	-907	-876	-856	-867	-883	-897	-897	-897
Lessons/Prog Fees - Swimming (47500-4320)	-388	-388	-387	-390	-430	-360	-360	-360	-360	-360	-360
Corporate Fitness Revenue (47500-4321)	-91	-90	-95	-59	-52	-115	-115	-115	-115	-115	-115
L.C. - General Program Revenue (47500-4322)	-122	-101	-116	-65	-52	-167	-167	-167	-167	-167	-167
Development Services											
Building Permits (24000-4445)	-1,418	-1,946	-1,470	-1,286	-1,762	-1,734	-1,734	-1,734	-1,734	-1,734	-1,734
Business Licences (53300-4342)	-576	-600	-595	-610	-614	-575	-610	-610	-610	-610	-610
Application Fees - Rezoning (53110-4120)	-91	-128	-199	-114	-126	-115	-115	-115	-115	-115	-115
Application Fees - Subdivision (53110-4122)	-71	-103	-108	-122	-79	-115	-116	-116	-116	-116	-116
Application Fees - Dev Permit (53110-4124)	-119	-107	-193	-157	-145	-159	-161	-161	-161	-161	-161
Subdivision Inspection Fees (32110-4220)	-363	-428	-600	-542	-505	-315	-315	-315	-315	-315	-315
Public Works											
Sales - Gravel (33100-4510)	-500	-500	-500	-500	-230	-500	-500	-500	-500	-500	-500
GVTA Grant - Roads (33100-4260, 4261)	-1,171	-262	-758	-470	-1,046	-752	-1,171	-1,171	-1,171	-1,171	-1,171

KEY ACCOUNT BALANCES



KEY EXPENDITURE ACCOUNTS

All figures represent \$'000 (thousands)

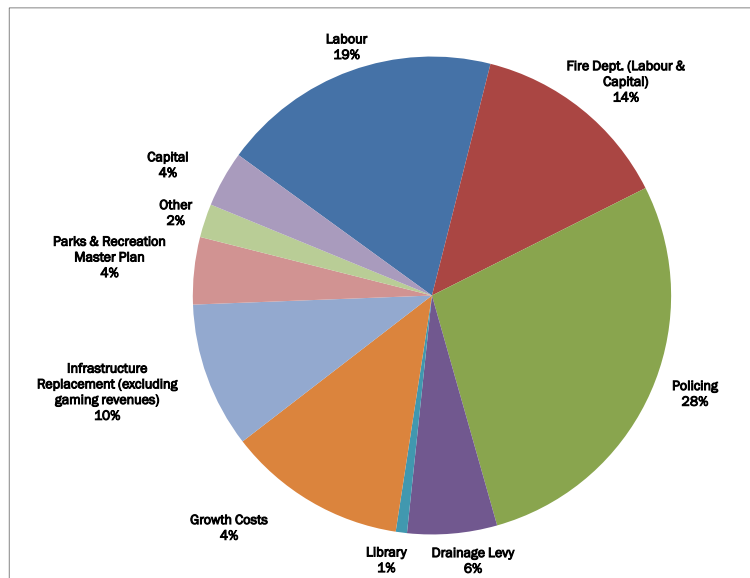
Account Category (G/L#)	Actual					Budget					
	2009	2010	2011	2012	2013	2013	2014	2015	2016	2017	2018
Legislative Services											
Grants & Donations (80B) (13000-6180)	66	55	57	78	65	92	62	62	62	63	63
Training - Council (13000-6400)	7	-	-	3	-	16	16	16	16	16	16
Fire Department											
Fire Fighting Salaries (22000-5501)	3,381	3,979	4,425	4,715	5,829	6,173	5,989	6,219	6,438	6,659	6,896
Paid on Call Relief Wages (22000-5505)	451	432	453	498	554	498	348	439	476	671	848
Paid on Call Wages (22000-5600)	689	544	506	564	551	514	501	514	705	718	731
Contract (Emergency 911) (22000-7007)	115	101	128	107	109	129	116	118	139	142	144
Hall #4 - Paid on Call (22041-5600)	-	-	-	-	-	-	-	-	-	-	-
Police Services											
Centralized Dispatch (21140-7051)	1,059	917	917	917	917	917	917	917	945	973	1,003
Regular Members Contract (21200-7007)	10,933	11,679	12,654	13,476	13,092	15,517	16,246	16,571	16,998	17,877	18,641
Corporate Services											
Insurance (12101-6210)	650	695	657	570	744	777	799	805	811	817	823
Recruiting Costs (12102-7065)	27	55	82	40	57	49	49	49	49	49	49
Fiscal Services											
Contribution to Core Reserve (10000-9020)	5,757	5,777	5,953	5,953	5,519	5,836	5,856	5,856	5,856	5,856	5,856
Transfers to Capital Works Res (10000-9400)	855	1,171	1,332	647	894	651	746	649	1,191	620	1,175
Transfers to Fire Dept Cap Acq (10000-9400)	1,006	1,069	1,163	1,223	1,280	1,150	1,292	688	772	902	1,032
Transfers to General Capital (10000-9400)	-314	301	16	-95	-423	-	-	-	-	-	-
Transfers to General Capital (10000-9410)	2,166	2,710	2,172	2,330	2,914	2,845	3,114	5,477	2,916	3,540	3,186
Contribution to Self-Insurance (12400-9021)	45	45	45	45	45	45	45	45	45	45	45
Transfers to Equip Replc-Ops (33100-9400)	920	990	1,089	1,175	1,286	1,235	1,237	1,286	1,337	1,390	1,443
Other											
Fraser Valley Regional Library (47200-7007)	2,197	2,220	2,470	2,486	2,597	2,597	2,619	2,619	2,711	2,806	2,904
Consulting - Engineering (32100-7005)	143	112	49	42	95	108	86	86	86	86	86
Recycling Contract (51000-7007)	936	1,209	1,099	1,225	1,327	1,311	1,345	1,376	1,408	1,441	1,475
GVRD Water Purchases (71000-7380)	5,410	5,564	5,966	6,571	7,096	7,600	8,254	9,056	9,918	10,933	11,641
GVRD Sewer Admin Fees (61000-6005)	2,861	2,950	3,198	3,366	3,508	3,508	3,618	3,786	3,955	4,123	4,207

2014 BASE BUDGET INCREASES



The 2014 property tax increase is the result of the following service enhancements and capital projects:

Conceptual Overview of Distribution of New Revenue - \$3.8 million in 2014 Budget Increases



There were several requests for funds to address emerging issues. More information on each request can be found on the website www.mapleridge.ca/DocumentCenter/View/1601 in the departmental business plans (a separate document used to support the budget decision-making process).

Incremental Adjustments (in \$ thousands)

Item (\$ in thousands)	2014	2015	2016	2017	2018
General Revenue Surplus	78	99	212	107	115
Incremental Adjustments and Capital to be funded from Accumulated Surplus					
Items Previously Approved By Council					
Document Management Implementation (2 yrs.)	150				
Façade Improvement Program	25				
Proposed Operating Items					
Treat noxious weeds on municipal property (5 yrs.)	250				
Planning - Hammond Area Plan	130				
Information Technology Security Audit	20				
Parks & Rec. - Joint Leisure Services Review	15				
Proposed Capital Items					
Drainage - Flood Study N. Alouette	150				
Drainage - ISMP Watershed Review	350				
Downtown Improvement - Lougheed Hwy (224 - 226)		2,400			
Transfer from Accumulated Surplus	(1,090)	(2,400)			
General Revenue Surplus	78	99	212	107	115

STAFFING HISTORY AND FORECAST



The following table indicates the number of full-time equivalent (FTE) staff budgeted in each department for the years 2013 through 2018.

	Full Staffing (Budget)					
	2013	2014	2015	2016	2017	2018
Office of the Chief Administrative Officer						
CAO Administration	7.0	6.0	4.5	4.5	4.5	4.5
Communications	0.0	1.4	1.4	1.4	1.4	1.4
Human Resources	7.5	7.0	7.0	7.0	7.0	7.0
Strategic Economic Initiatives	4.0	4.0	4.0	4.0	4.0	4.0
	18.5	18.4	16.9	16.9	16.9	16.9
Community Development, Parks & Recreation Services						
CDPR Administration	2.0	2.0	2.0	2.0	2.0	2.0
Community Services	12.5	12.5	12.5	12.5	12.5	12.5
Parks & Facilities	45.5	46.5	46.5	46.5	46.5	46.5
Recreation	43.5	45.0	45.0	45.0	45.0	45.0
	103.5	106.0	106.0	106.0	106.0	106.0
Corporate & Financial Services						
CFS Administration	3.0	4.0	4.0	3.0	3.0	3.0
Clerks	9.4	10.5	10.5	10.5	10.5	10.5
Finance	17.6	17.6	17.6	17.6	17.6	17.6
Information Services	15.0	15.0	15.0	15.0	15.0	15.0
Fire Department	60.0	60.0	60.0	60.0	60.0	60.0
Police Services	44.5	45.0	45.0	45.0	45.0	45.0
	149.5	152.1	152.1	151.1	151.1	151.1
Public Works & Development Services						
PWD Administration	2.0	2.0	2.0	2.0	2.0	2.0
Engineering	28.0	27.0	27.0	27.0	27.0	27.0
Licenses, Permits & Bylaws	30.5	30.5	30.5	30.5	30.5	30.5
Operations	74.9	74.9	74.9	74.9	74.9	74.9
Planning	17.0	18.0	17.0	17.0	17.0	17.0
	152.4	152.4	151.4	151.4	151.4	151.4
	423.9	428.9	426.4	425.4	425.4	425.4

* RCMP contract members are not included in Police Services staff count

STAFFING HISTORY AND FORECAST



Budgeted Full-Time Equivalent Staff per Department

The 2014 estimate of **428.9** full-time equivalent staff is an increase of **5.0** from 2013. Changes are outlined below:

CHIEF ADMINISTRATIVE OFFICER'S OFFICE

Administration	Moved:	Manager Corporate Communications to Communications Administrative Assistant to Communications (0.4 FTE)
	Removed:	Executive Assistant
	Added:	Research Technician (0.5 FTE) Confidential Administrative Assistant (0.5 FTE)
Communications	Moved:	Manager Corporate Communications from Administration Administrative Assistant from Administration (0.4 FTE)
Human Resources	Removed:	Human Resources Officer
	Changed:	Manager of Payroll & Employee Relations to Manager of Human Resources Human Resources Assistant to Human Resources Advisor Clerk 2 (0.5 FTE) to Human Resources Associate (FT)

COMMUNITY DEVELOPMENT, PARKS & RECREATION SERVICES

Parks & Facilities	Removed:	Recreation Facilities Supervisor
	Moved:	Booking Clerk to Recreation and Changed to Field Allocator
	Added:	Maintenance Technician Tradesperson 1 - Gardener Labourer
Recreation	Added:	Research Technician (0.5 FTE)
	Moved:	Booking Clerk from Parks & Facilities and Changed to Field Allocator

CORPORATE & FINANCIAL SERVICES

Administration	Added:	Records Management Assistant (2014 & 2015)
Clerks	Changed:	Records Mgmt. Clerk (0.5 FTE) to Records Mgmt. Coordinator (1.0 FTE) Emergency Program Specialist to Emergency Program Coordinator Switchboard (Clerk Typist 3) to Receptionist Switchboard Operator
	Removed:	Clerk 3 (0.4 FTE)
	Added:	Assistant Property & Risk Manager
Finance	Changed:	Accountant 3 to Financial Analyst
Information Technology	Changed:	System Analyst 1 to Computer Support Specialist
	Changed:	User Support Assistant to Help Desk Coordinator
Fire Services	Changed:	Fire Chief to Deputy Fire Chief Fire Captain to Fire Lieutenant
Police Services	Changed:	Data Management Coordinator to Protective Services Clerk Manager Police Services - Operations to Support Services to Supervisor and Volunteer Services Supervisor PRIME Operator to MNI Operator

PUBLIC WORKS & DEVELOPMENT SERVICES

Engineering	Changed:	Engineering Inspector 3 to Engineering Inspector 2
	Removed:	Draftsperson 2 Instrumentperson 1
	Added:	Engineering Technologist 1
Licences, Permits & Bylaw Enforcement	Changed:	Licence Inspector/Bylaw Officer to Bylaw Enforcement Officer (0.5 FTE)
Operations	Changed:	Engineering Technologist 1 to Engineering Technologist – Projects
Planning	Added:	Planner 2 (1 FTE for 2014)

Departmental Business/Financial Plans

Office of the Chief Administrative Officer

Community Development, Parks & Recreation Services

Corporate & Financial Services

Public Works & Development Services

The Office of the Chief Administrative Officer (CAO) is the liaison between Council and staff and provides overall leadership and direction for the administration. The primary role of the CAO is to provide policy options and recommendations to Council and to ensure that Council's priorities are implemented. A summary of some of our 2013 accomplishments in the division is shown below, followed by efficiency and effectiveness initiatives which were undertaken by all areas and the business challenges relevant to the 2014-2018 planning period.

The subsequent pages in the CAO section provide information on the departments reporting to this division, including staffing, 2014 workplan highlights, performance measurements and budgets. Departments within this division include Administration, Communications, Emergency Program, Human Resources, Strategic Economic Initiatives and Sustainability & Corporate Planning.

Select 2013 Division Accomplishments

- Year 3 of the Town Centre Investment Incentives Program included an extension for commercial, contract administration as well as marketing and research on job incentives.
- Once again, the Business Planning and Budget session was live-streamed over the internet. Questions from the public came in through several mediums including Facebook and Twitter and were addressed live during the video broadcast.
- Work continued on the proposed Albion Flats land exchange and the Town Centre land development.
- Created a True North Fraser brand, prepared a parking strategy and investigated campground and outdoor recreational activity proposals.
- Launched the Business Innovation Accelerator program including BCIT courses and BusinessSTART seminars.
- Developed the visual brand for the Customer Service program to ensure our customer feedback program has high visibility within our community.

Efficiency/Effectiveness Initiatives

- The business planning framework keeps the organization on track and in alignment with the Corporate Strategic Plan.
- In-sourcing and other cost-saving changes:
 - using social media sites enables us to monitor and enhance communication on specific issues and projects and creates fast interactions with our citizens, while reducing calls and emails.
 - using local designers and contractors and in-house photography creates better content for our image bank and contains costs.
 - integrated taxation mail-out, website and ad campaign moved more people to action on our website to create a more personal experience for our taxation customers.

- Improved technology of the Emergency Operation Centre including radios, computers and mobile devices enabling more rapid activation and ability to operate as a "virtual EOC."
- Invest North Fraser economic partnership delivers cost sharing on regional investment attraction initiatives and strategic partnerships.
- Health and Safety Certificate of Recognition rebate of \$58,674.
- Completed an extensive audit of our payroll system to identify efficiencies to be implemented in 2014.
- Received grant funding for wages and energy improvements of \$225,000 since 2010. The energy savings continue to deliver \$41,000 annually. Semi-annual energy performance reports and meetings with area managers are helping to identify further opportunities to save energy and cut costs.
- Our work in carbon emissions reporting has achieved an annual rebate of the carbon tax paid on the energy and fuel purchases, resulting in rebates of \$165,000 since 2008.
- Energy management program being extended to District-owned, contractor-operated facilities (Arts Centre Theatre, business tower), extending the scope and potential savings of the program.
- An inquiry tracking tool was developed by using existing service desk software, providing a "free" solution to enhance customer service.

Business Perspective

- As our population grows, so does our business. The importance of a structured framework to help maintain alignment and accountability between Council direction and numerous service areas and individual employees continues to increase.
- Provincial requirements for carbon neutrality may at some point extend to municipalities. The cost to purchase carbon offsets for the corporate carbon emissions is estimated at \$65,000 annually and is not currently funded in the financial plan.
- Reduced funding available from other levels of government through the elimination of grants.
- Downloading of emergency responsibility to local government, e.g. Livestock transfer expenses.
- Emergency Social Services is responding more frequently to events where, due to social issues, the affected citizens require support beyond the 72 hours provided for by the Province.
- We must maintain focus on succession planning and development of talent pipelines for key roles as our workforce continues to age.
- To support the achievement of business imperatives, Human Resources (HR) will require greater focus on strategic HR initiatives (e.g. talent management, leadership development, managing performance) while at the same time maintaining service excellence on transactional HR initiatives (e.g. payroll and benefits administration).



Services Provided

The Administration Division of the Office of the CAO is responsible for the overall administration of the 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 organizational and operating procedures.

The Sustainability & Corporate Planning Department develops and administers a framework to maintain strategic alignment throughout the organization. The department's responsibilities include providing Council and the Corporate Management Team with information for strategic planning purposes and ensuring the framework is followed to align policies and activities with this direction. Projects, research and policy development are also undertaken, along with managing the organization's corporate sustainability initiatives.

2014 Workplan Emphasis

Work with Council will continue on the strategic direction and priorities for the community to ensure the delivery of excellent service to our citizens. This work will include supporting cross departmental Customer Services initiatives. We will continue to explore and implement programs and ideas of a capital and operating nature that save time and money in the delivery of services.

A focus for 2014 will be on the development of a program to attract jobs to Maple Ridge, in alignment with Council direction on the Commercial and Industrial Strategy. Another area of focus is on community input: community surveys to help inform Council for the 2015-2018 period; and continuing to enhance community participation in the business and financial process. Energy management initiatives will continue with the LED streetlight new development pilot project and continued implementation of the Corporate Strategic Energy Management Plan.



Performance Measurement

KEY PERFORMANCE MEASURES

- Reduce Municipal Hall and Municipal Office Tower electricity consumption by 2% in 2014 from 2013 levels.

HIGH-LEVEL COMMUNITY GOALS

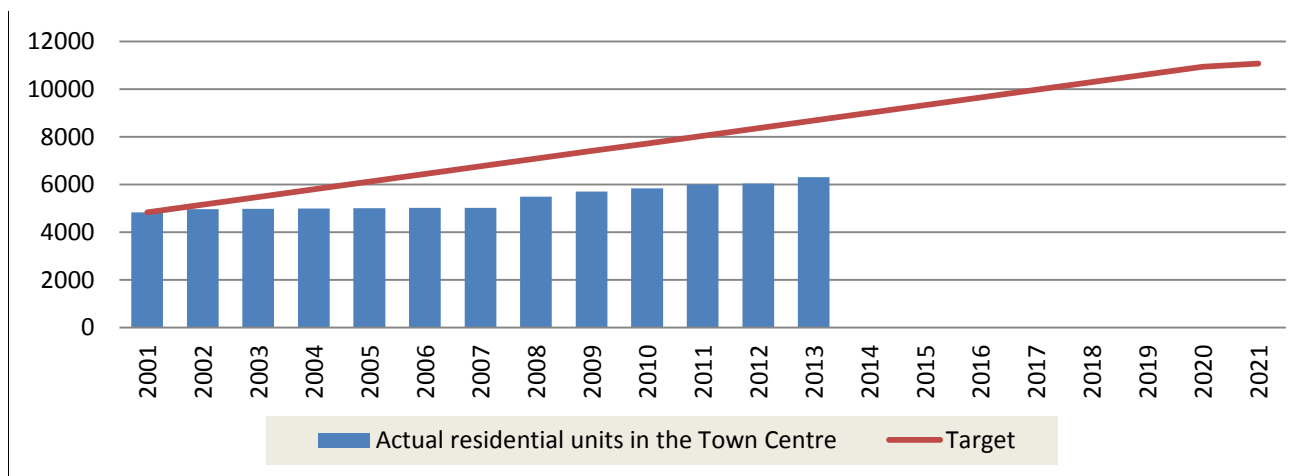
Increase Residential Density in the Town Centre

Target Statement

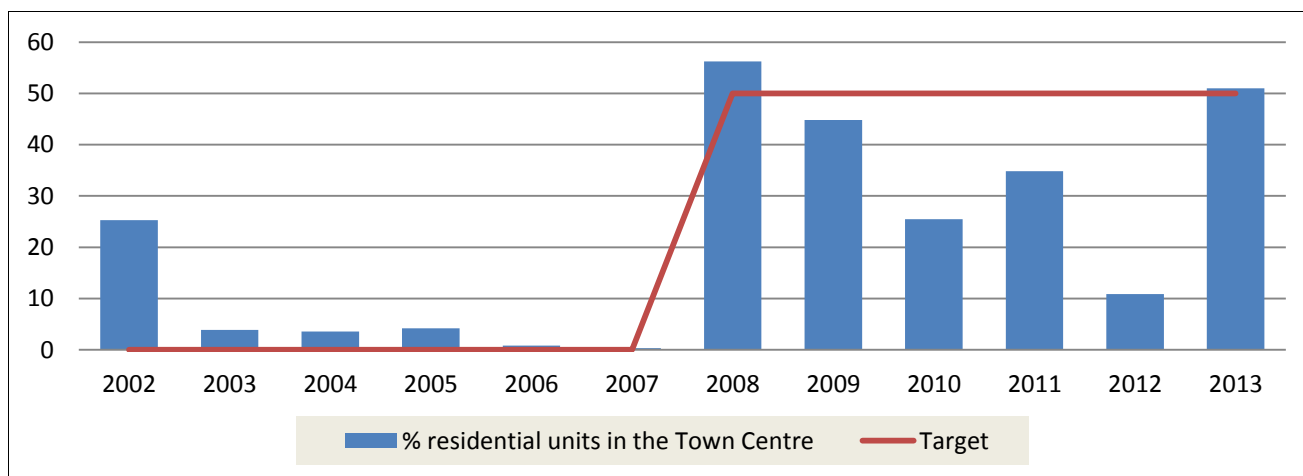
Encourage residential development in the town centre. According to projections in the Official Community Plan, 50% of the community’s population growth should occur in the town centre.

Overview

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



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



Status Report

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



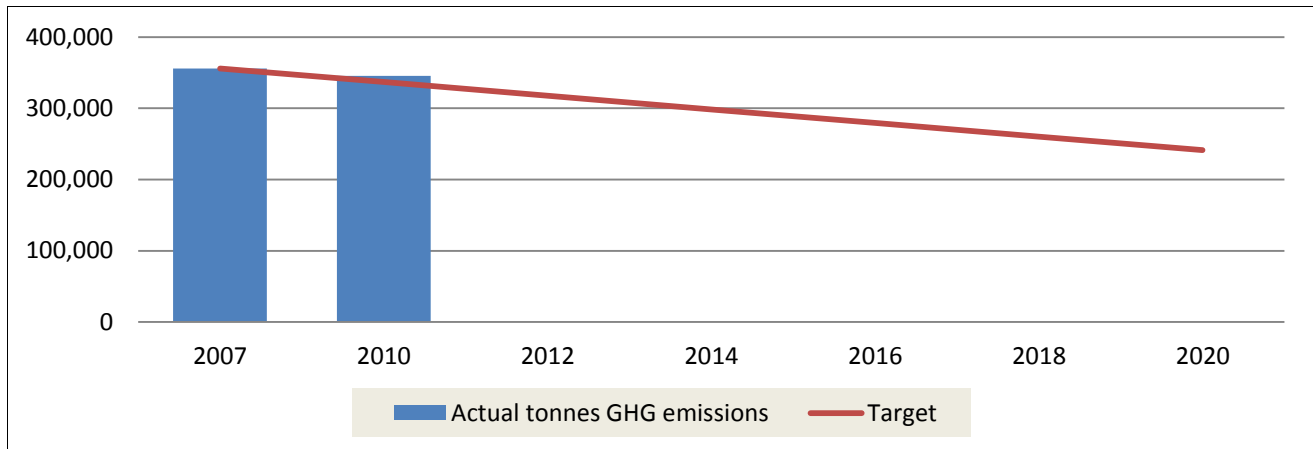
Community GHG Emissions

Target Statement

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

Overview

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



Status Report

Source: Updated Community Energy & Greenhouse Gas Emissions Inventory: 2007 and 2010 Report dated February 20, 2014, from BC's Ministry of Environment. Total emissions reported in this chart include the category Buildings-Large Industrial. This category is not included in the Provincial totals, but shown instead as a separate memo item. Note: 2012 CEEI Reports are planned for release in 2014.



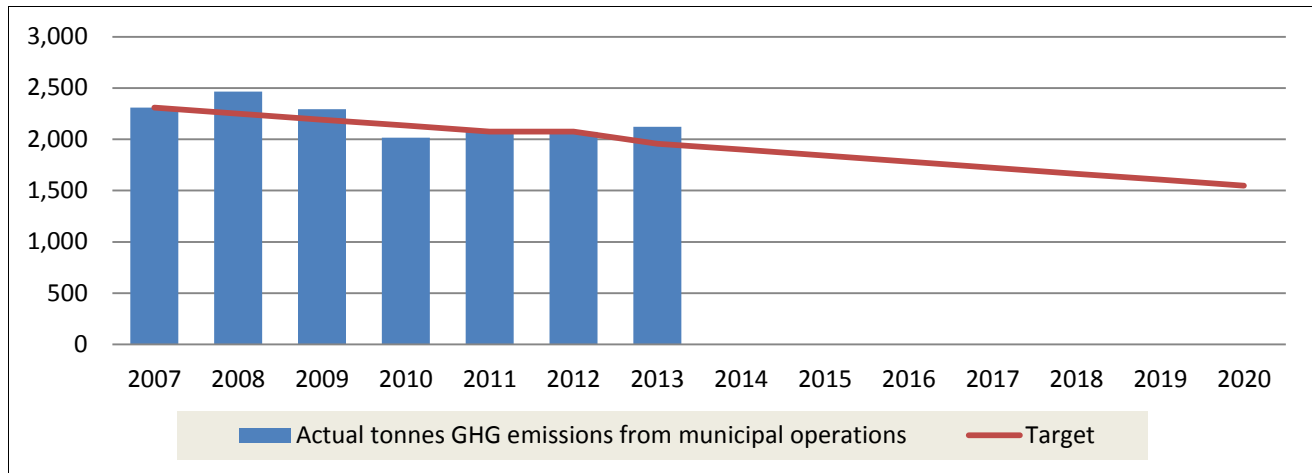
Carbon Neutral Municipal Operations

Target Statement

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

Overview

This graph shows the amount of greenhouse gas (GHG) emissions created by the provision of municipal services each year. GHG emissions are produced when we operate municipal cars, fire trucks, street sweepers and lawn mowers, light up sports fields, municipal hall and streetlights and heat municipal, swimming pools and other municipal buildings. Note: There has been a shift to our previous years’ inventory. In 2013, Maple Ridge staff transferred our corporate GHG emissions data into SMARTTool to ensure our data for past years, developed in advance of current provincial guidelines and current years are now in alignment.

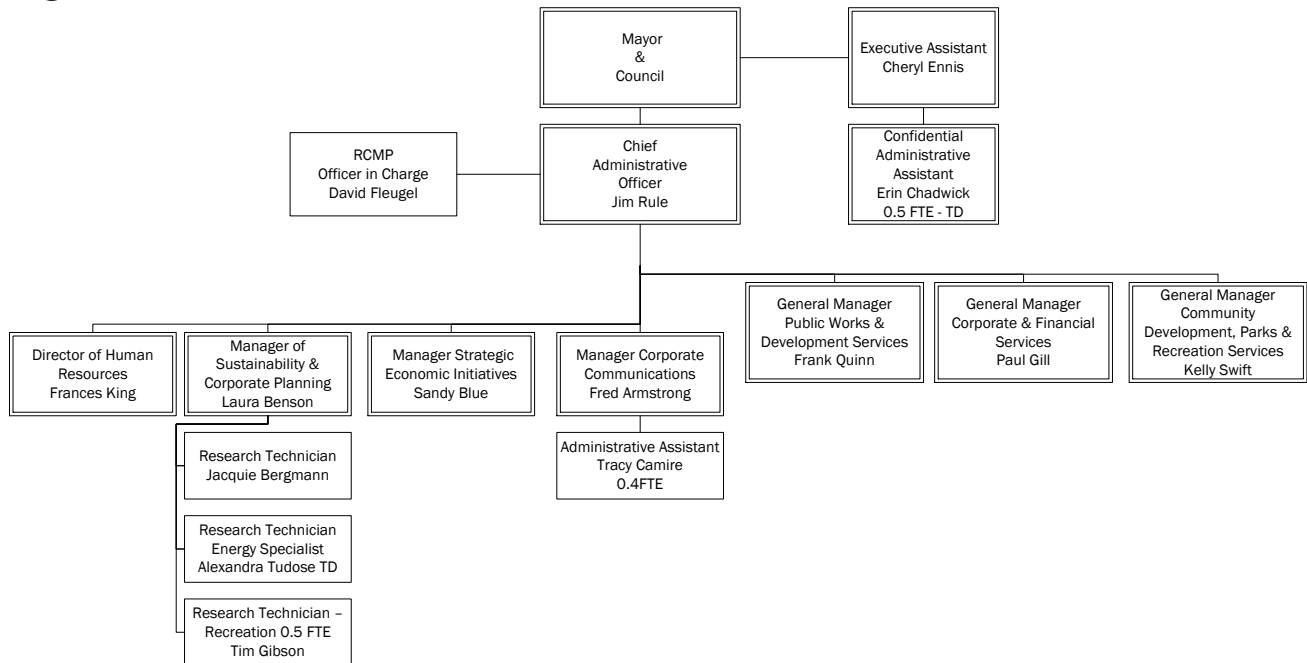


Status Report

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



Organization Chart



These positions all report to Administration but some are budgeted to other areas.

Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Chief Administrative Officer	1.0	1.0	1.0	1.0	1.0	1.0
Manager Corporate Communications	1.0	-	-	-	-	-
Manager of Sustainability & Corporate Planning	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant	2.0	1.0	1.0	1.0	1.0	1.0
Research Technician	1.6	2.5	1.5	1.5	1.5	1.5
Confidential Administrative Assistant	-	0.5	-	-	-	-
Administrative Assistant	0.4	-	-	-	-	-
Full-Time Equivalent	7.0	6.0	4.5	4.5	4.5	4.5

OFFICE OF THE CAO – ADMINISTRATION including SUSTAINABILITY & CORPORATE PLANNING



Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Administration

All figures represent \$'000 (thousands)

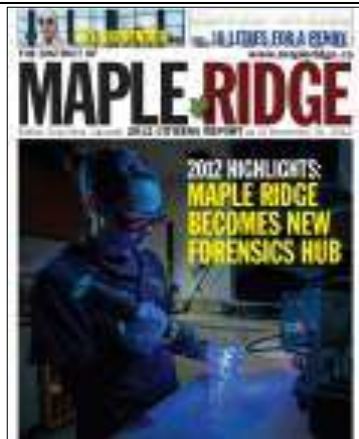
	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Conventions & Conferences (12100/12101-6051)	9	7	19	19	-	-	19	19	19	19
Lease Expense (11000-6230)	120	117	107	107	-	-	107	107	107	107
Memberships (12100-6270)	28	34	29	29	-	-	29	29	29	29
Other (multiple)	216	130	1,234	217	-1,017	-82%	223	229	236	243
Prov. Grant (Conditional) (12101-102-4252)	-26	-53	-40	-	40	-100%	-	-	-	-
Salaries (12100/12101-5500)	631	613	603	571	-32	-5%	585	600	616	631
Studies & Projects (10000-6380)	69	43	373	116	-257	-69%	116	116	116	116
TOTAL ADMINISTRATION	1,047	891	2,324	1,058	-1,265	-54%	1,079	1,099	1,122	1,144

* Includes Administration as well as Sustainability & Corporate Planning functions

Financial Plan – Legislative Services

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Committee Costs (13000-6045)	-	1	4	4	-	-	4	4	4	4
Conventions & Conferences (13000-6051)	24	19	21	21	-	-	21	21	21	21
Grants & Donations (13000-6180)	78	65	92	62	-30	-32%	62	62	63	63
Miscellaneous (13000-6275)	9	6	8	8	-	-	8	8	8	8
Public Relations (13000-7060)	5	4	11	11	0	0%	11	11	11	11
Salaries (13000-5500)	472	481	469	471	2	0%	481	491	502	512
Training (13000-6400)	3	-	16	16	-	-	16	16	16	16
Utilities - Telephone (13000-6520)	5	5	7	7	-	-	7	7	7	7
TOTAL LEGISLATIVE	596	581	626	598	-28	-4%	609	619	630	640



Services Provided

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

In the area of public education we will work with the Engineering Department to support their traffic calming work in targeted neighbourhoods. Working in conjunction with the Clerks Department we will develop and implement a plan to educate voters and encourage participation on Election Day.

2014 Workplan Emphasis

In order to enhance the customer experience on the website we will develop a marketing campaign to educate the public on the ‘Notify Me’ function and work with CDPR to roll out a pilot program to evaluate the new citizen engagement module on the website and within social media. In conjunction with the Municipal Emergency Program we will update and improve the structure and information on the Emergency Program pages.

There is a perception that the term ‘Municipality’ is associated with small towns versus the designation ‘City’ being associated with more urban communities. We will assist the Clerk’s Department in seeking the approval of the electors to change the classification of Maple Ridge from a District Municipality to a City.

As part of our commitment to reducing energy consumption through easy changes in behaviour we will work with Sustainability & Corporate Planning to recreate a brand for the W.A.T.T.S. UP? Committee.

Performance Measurement

KEY PERFORMANCE MEASURES

- Increase the level of satisfaction residents express with the amount of information they receive from Maple Ridge.

HIGH-LEVEL COMMUNITY GOALS

Website Visits

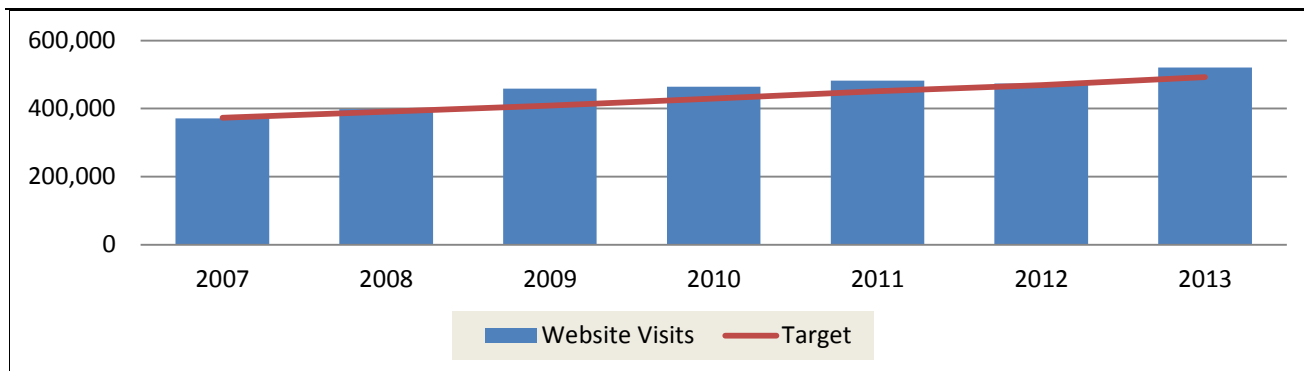
Target Statement

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

Overview

In terms of the best way of communicating with residents, preferences continue to shift away from traditional print toward digital mediums. The Maple Ridge website is becoming increasingly important in communicating and providing services to residents.

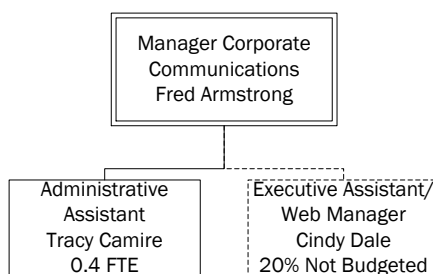
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Status Report

Website visits increased by more than 10% over 2012.

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level

Position	2013	2014	2015	2016	2017	2018
Manager Corporate Communications	-	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	-	0.4	0.4	0.4	0.4	0.4
Full-Time Equivalent	-	1.4	1.4	1.4	1.4	1.4

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Communications

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Advertising (12105-6010)	23	22	30	30	-	-	30	30	30	30
Consulting (12105-7005)	13	28	41	29	-12	-29%	29	29	29	29
Miscellaneous (12105-6275/6280)	5	4	8	8	-	-	8	8	8	8
Publicity & Promotions (12105-6330)	10	14	20	18	-3	-13%	18	18	18	18
Salaries (12105-5500)	136	162	150	145	-4	-3%	149	152	156	160
TOTAL COMMUNICATIONS	187	230	249	230	-19	-8%	233	237	241	245



Services Provided

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

The Emergency Program is also responsible for providing Emergency Social Services (ESS). ESS is a

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

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

2014 Workplan Emphasis

The Emergency Program Coordinator will train Deputy Emergency Social Services Directors to manage Level 1 activations and to take on an enhanced role in training and retention of volunteers.



Performance Measurement

KEY PERFORMANCE MEASURES

- Ensure adequate commitment to Municipal Joint Emergency Program staff and volunteer development.

HIGH-LEVEL COMMUNITY GOALS

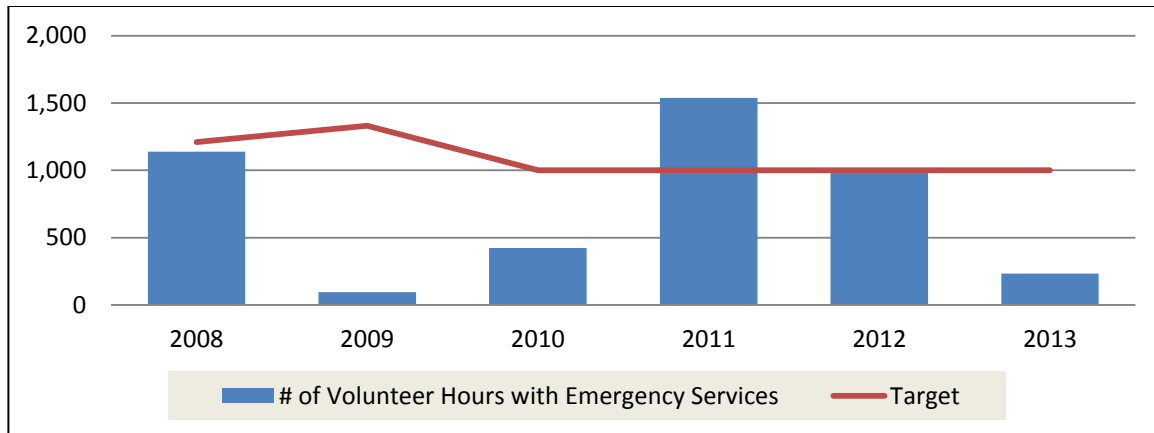
Emergency Services Volunteers

Target Statement

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

Overview

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

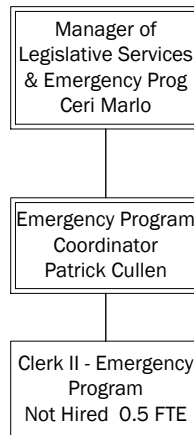


Status Report

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



Organization Chart



Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Emergency Services

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Conventions & Conferences (23000-6051)	1	1	3	3	-	-	3	3	3	3
PM - Cost Recovery (23000-4236)	-15	-9	-14	-15	-0	2%	-15	-15	-15	-15
Program Costs (multiple)	33	15	21	15	-6	-29%	15	15	15	15
Prov. Grant (Conditional) (multiple)	-5	0	-5	-	5	-100%	-	-	-	-
Salaries (23000-5500)	73	52	107	109	2	2%	112	114	117	120
TOTAL EMERGENCY	87	59	112	112	1	1%	115	118	120	123



Services Provided

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

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

Performance Measurement

KEY PERFORMANCE MEASURES

- Career development programs, particularly certification programs, can support staff in their current jobs as well as preparing them for future opportunities.

2014 Workplan Emphasis

As part of the Customer Experience Enhancement we will design, implement a peer recognition program and explore the feasibility of developing organizational service standards. We will provide leadership in coordinating internal department Open Houses in order to inform staff about programs and services provided outside of their home department.

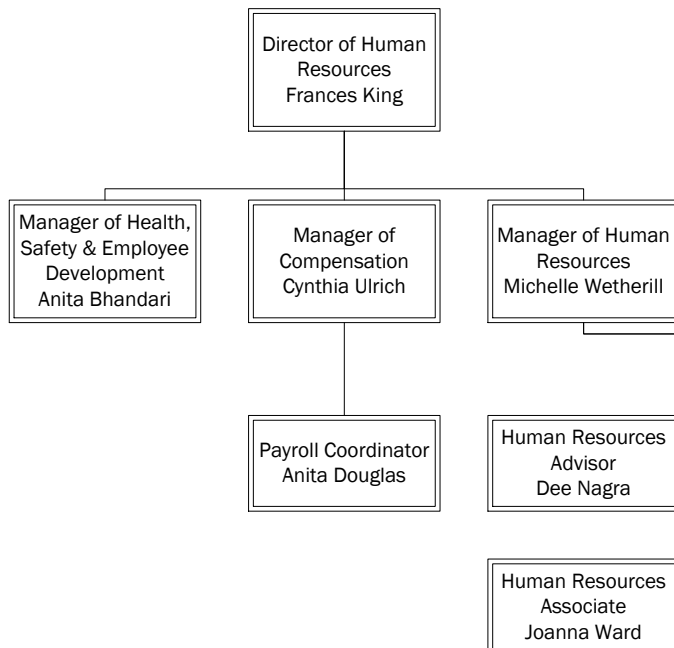
We will enhance the existing performance management system to drive qualitative behaviours (including enhancing the linkage and accountability between Council direction and employee performance plans) that lead to business results.

We will implement the Manager self-serve module (efficiency and effectiveness) of the Applicant Tracking System.

The Attendance Management Program will be refreshed and delivered using an organization-wide approach and the Disability Management Program will be designed and implemented.



Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
Director of Human Resources	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Human Resources	-	1.0	1.0	1.0	1.0	1.0
Manager of Payroll & Employee Relations	1.0	-	-	-	-	-
Manager of Health, Safety & Employee Development	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources Officer	1.0	-	-	-	-	-
Manager of Compensation	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources Advisor	-	1.0	1.0	1.0	1.0	1.0
Payroll Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources Associate	-	1.0	1.0	1.0	1.0	1.0
Human Resources Assistant	1.0	-	-	-	-	-
Clerk 2	0.5	-	-	-	-	-
Full-Time Equivalent	7.5	7.0	7.0	7.0	7.0	7.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Human Resources

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Consulting (12102-7005)	15	69	19	19	-	-	19	19	19	19
Miscellaneous (12102-6275)	10	12	13	11	-2	-13%	11	11	11	11
Program Costs (multiple)	233	164	237	217	-19	-8%	217	217	217	217
Recruiting Costs (12102-7065)	40	57	49	49	-	-	49	49	49	49
Salaries (12102-5500)	714	659	788	765	-23	-3%	791	817	843	864
Service Severance Accrual	200	17	-	-	-	-	-	-	-	-
Studies & Projects (12102-6380)	-	-	470	-	-470	-100%	-	-	-	-
Training (multiple)	148	181	306	231	-75	-25%	237	244	251	257
TOTAL HUMAN RESOURCES	1,359	1,158	1,881	1,292	-590	-31%	1,324	1,357	1,390	1,418



Services Provided

Invest Maple Ridge provides information and resources to help citizens start or grow their business. We market investment opportunities in Maple Ridge to our priority sectors – Advanced Technology, Education, Tourism and Agriculture. Our goal is to attract industrial and commercial investment to diversify our tax base and create high value local jobs. Maple Ridge is proud to offer a “one-stop” Film Production Liaison service to assist the industry with location scouting and filming logistics.

2014 Workplan Emphasis

We will host an Education Forum in partnership with Pitt Meadows and Mission and provide an update to Council.

In order to encourage new businesses and help them connect with resources to succeed, we will officially launch the BusinessSTART business attraction

Performance Measurement

KEY PERFORMANCE MEASURES

- Attract film productions through excellent customer service, cost competitiveness and a streamlined process

HIGH-LEVEL COMMUNITY GOALS

Residential Tax Assessment Base

Target Statement

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

Overview

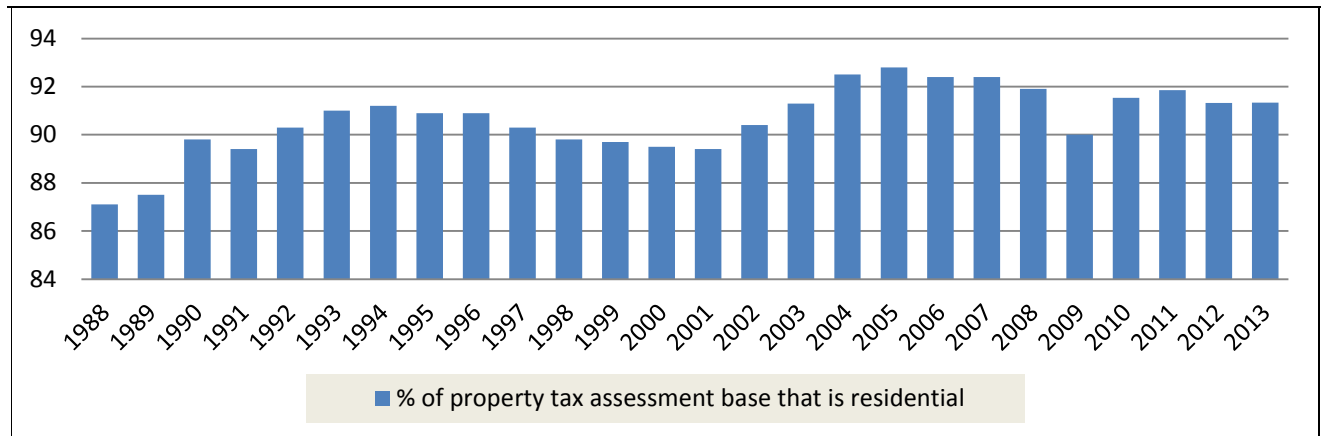
Maple Ridge relies on property tax revenue to fund the majority of public services. The value of properties for the purpose of property taxation is considered the “tax base.” A diversified tax base enhances the reliability of this critical funding source. This graph illustrates the percentage of the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

program. This will include develop program metrics/outcomes and providing regular progress updates as well as connecting with partners to deliver program content to meet the needs of program participants.

We will explore opportunities to partner in creation of a Small Business Centre serving the needs of Maple Ridge and area small/home-based business.

When Creative BC is ready to launch their ‘Partners on Screen’ initiative we will submit our request to achieve the “Film Production Friendly” designation.

There is a perception that the term ‘Municipality’ is associated with small towns versus the designation ‘City’ being associated with more urban communities. We will assist the Clerk’s Department in seeking the approval of the electors to change the classification of Maple Ridge from a District Municipality to a City.



Status Report

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

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

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

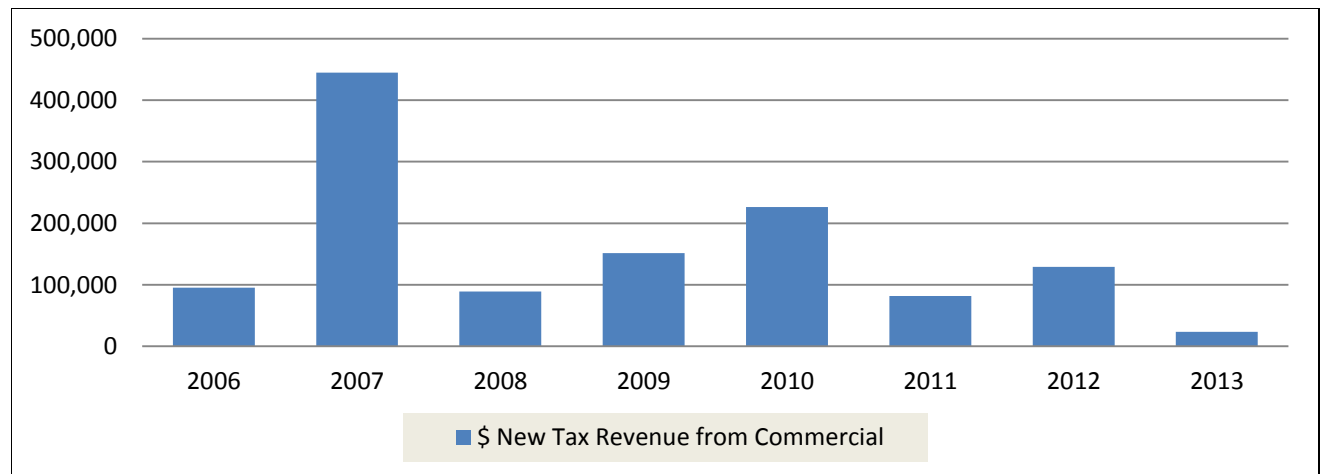
Increase Commercial Tax Base

Target Statement

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

Overview

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



Status Report

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



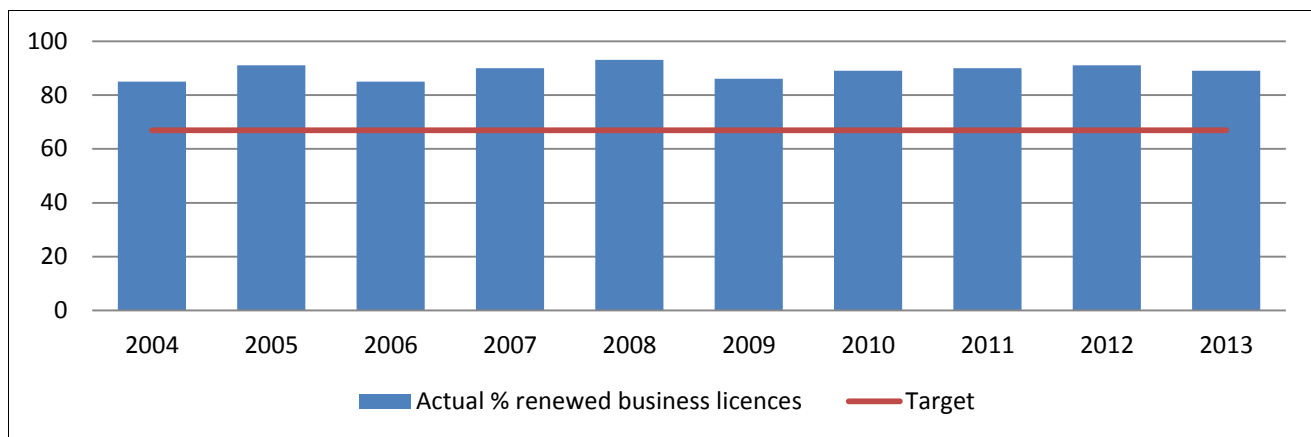
Business Licence Renewals

Target Statement

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

Overview

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



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

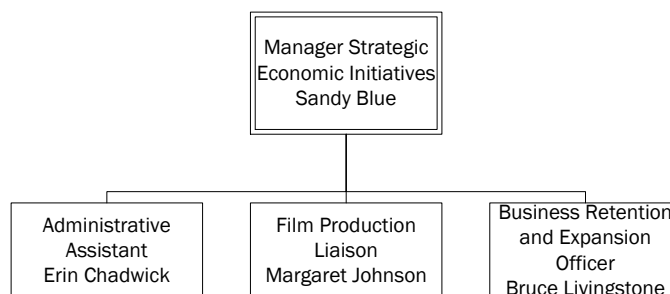
Status Report

Number of business licences issued in 2013:

Commercial:	1,586	Home-based:	1,448
Non-Residential:	1,243	Total Business Licences:	4,277
Total Revenue	\$567,231		

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
Manager Strategic Economic Initiatives	1.0	1.0	1.0	1.0	1.0	1.0
Business Retention & Expansion Officer	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Film Production Liaison	1.0	1.0	1.0	1.0	1.0	1.0
Full-Time Equivalent	4.0	4.0	4.0	4.0	4.0	4.0



Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Strategic Economic Initiatives

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Contributions from Others (multiple)	-194	-198	-198	-203	-5	2%	-208	-208	-208	-208
Federal Grant (Conditional) (12106-4250)	-16	5	-	-	-	-	-	-	-	-
Miscellaneous Income (12106-4390)	-6	-4	-	-	-	-	-	-	-	-
Permits (12106-4445)	-9	-8	-5	-5	-	-	-5	-5	-5	-5
Sale of Service (12106-4600)	-5	3	-10	-10	-	-	-10	-10	-10	-10
Total Revenue	-229	-203	-213	-218	-5	2%	-223	-223	-223	-223
Expense										
Advertising (multiple)	61	67	63	61	-2	-2%	61	61	61	61
Contract (12106-7007)	36	35	35	35	-	-	35	35	35	35
Conventions & Conferences (12106-6051)	10	6	16	16	-	-	16	16	16	16
Grants & Donations (12106-6180)	215	224	248	228	-20	-8%	208	208	208	208
Other Expense	686	729	706	692	-14	-2%	692	701	711	720
Salaries (12106-5500)	340	331	333	341	7	2%	360	369	379	389
Total Expense	1,347	1,393	1,402	1,373	-28	-2%	1,373	1,390	1,410	1,429
TOTAL STRATEGIC ECONOMIC INITIATIVES	1,118	1,189	1,188	1,155	-33	-3%	1,149	1,167	1,187	1,206



The Community Development, Parks & Recreation Services Division (CDPR) is responsible for parks, recreation, cultural activities, programs, facilities, liaison with community groups, community development work and accessibility issues.

A summary of some 2013 accomplishments in the division is shown below, followed by efficiency and effectiveness initiatives which were undertaken by all areas and the business challenges relevant to the 2014-2018 planning period.

Subsequent pages in the CDPR section provide information on the departments reporting to this division, including staffing, 2014 workplan highlights, performance measurements and budgets. The departments within this section are Administration, Community Services (including Social Planning), Parks & Facilities and Recreation.

Select 2013 Division Accomplishments

- Customer service training for 300 employees.
- Improved customer feedback mechanisms.
- Introduced a web friendly Arts and Recreation Guide.
- Launched a new website.
- Conducted a community engagement process for senior citizens.
- Completed Strategic Plan for Seniors.
- Developed Five Year Public Art Plan.
- Restructured the Artist in Residence Program.
- Supported the Vibrant Downtown Task Group.
- Completed the ending Homelessness Action Plan.
- Supported Alouette Heights to form a Neighbourhood Committee.
- Painted the Maple Ridge Museum.
- Coordinated expansion of the Pitt Meadows Recreation Center and Community Police Office.
- Installed way finding signage and curbing at the Cemetery.
- Received grant for a Wildsafe Coordinator and bear proof cans.
- Renovated drainage systems at four sports fields.
- Installed new playground equipment at Albion Sports Complex.
- Pitt Meadows Seniors Centre.

- Park Construction:
 - Deer Fern Neighbourhood Park
 - Cedar Neighbourhood Park
 - Cliff Park Parking Lot
 - Two Equestrian Bridges
 - Albion Mountain Bike Skills Park
 - MacLean Neighbourhood Park
 - Albion Sports Complex Water Play Park
 - Hammond Stadium reconstruction
 - Wharf Street Neighbourhood Park
 - Albion Park Playfield Renovation
 - Hosted Grand Opening Ceremonies:
 - Haney Nokai Park.
 - MacLean Park.
 - Cedar Park.
 - Deer Fern Park.

Efficiency/Effectiveness Initiatives

- Using cost-effective service designs maximize value for taxpayers, e.g. operating agreements with the non-profit and private business.
- Supporting neighbourhood and festivals groups to increase their service capacity including support to access grant funding.
- Social media use increased audience at a low cost and environmentally friendly approach.
- Project management, e.g.:
 - Soil removed from the Albion Park Playfield was transported to the Mountain Bike Skills Course which resulted in significant savings.
 - In-house management of Hammond Stadium in-house saved \$400,000 compared to the low-bid for this work.
- Technology enhancements, e.g.:
 - Improved irrigation system for hanging baskets reduced costs.
 - New software reduced staff time to manage web updates.

Business Perspective

- Cultural vitality has gained prominence as an important pillar of local sustainability.
- Fee for Service and non-profit partners are working to capacity to deliver services to a growing population.
- Growth in number and complexity of festivals is taxing staff and grant resources.
- Lack of rental stock limits citizens' access to affordable housing.
- Service Canada funding changes will impact local services such as the Youth Safe House.



Services Provided

The Community Development, Parks & Recreation Services (CDPR) Administration Division’s role is to ensure planning and coordination of resources in the management and development of parks and facility operations and in the delivery of recreation and cultural services. These services support community-driven efforts to grow community capacity and assets by building individual, neighbourhood and community capacity through connections, information sharing, resource development, facilitated planning and general support.

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

2014 Workplan Emphasis

We will host Grand Opening ceremonies and celebrations for a number of projects including Public Art installations, Firefighters Park ground-breaking and

park openings, including: Emmeline Mohun Park, Albion Mountain Bike Skills Park, Neighbourhood Park at 231 Street & 137 Avenue, Community Park at Bonson Road and Airport Way, Albion Sports Park - Water Play Park and Hammond Playfield.

Implementation of recommendations from the 2013 Vibrant Downtown Task Force will be conducted as will research and recommendations for an updated process to review fees and charges.

A significant project will include a review of the Joint Service Agreement for Parks & Leisure Services between the City of Pitt Meadows and District of Maple Ridge. Following this review, we will engage Commission and Councils to identify priorities within the Parks, Recreation and Culture Master Plan within assigned funding and will explore options for a new Albion Community Hall.

On the Customer Service front, we will form a task group to review, streamline and strengthen our customer service tools and will conduct a one-year review of the Customer Comment Card program.

Performance Measurement

HIGH-LEVEL COMMUNITY GOALS

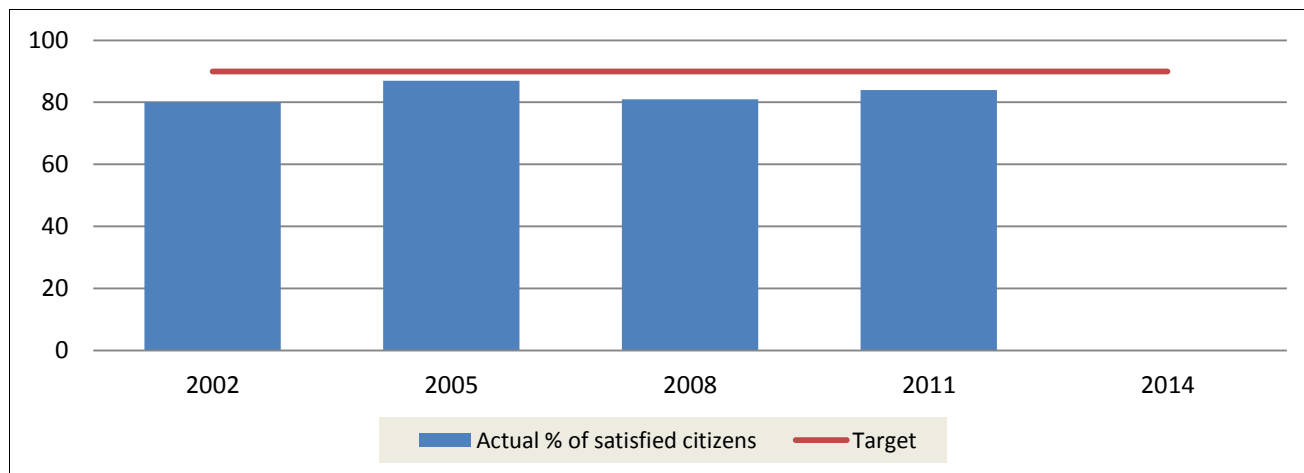
Citizens Who are Satisfied with Parks and Leisure Services

Target Statement

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

Overview

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

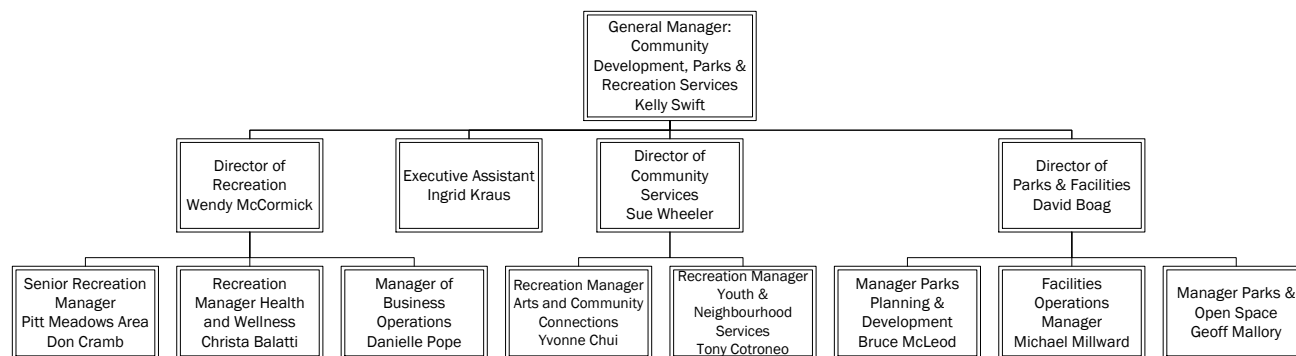


Status Report

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

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

Organization Chart



These positions all report to CDPR but some are budgeted to other areas.

Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level

Position	2013	2014	2015	2016	2017	2018
GM Community Development, Parks & Recreation Services	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Full-Time Equivalent	2.0	2.0	2.0	2.0	2.0	2.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – CDPR Administration

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Contributions from Others (40000-4820)	-41	-10	-	-	-	-	-	-	-	-
Conventions & Conferences (41200-6051)	16	17	13	13	-	-	13	13	13	13
Grants & Donations (41200-6180)	45	59	75	75	-	-	75	75	75	75
Other Outside Services (41000/41200-7051)	-9	-12	5	35	30	667%	5	5	35	5
PM - Cost Recovery (41200-4236)	-73	-60	-88	-80	9	-10%	-75	-76	-82	-79
Salaries (41200-5500)	275	276	295	366	71	24%	439	511	585	658
Special Projects (40000-6385)	97	13	280	325	45	16%	449	656	813	1,040
Supplies (41200-6300)	0	0	2	1	-1	-67%	1	1	1	1
TOTAL CDPR-ADMIN	310	284	581	735	154	27%	906	1,184	1,438	1,712

Financial Plan – CDPR Support

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Bank Charges (47500-6030)	40	45	36	40	4	11%	40	40	40	40
Miscellaneous (multiple)	28	24	30	28	-2	-7%	28	28	28	28
Salaries (multiple)	2,461	2,430	2,633	2,661	28	1%	2,725	2,791	2,866	2,937
Service Severance Costs (41400/42000-5150)	79	46	101	59	-42	-42%	59	59	59	59
SS Allocation (41000-5425)	-2,673	-2,710	-2,923	-2,902	21	-1%	-2,967	-3,034	-3,110	-3,182
Supplies (multiple)	32	29	29	19	-10	-34%	19	19	19	19
Supplies - Software (41100-6280)	51	58	59	59	-	-	59	59	59	59
Vehicle Costs (41100/41400-6430)	58	64	37	37	0	1%	38	39	40	41
TOTAL CDPR-SUPPORT	78	-13	-	-0	0	-	0	0	0	0



Services Provided

The Community Services Department is comprised of the following function areas: Youth Services, Neighbourhood Development, Festivals and Special Events, Volunteer Services and Social Planning. In addition, this department acts as a liaison and provides support to the Arts Council and the Ridge Meadows Seniors Society in the operation of facilities, programs and services at the ACT, the Ridge Meadows Seniors Centre and the new Pitt Meadows Seniors Centre. In addition, support is provided to the following committees of Council: the Maple Ridge Public Art Advisory Committee and the City of Pitt Meadows Public Art Advisory Committee.

Community Services utilizes an asset-based community development approach to ensure that there are an abundance of opportunities for citizens to connect, engage, participate and contribute to community. Focus is on providing opportunities for citizens to build both individual and community group’s capacities. Staff liaisons support groups to connect and link with other community groups and other community assets.

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

2014 Workplan Emphasis

The Community Services Department focus is driven by the benefits that result from a community development approach.

Youth Services will work with youth, community and partners to create accessible programming in a fun, energetic and safe environment. Our goal is to increase

awareness of the benefits of recreation for youth and to provide an avenue for young people to showcase their abilities during events such as Youth Week and the Pitt Meadows Centennial.

Support to the Ridge Meadows Senior Society in implementing their strategic plan will continue. Main focus areas include: increasing membership, increasing hours of operation of the Pitt Meadows Seniors Centre and attracting a younger senior demographic.

Neighbourhood Development will continue to link and support the neighbourhood champions in their goal of forming an Association of Neighbourhoods. The goal is to strengthen relationships and leverage funds to support common neighbourhood goals and initiatives. Neighbourhood Celebration and Matching Funds are available and an educational speaker’s series will focus on providing information and education to neighbourhoods and the greater community.

Our Arts, Culture and Heritage focus includes creating awareness for the Arts Council’s multi-year agreement; creating awareness for collaboration opportunities with other departments to integrate arts, heritage and public art into future opportunities; the development of a five year public art plan framework for Maple Ridge; and completion of the Pitt Meadows’ centennial public art projects.

We will be working with community partners to design and promote a community specific “brand” for volunteerism that reflects the Community Development Policy and build greater awareness of volunteer opportunities.

The Social Planning focus will be the completion of the Housing Action Plan which will provide policy direction and a guiding framework for action to address the community’s housing needs. Social Planning staff will also support key initiatives including the Vibrant Downtown Framework.



Performance Measurement

KEY PERFORMANCE MEASURES

- Support the Building Community Solutions Steering Committee in their goal of identifying and supporting leadership development and strengthening of neighbourhoods through the promotion and implementation of the Neighbourhood ‘Seed Grant’ program.
- Support the work of Substance Misuse Prevention Standing Committee of the Community Network to address the 10 priority recommendations outlined in the 2007 Substance Misuse Prevention Strategic Plan “Putting the Pieces Together.”

HIGH-LEVEL COMMUNITY GOALS

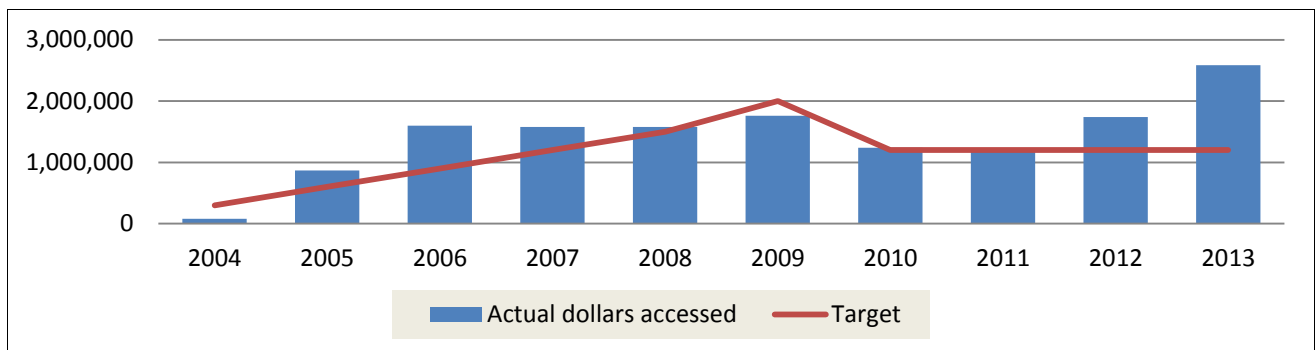
Support the Community Social Service Network

Target Statement

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

Overview

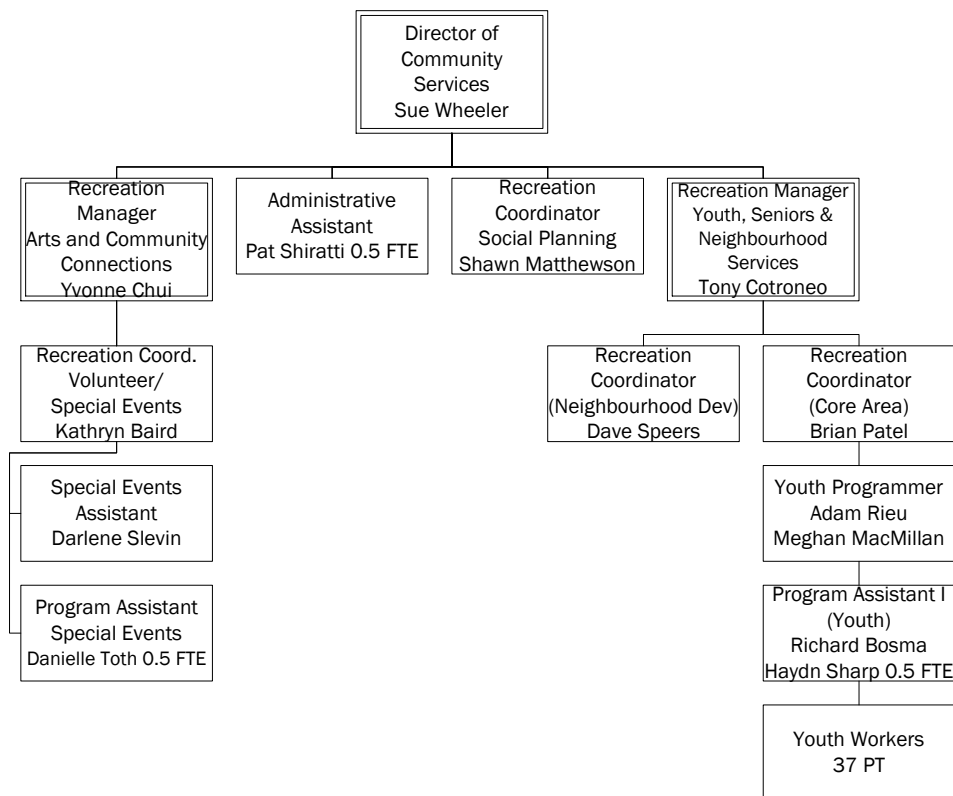
Social Planning staff identify, promote and support various partnerships and networks with community agencies, Provincial Ministries, not-for-profits, community groups and volunteers to provide local government and community services in a cost-efficient, effective and timely manner. The level of funding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



Status Report

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Director of Community Services	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Manager Arts and Community Connections	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Manager Youth & Neighbourhood Services	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Coordinator	4.0	4.0	4.0	4.0	4.0	4.0
Youth Programmer	2.0	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5
Special Events Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Program Assistant 1	2.0	2.0	2.0	2.0	2.0	2.0
Full-Time Equivalent	12.5	12.5	12.5	12.5	12.5	12.5

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Social Planning

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Prov. Grant (Conditional) (52500-4252)	23	-	-	-	-	-	-	-	-	-
Salaries (52500-5500)	84	88	89	91	2	2%	93	95	98	100
SS Allocation (52500-5425)	53	47	51	51	-0	-1%	52	53	54	56
Studies & Projects (multiple)	27	25	78	10	-68	-87%	10	10	10	10
TOTAL SOCIAL PLANNING	187	161	218	152	-66	-30%	155	158	162	166

Financial Plan – Youth

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Lease Revenue (45022-4310)	-4	-4	-8	-5	3	-33%	-5	-5	-5	-5
PM - Cost Recovery (45020-4236)	-159	-148	-143	-146	-3	2%	-149	-153	-157	-161
Programs (multiple)	-32	-21	-36	-37	-1	3%	-37	-37	-37	-37
Prov. Grant (Conditional) (45020-4252)	-20	-14	-	-	-	-	-	-	-	-
Total Revenue	-215	-187	-187	-188	-1	1%	-191	-195	-199	-203
Expenses										
Maintenance - General (45022/45026-8056)	27	25	25	25	-	0%	25	25	25	25
Program Costs (multiple)	209	207	209	213	4	2%	218	222	228	233
Salaries (multiple)	456	427	437	446	8	2%	455	466	477	488
SS Allocation (45020-5425)	160	88	95	94	-1	-1%	96	99	101	103
Supplies (45022-6300)	2	3	4	4	-	-	4	4	4	4
Vehicle Charges (45026-6410)	14	15	15	15	-	1%	15	16	16	17
Total Expenses	868	765	785	796	12	2%	813	830	850	869
TOTAL YOUTH	653	578	598	608	11	2%	622	636	651	667



Services Provided

The Parks & Facilities Department, in cooperation with the Recreation Department, provides operational services to a number of public meeting and activity facilities, including the Leisure Centre, Greg Moore Youth Centre, Pitt Meadows Family Recreation Centre, South Bonson Community Centre and two outdoor pools.

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

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

Performance Measurement

KEY PERFORMANCE MEASURES

- Support and promote citizen volunteer participation as a valuable leisure and recreation activity.
- Provide new park areas in consultation with residents to determine needs and ensure maximum use of facilities.
- Promote individual and community responsibility for the stewardship of natural resources.
- Extend the useful life of facilities by managing preventative maintenance and repair/replace lifecycle programs.
- Reduce Leisure Centre natural gas consumption by 2% in 2014 from 2013 levels.
- Reduce Leisure Centre electricity consumption by 3% in 2014 from 2013 levels.
- Reduce Randy Herman electricity consumption by 7% in 2014 from 2013 levels.

2014 Workplan Emphasis

Three additional parks designs will be developed through a public consultation process for park sites located at 241 Street & 112 Avenue, 231 Street & 137 Avenue and Raymond Park located at 221 Street & 119 Avenue. The construction of the park located at 231 Street & 137 Avenue is planned to be completed by October 2014.

Initial grading work is already underway for the expansion of the Municipal Cemetery located at 214 Street and Dewdney Trunk Road, with an additional two acres being added to the existing 14 acre site. Staff will also be developing a design that will enhance the on-street presence that is now possible and will also include a variety of interment and memorial options in addition to those already offered at the site.

Multiple phases of the Whonnock Lake Master Plan will also be completed in 2014, with additional parking and roadway improvements, new trails and playground equipment, drainage improvements, pedestrian lighting, improved boat access to the lake and re-vegetation of some of the forested areas to protect significant trees in the park. A washroom and concession building is also planned to be built in 2017.

HIGH-LEVEL COMMUNITY GOALS

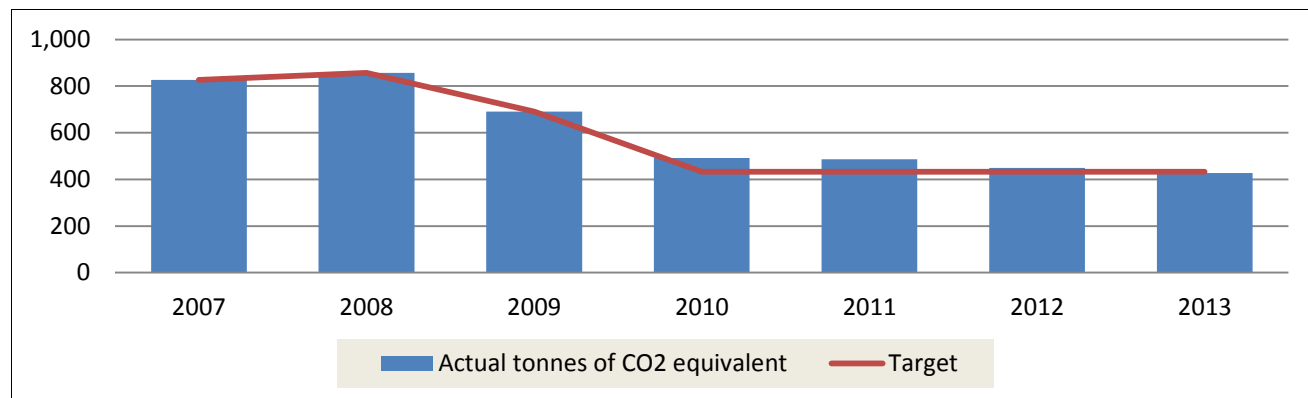
Leisure Centre Greenhouse Gas Emissions

Target Statement

To reduce greenhouse gas emissions by about 50% from the 2008 baseline. Since the Leisure Centre’s emissions are caused by using electricity and natural gas, reducing emissions means we will be using less energy and saving money.

Overview

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

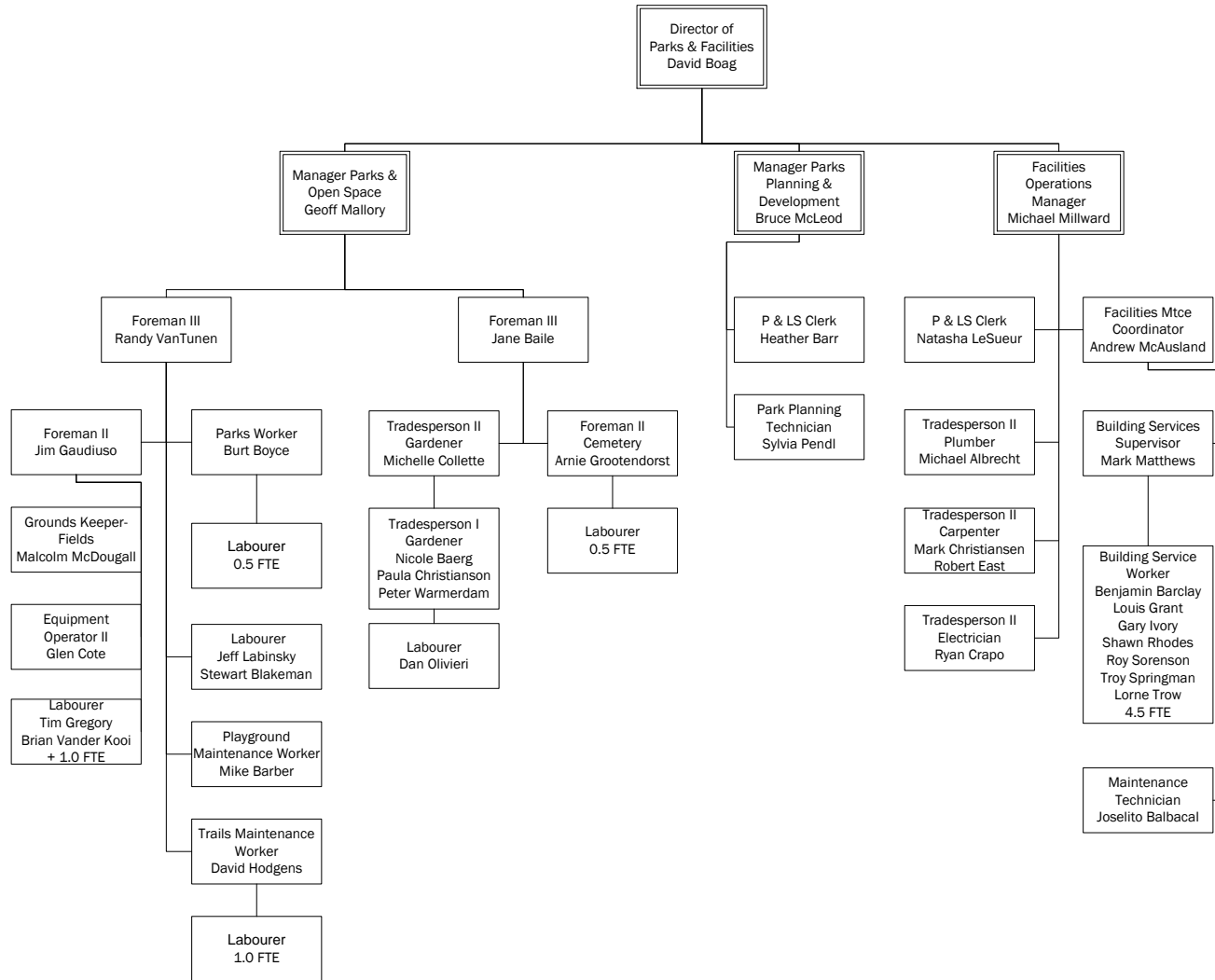


Status Report

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



Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Director Parks & Facilities	1.0	1.0	1.0	1.0	1.0	1.0
Facilities Operations Manager	1.0	1.0	1.0	1.0	1.0	1.0
Manager Parks Planning & Development	1.0	1.0	1.0	1.0	1.0	1.0
Manager Parks & Open Space	1.0	1.0	1.0	1.0	1.0	1.0
Park Planning Technician	1.0	1.0	1.0	1.0	1.0	1.0
Facilities Maintenance Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Facilities Supervisor	1.0	-	-	-	-	-
Building Services Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Parks & Leisure Services Clerk	2.0	2.0	2.0	2.0	2.0	2.0
Booking Clerk	1.0	-	-	-	-	-
Foreman 3	2.0	2.0	2.0	2.0	2.0	2.0
Tradesperson 2 - Carpenter	2.0	2.0	2.0	2.0	2.0	2.0
Tradesperson 2 - Electrician	1.0	1.0	1.0	1.0	1.0	1.0
Tradesperson 2 - Plumber	1.0	1.0	1.0	1.0	1.0	1.0
Foreman 2	1.0	1.0	1.0	1.0	1.0	1.0
Tradesperson 2 - Gardener	1.0	1.0	1.0	1.0	1.0	1.0
Foreman 2 - Cemetery	1.0	1.0	1.0	1.0	1.0	1.0

Position	2013	2014	2015	2016	2017	2018
Maintenance Technician	-	1.0	1.0	1.0	1.0	1.0
Grounds Keeper - Fields	1.0	1.0	1.0	1.0	1.0	1.0
Tradesperson 1 - Gardener	2.0	3.0	3.0	3.0	3.0	3.0
Equipment Operator 2	1.0	1.0	1.0	1.0	1.0	1.0
Trails Maintenance Worker	1.0	1.0	1.0	1.0	1.0	1.0
Labourer	7.0	8.0	8.0	8.0	8.0	8.0
Parks Worker	1.0	1.0	1.0	1.0	1.0	1.0
Playground Maintenance Worker	1.0	1.0	1.0	1.0	1.0	1.0
Building Service Workers	11.5	11.5	11.5	11.5	11.5	11.5
Full-Time Equivalent	45.5	46.5	46.5	46.5	46.5	46.5

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Parks

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Lease Revenue (43500-4310)	-138	-143	-201	-217	-16	8%	-217	-221	-221	-221
SS Allocation (43500-5425)	27	27	29	29	-0	-1%	30	30	31	32
User Fees (multiple)	-120	-128	-50	-51	-1	2%	-52	-52	-52	-52
Total Revenue	-231	-244	-222	-239	-17	8%	-239	-242	-242	-241
Expense										
Insurance (42000-6210)	148	152	135	135	-	-	135	135	135	135
Maintenance - General (multiple)	2,729	2,904	2,701	2,805	104	4%	2,906	3,011	3,118	3,227
Other Outside Services (10000-7051)	110	110	111	111	-	-	111	111	111	111
PM - Cost Recovery (multiple)	-644	-728	-700	-720	-20	3%	-743	-768	-793	-819
SS Allocation (multiple)	535	698	753	747	-5	-1%	764	781	801	819
Total Expense	2,877	3,136	2,999	3,078	79	3%	3,172	3,270	3,372	3,473
TOTAL PARKS	2,646	2,892	2,777	2,839	62	2%	2,933	3,028	3,130	3,232

Financial Plan – Facilities

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Insurance (11000-6210)	20	17	24	24	-	-	24	24	24	24
Maintenance (multiple)	354	352	377	377	-	-	407	428	428	428
Salaries (11000-5500)	62	63	66	66	-	-	67	69	71	73
SS Allocation (11500-5425)	294	312	336	334	-2	-1%	341	349	358	366
Taxes - Rental Properties (10000/11500-4530)	19	39	25	26	1	3%	27	28	28	28
TOTAL FACILITIES	749	783	828	827	-2	-0%	867	897	908	918

Financial Plan – Library

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Contract (47200-7007)	2,486	2,597	2,597	2,619	23	1%	2,619	2,711	2,806	2,904
Lease Expense (47200-6230)	5	4	14	14	-	-	14	14	14	14
Maintenance - Buildings (47200-8060)	191	206	182	182	0	0%	182	182	182	183
Operating Capital (47200-9050)	6	5	6	6	-	-	6	6	6	6
Rentals (47200-4500)	-1	-1	-2	-2	-	-	-2	-2	-2	-2
SS Allocation (47200-5425)	53	-	-	-	-	-	-	-	-	-
TOTAL LIBRARY	2,741	2,810	2,798	2,820	23	1%	2,820	2,912	3,007	3,105



Financial Plan – Infrastructure

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Infrastructure (multiple)	1,291	1,787	1,384	2,030	646	47%	2,030	2,030	2,030	2,030
TOTAL INFRASTRUCTURE	1,291	1,787	1,384	2,030	646	47%	2,030	2,030	2,030	2,030

Financial Plan – Cemetery

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Fees (52100-4220)	-120	-142	-192	-192	-	-	-192	-192	-192	-192
Plots (52100-4450)	-140	-171	-279	-279	-	-	-279	-279	-279	-279
Recovery - Other (52100-4372)	-17	-18	-9	-9	-	-	-9	-9	-9	-9
Total Revenue	-277	-330	-480	-480	-	-	-480	-480	-480	-480
Expense										
Maintenance - General (52100-8056)	187	198	202	204	2	1%	209	214	219	224
Purchases (52100-7380)	7	6	10	10	-	-	10	10	10	10
SS Allocation (52100-5425)	67	61	66	65	-0	-1%	67	68	70	72
Total Expense	261	265	278	280	2	1%	286	292	299	306
TOTAL CEMETARY	-16	-66	-201	-200	2	-1%	-194	-187	-181	-174



Services Provided

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

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

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

Performance Measurement

KEY PERFORMANCE MEASURES

- Support and promote citizen volunteer participation as a valuable leisure and recreation activity.
- Promote independence and a sense of responsibility for the delivery of leisure services by community groups.
- Create a community culture where active living is part of daily life and promote through the provision of active programs and facilities, active campaign messaging and the development of active resources such as the Outdoor Trail and Walking Guide.
- Ensure that a broad range of opportunities are accessible to citizens to participate in, including both indoor and outdoor leisure, recreation and social pursuits.

2014 Workplan Emphasis

In 2014, Business Operations work will focus on customer service improvements and efficiencies including a stand-alone Parks and Leisure Services website serving our customers from Maple Ridge and Pitt Meadows, online membership purchases and renewals and updating the existing online registration program.

The Health & Wellness team will be developing a Sport Policy that defines the Commission's role in community sport development; this work will include community consultation processes. In addition the team will be going to market for supervision and personal training in the Maple Ridge Leisure Centre and Pitt Meadows Family Recreation Centre.

We will continue to build on our strong partnerships with community groups and businesses in 2014 by renewing Fee for Service agreements and developing new agreements to support existing partners.

HIGH-LEVEL COMMUNITY GOALS

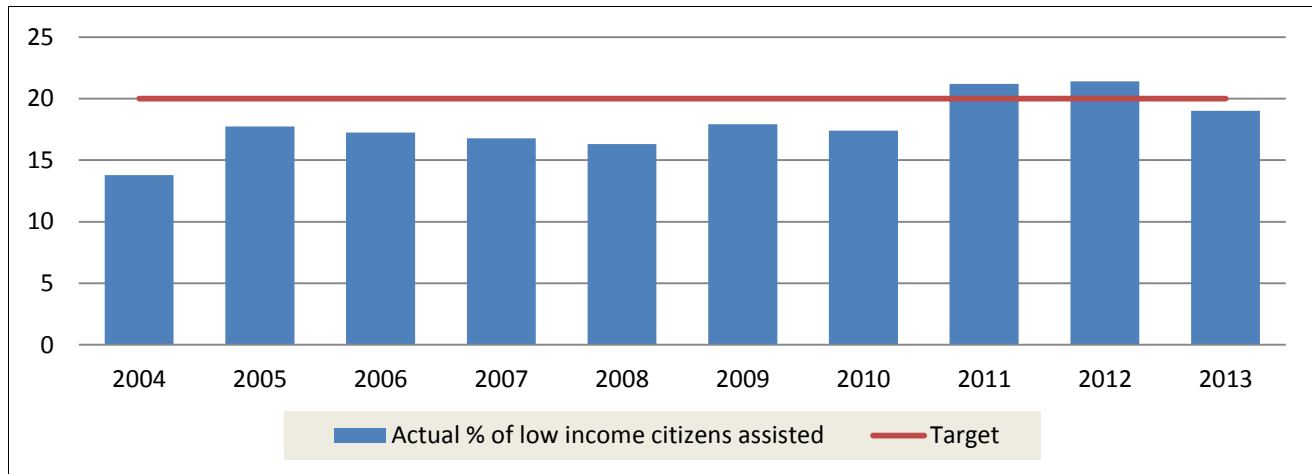
Low Income Citizens Accessing Recreation Services

Target Statement

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

Overview

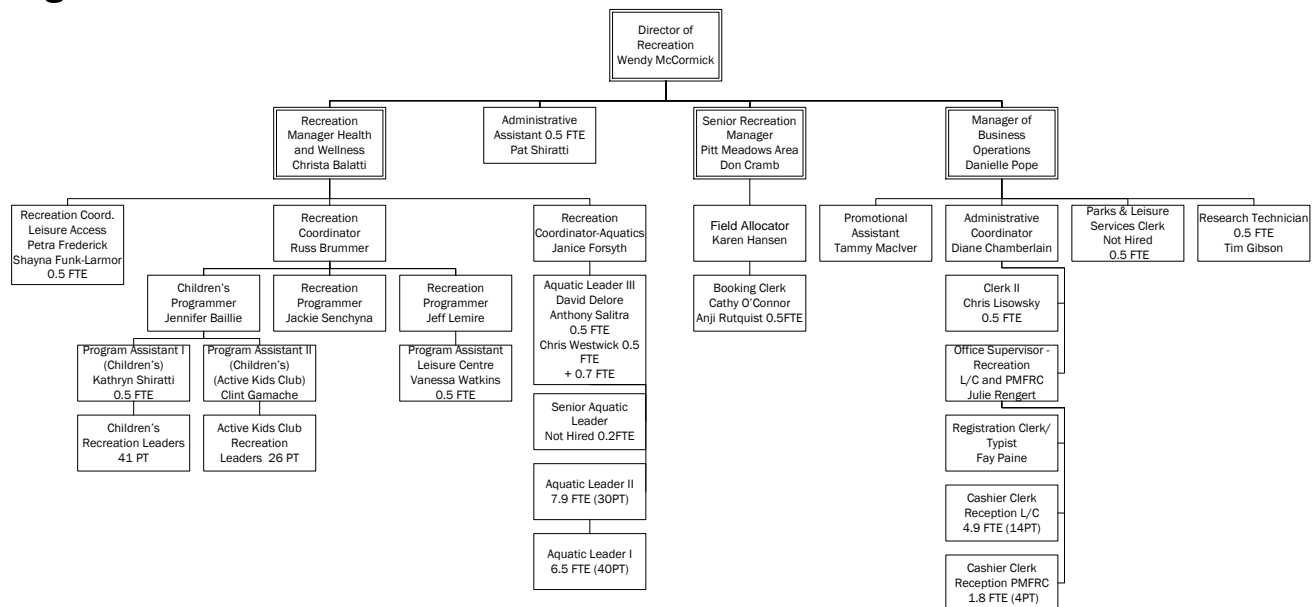
Parks & Leisure Services offers a number of low-cost recreation opportunities to ensure that services are accessible to all citizens. In addition, the department oversees the Participation Program, which provides reduced admission and registration fees to families with a low-income. The department also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



Status Report

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
Director of Recreation	1.0	1.0	1.0	1.0	1.0	1.0
Senior Recreation Manager Pitt Meadows Area	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Manager Health & Wellness	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Business Operations	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Coordinator	3.5	3.5	3.5	3.5	3.5	3.5
Research Technician	-	0.5	0.5	0.5	0.5	0.5
Office Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Programmer	3.0	3.0	3.0	3.0	3.0	3.0
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5
Program Assistant 2	1.0	1.0	1.0	1.0	1.0	1.0
Promotional Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Senior Aquatic Leader	0.2	0.2	0.2	0.2	0.2	0.2
Booking Clerk	1.5	1.5	1.5	1.5	1.5	1.5
Field Allocator	-	1.0	1.0	1.0	1.0	1.0
Parks & Leisure Services Clerk	0.5	0.5	0.5	0.5	0.5	0.5
Program Assistant Clerk 2	1.0 0.5	1.0 0.5	1.0 0.5	1.0 0.5	1.0 0.5	1.0 0.5
Cashier Clerk Receptionist	6.7	6.7	6.7	6.7	6.7	6.7
Registration Clerk/Typist	1.0	1.0	1.0	1.0	1.0	1.0
Aquatic Leader 3	2.7	2.7	2.7	2.7	2.7	2.7
Aquatic Leader 2	7.9	7.9	7.9	7.9	7.9	7.9
Aquatic Leader 1	6.5	6.5	6.5	6.5	6.5	6.5
Full-Time Equivalent	43.5	45.0	45.0	45.0	45.0	45.0

Contract staff are not represented.

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Children

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Other Grant (Conditional) (multiple)	-140	-133	-38	-38	-	-	-38	-38	-38	-38
Programs (multiple)	-460	-500	-352	-352	-	-	-352	-352	-352	-352
Total Revenue	-600	-633	-390	-390	-	-	-390	-390	-390	-390
Expense										
Maintenance - General (multiple)	561	510	427	435	8	2%	445	455	466	476
Program Costs (multiple)	107	116	86	87	1	1%	88	88	89	91
Total Expense	668	627	513	522	9	2%	532	543	555	567
TOTAL CHILDREN	68	-6	123	132	9	7%	142	153	165	177

Financial Plan – Leisure Centre

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Admin Fee (47500-4100)	-9	-2	-9	-9	0	0%	-9	-9	-9	-9
Admissions (47500-4110/4111)	-923	-888	-882	-893	-11	1%	-909	-923	-923	-923
Lease Revenue (47500-4310)	-73	-80	-61	-64	-3	4%	-65	-65	-65	-65
Lessons / Program Fees (47500-4320)	-390	-430	-360	-360	0	0%	-360	-360	-360	-360
Programs (multiple)	-126	-130	-283	-283	0	0%	-282	-282	-282	-282
Rentals (multiple)	-90	-101	-102	-102	0	0%	-102	-102	-102	-102
Total Revenue	-1,610	-1,630	-1,697	-1,710	-14	1%	-1,727	-1,740	-1,740	-1,740
Expense										
Cost of Goods Sold (47500-7300)	6	5	6	6	0	0%	6	6	6	6
Equipment (47500-7340)	17	8	15	5	-10	-67%	5	5	5	5
Maintenance - General (47500-8056)	435	450	395	395	0	0%	395	395	395	395
PM - Cost Recovery (47500-4236)	-330	-343	-378	-383	-5	1%	-391	-401	-414	-427
Program Costs (multiple)	304	306	443	450	7	2%	452	456	459	463
Publicity & Promotions (47500-6330)	56	75	63	63	0	0%	63	63	63	63
SS Allocation (47500-5425)	488	468	504	501	-4	-1%	512	523	537	549
Supplies (multiple)	83	78	77	87	10	13%	87	87	87	87
Wages (multiple)	1,882	1,918	2,016	2,053	36	2%	2,094	2,140	2,190	2,240
Total Expense	2,940	2,963	3,141	3,176	34	1%	3,223	3,275	3,328	3,381
TOTAL LEISURE CENTRE	1,330	1,333	1,444	1,465	21	1%	1,496	1,535	1,588	1,641

Financial Plan – Outdoor Pools

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Admissions (47400/47410-4110)	-28	-28	-33	-33	-	-	-33	-33	-33	-33
Lessons / Program Fees (47400-4320)	-7	-8	-	-	-	-	-	-	-	-
PM - Cost Recovery (47410-4236)	-23	-21	-23	-23	-0	1%	-23	-24	-24	-25
Total Revenue	-58	-57	-55	-55	-0	0%	-56	-56	-57	-58
Expense										
Maintenance - General (47400/47410-8056)	45	43	41	41	0	0%	41	42	42	42
Program Costs (47410-6325)	25	24	25	26	0	2%	26	27	27	28
SS Allocation (47400-5425)	53	47	51	51	-0	-1%	52	53	54	56
Wages (47410-5600)	27	27	28	29	0	2%	29	30	31	31
Total Expense	151	142	146	146	1	0%	149	151	154	157
TOTAL OUTDOOR POOLS	93	84	90	91	1	1%	93	95	97	99

Financial Plan – Seniors

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Contract (47300-7007)	223	300	299	305	6	2%	311	312	312	312
Lease Revenue (47300-4310)	-20	-20	-20	-20	-	-	-20	-20	-20	-20
PM - Cost Recovery (47300-4236)	-54	-68	-69	-70	-1	2%	-72	-72	-73	-73
SS Allocation (47300-5425)	67	61	66	65	-0	-1%	67	68	70	72
TOTAL SENIORS	216	273	276	280	5	2%	286	288	290	291

Financial Plan – Arts

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Contract (multiple)	669	683	683	694	12	2%	707	707	707	707
Lease Revenue (47700-4310)	-80	-80	-80	-80	-	-	-80	-80	-80	-80
Maintenance - General (47700-8056)	5	8	7	7	0	1%	7	7	7	7
PM - Cost Recovery (47700-4236)	-134	-140	-131	-134	-2	2%	-136	-137	-137	-138
SS Allocation (47700-5425)	94	88	95	94	-1	-1%	96	99	101	103
TOTAL ARTS	553	559	573	582	9	2%	594	596	598	600

Financial Plan – Heritage

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Contract (48000-7007)	211	217	215	219	4	2%	223	228	232	237
Maintenance - General (multiple)	43	45	34	34	0	0%	34	34	34	35
PM - Cost Recovery (48000-4236)	-58	-58	-56	-57	-1	1%	-58	-59	-60	-61
SS Allocation (48000-5425)	33	27	29	29	-0	-1%	30	30	31	32
TOTAL RECREATION	230	231	222	226	3	1%	230	234	238	242

Financial Plan – Special Services

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Lessons / Program Fees (45010/45015-4320)	-49	-1	-1	-1	-	-	-1	-1	-1	-1
PM - Cost Recovery (45010-4236)	-40	-37	-44	-45	-0	1%	-46	-47	-48	-49
Program Costs (45015-6325/6326)	46	44	44	45	1	2%	46	46	47	48
Programs - Subsidized Admiss. (45015-6329)	1	-	13	13	-	-	13	13	13	13
Prov. Grant (Conditional) (45010/45015-4252)	-46	-85	-84	-84	-	-	-84	-84	-84	-84
Salaries (multiple)	142	128	139	141	2	1%	143	145	147	150
SS Allocation (45010-5425)	94	88	95	94	-1	-1%	96	99	101	103
Supplies (multiple)	15	12	19	19	-	-	19	19	19	19
TOTAL SPECIAL SERVICES	162	148	182	183	1	1%	187	191	196	200

Financial Plan – Pitt Meadows Heritage Hall & South Bonson

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Admissions (47610-4110)	-55	-40	-31	-31	-	-	-31	-31	-31	-31
PM - Cost Recovery (46550-4236)	-17	-20	-33	-33	-0	1%	-33	-34	-34	-35
Program Fees (46550-4230)	-16	-9	-10	-10	-	-	-10	-10	-10	-10
Rentals (46550-4500)	-73	-95	-64	-64	-	-	-64	-64	-64	-64
Total Revenue	-161	-163	-137	-138	-0	0%	-138	-139	-139	-140
Expense										
Maintenance - Buildings (multiple)	237	248	238	241	3	1%	244	248	250	252
PM - Cost Recovery (41210-4236)	-29	-27	-31	-31	-0	1%	-32	-33	-33	-34
Program Costs (46550-6325)	20	14	62	62	-	-	62	62	62	62
SS Allocation (46550/47610-5425)	88	82	59	88	29	48%	90	92	94	96
Wages (multiple)	26	32	34	35	1	2%	36	36	37	38
Total Expense	342	349	362	394	32	9%	399	405	409	414
TOTAL PM HERITAGE HALL	181	186	225	257	32	14%	261	266	270	274

Financial Plan – Arenas

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Admissions (multiple)	-30	-36	-25	-29	-5	18%	-30	-30	-30	-30
Lessons / Program Fees (47010/47600-4320)	-101	-97	-58	-58	-	-	-58	-58	-58	-58
PM - Cost Recovery (47100/47600-4236)	-140	-148	-168	-187	-19	11%	-187	-186	-187	-187
Rentals (multiple)	-188	-253	-181	-184	-3	2%	-187	-190	-190	-190
Total Revenue	-458	-532	-431	-457	-26	6%	-460	-464	-464	-465
Expense										
Contract (47010-7007)	-	100	100	100	-	-	100	100	100	100
Maintenance - General (47100/47600-8056)	21	20	20	20	-	-	20	20	20	20
Program Costs (multiple)	777	858	886	989	103	12%	989	989	989	989
SS Allocation (47100/47600-5425)	94	88	95	94	-1	-1%	96	99	101	103
Total Expense	892	1,066	1,101	1,203	102	9%	1,205	1,207	1,210	1,212
TOTAL ARENAS	434	533	670	746	76	11%	745	744	746	748

Financial Plan – Special Events

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Miscellaneous Income (45030-4390)	-3	-6	-1	-1	-	-	-1	-1	-1	-1
PM - Cost Recovery (45030-4236)	-57	-70	-68	-69	-1	1%	-71	-72	-74	-76
Programs - Special Events (45030-4324/4325)	-1	-2	-1	-1	-	-	-1	-1	-1	-1
Prov. Grant (Conditional) (45030-4252)	-	-3	-2	-2	-	-	-2	-2	-2	-2
Salaries (45030-5500)	123	202	198	203	4	2%	207	212	218	223
Special Events (45030-6360)	71	79	61	61	0	1%	63	64	66	67
SS Allocation (45030-5425)	94	88	95	94	-1	-1%	96	99	101	103
TOTAL SPECIAL EVENTS	227	288	283	286	3	1%	292	299	306	314

Financial Plan – Pitt Meadows Family Recreation Centre

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Fees (41250-4220)	-1	-1	-2	-2	-	-	-2	-2	-2	-2
Lease Revenue (multiple)	-28	-26	-26	-32	-6	23%	-32	-32	-32	-32
PM - Cost Recovery (multiple)	-154	-140	-140	-145	-5	4%	-148	-151	-154	-158
Program Fees (multiple)	-113	-124	-135	-139	-4	3%	-140	-142	-142	-142
Rentals (41250-4501/4502)	-64	-131	-83	-156	-73	89%	-157	-157	-157	-157
Total Revenue	-359	-422	-385	-473	-88	23%	-478	-483	-487	-490
Expense										
Contract (46500-7007)	13	12	15	15	-	-	15	15	15	15
Maintenance - General (41250-8056)	263	292	220	323	102	46%	325	328	331	335
Program Costs (41250-6325/6326)	79	76	103	108	4	4%	108	108	108	108
Salaries (41250-5500/5503)	176	214	197	201	4	2%	206	210	216	221
SS Allocation (41250-5425)	381	359	417	385	-32	-8%	393	402	412	422
Supplies (multiple)	18	10	18	18	-	-	18	18	18	18
Total Expense	930	964	970	1,049	79	8%	1,065	1,082	1,101	1,119
TOTAL PMFRC	570	542	586	576	-10	-2%	587	599	614	629

The Corporate & Financial Services Division (CFS) guides the financial, governance and technology activities and provides support to the Police and Fire departments. A summary of some of our 2013 accomplishments is shown below, followed by efficiency and effectiveness initiatives and the business challenges relevant to the 2014-2018 planning period.

The subsequent pages will provide information on the departments in this division, including staffing, 2014 workplan highlights, performance measurements and budgets. The departments within this division are Administration, Clerk's, Finance, Information Services, Fire and Police.

Select 2013 Division Accomplishments

- Continue emphasizing a "How May I Help You" culture with exceptional service in reception, improved property tax collection, website enhancements and better after-hours technical support.
- Contributed to the creation and coordination of a capital program which included the 128 Avenue/ Abernethy Way property acquisition and the RCMP partnership with ICBC.
- Reviewed business tax rates and worked with Hammond Mill to ensure their success.
- Continued support for financial sustainability policies while reducing the tax increase.
- Provided input into the pilot project on Community Amenities.
- Supported financial strategies for development opportunities in the town centre, Kwantlen Servicing Agreement and Albion Flats.
- Proactive Policing and Fire prevention initiatives.
- Published and distributed the Budget document, Annual Report, Citizens Report and guidelines for 2014-2018 business planning sessions.

Efficiency/Effectiveness Initiatives

- Joint services collaboration: Justice Institute Fire & Safety Centre, Business Improvement Association, mutual aid agreements with Pitt Meadows, Mission and Langley and use of volunteers in community programs.
- Leveraging assets for wider corporate benefit (e.g. – use of Municipal lands, secondary revenue opportunities and fibre strategy).
- Streamlined mass mail-outs thus reducing staff effort.
- Technology improvements to increase efficiency and reduce costs in the areas of electronic payments, document distribution, business process improvements for mobile workers, business continuity protection and internet access. Began implementation of new document management software system which will have business process and workload benefits once complete.

- In-house reviews to save time and costs – agenda distribution, simplified cost-recovery coffee program and liability insurance retention.
- Fire Department improvements: established a business continuity site at Hall No. 1 and improved mapping access and radio coverage.
- Cost saving measures in RCMP/Police Services: Regional Forensic Identification Unit attracted to Maple Ridge, police inventory control and fleet management software improvements, leveraging integrated teams for specialized roles, accessed grants for policing equipment and dedicated Crown Counsel handling of prolific offenders.

Business Perspective

The following are trends and issues we are monitoring:

- In the interests of financial sustainability, a regular review of our tax burden and economic environment is undertaken to make sure we remain competitive and affordable.
- Municipalities continue to experience fiscal challenges trying to balance demands for enhanced service levels with simultaneous demands for reduced reliance on property taxes.
- It is important to embed efficiency and effectiveness reviews as a way we do business.
- Public Sector Accounting Board (PSAB) changes continue to present unique challenges as new accounting standards must be adopted. Involvement in proposed standards is critical during their development phase.
- There is an increased expectation by the public of transparency in government through use of information and communication technologies. The public access and interactive features of the new website will improve information flows and our responsiveness.
- Our investment in our people is starting to pay dividends; people recently appointed to positions need to be given the opportunity to learn and grow.
- Encourage corporate entrepreneurship where it makes sense and provide opportunities for private groups to operate a business/service on District-owned property for a short to medium term.
- Voter turnout continues to trend downward at all levels of government despite the use of new voting technologies and campaigns to increase turnout.
- The Fire Department continues to efficiently operate as a composite model utilizing both career and paid on call employees in an innovative and financially sustainable model.
- RCMP operations are increasingly affected by the complexity and multi-jurisdictional nature of crime. This includes addressing the high standards of Legislative and Crown investigative requirements, the economic impact of crime on the community and the need for rapid communication from police to meet public needs.



Services Provided

The Corporate & Financial Services (CFS) Administration Division is responsible for identifying the best strategies, mitigating risks and enhancing operations to support Corporate strategic business objectives and financial goals.

CFS Administration achieves this by making recommendations to align strategic planning, best practices and performance measures with budget priorities in an implementation framework. The area is also responsible for carrying out corporate initiatives as directed by Council and the Corporate Management Team and attends to enquiries and requests for assistance from Council, staff and the public.

2014 Workplan Emphasis

Strategic business planning, financial risk management and corporate revenue and cost control are the core fundamentals that drive success across this organization. For 2014, the following projects and planning initiatives will address these core areas:

1. The CFS Administration area will continue the successful Business Planning process to make sure it meets Corporate and Council needs. The Business Planning process includes assisting CMT in establishing strategic focus area priorities and reporting on the 2014-2018 Business Plan.
2. Financing mechanisms and options for a new Albion Community Hall will be explored.
3. Investigate the property insurance offering from the Municipal Insurance Association of British Columbia.
4. Implement the Laserfiche document management system and electronic Agenda Manager and assist with the development of the policy framework. A review of legacy paper files and archival records for consideration of incorporation into the new document management program will be undertaken.
5. Establish a task group with department representatives to review, streamline and strengthen customer service tools.
6. In the area of technology, continue to support the work in the corporate telecommunications area:
 - a. continue working with the development community to extend the fibre conduit network as opportunities arise.
 - b. contribute to the Subdivision and Development Servicing Bylaw review to accommodate fibre conduit into development projects.
 - c. coordinate investments in support of the capital investment program.
 - d. continue to investigate the adaptive re-use of abandoned infrastructure for telecom use.
 - e. finalize the fibre optic business partnership arising out of our RFIQ process.
 - f. explore development of an additional telecom tower looking at Maple Ridge lands.
 - g. investigate further rental interests or other monetizing opportunities on the Grant Hill telecommunications tower.
 - h. complete the SHAW negotiations on their “GO” Wi-Fi project.
 - i. assist in the review and implementation of additional website improvements.
7. Assist the Fire Department with the continued roll-out of the Master Plan by working with the Fire Chiefs to develop plans for Fire Hall No. 4.
8. Provide both the RCMP and Police Services with municipal support and assistance on financial matters and update Council on the Provincial/RCMP contract negotiations.



Performance Measurement

HIGH-LEVEL COMMUNITY GOALS

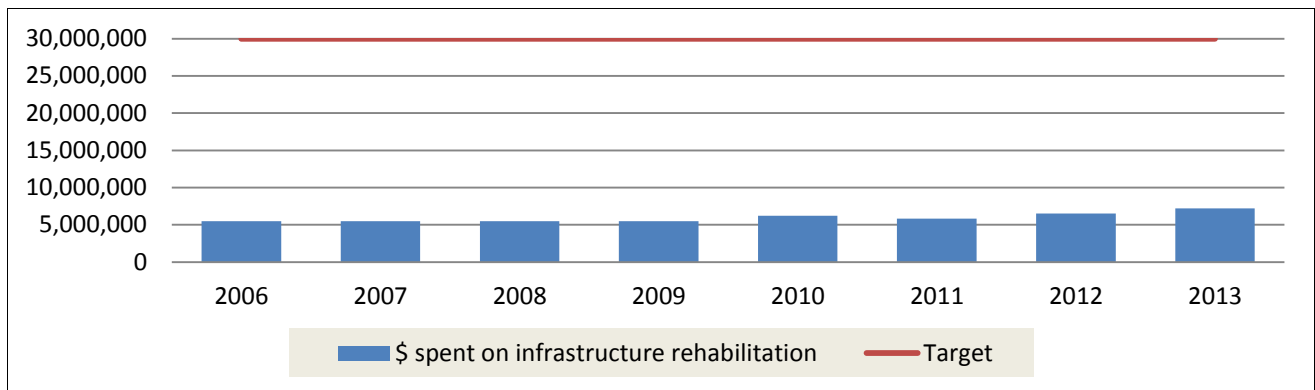
Best Practices in Infrastructure Management

Target Statement

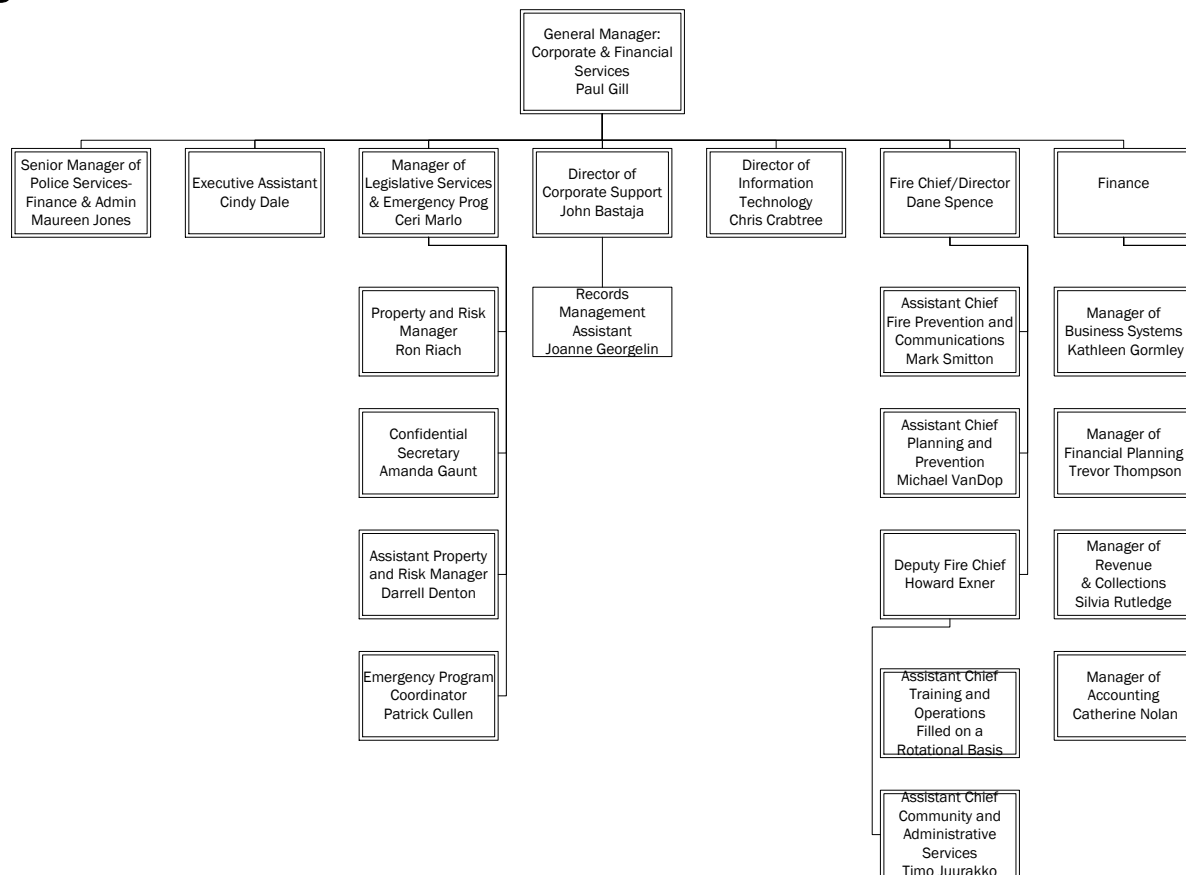
Ensure infrastructure serves the community in a manner that maintains health, safety and quality of life.

Overview

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



Organization Chart



These positions all report to CFS but some are budgeted to other areas.

Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees authorized in the budget.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
GM Corporate & Financial Services	1.0	1.0	1.0	1.0	1.0	1.0
Director of Corporate Support	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Records Management Assistant	-	1.0	1.0	-	-	-
Full-Time Equivalent	3.0	4.0	4.0	3.0	3.0	3.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – CFS Administration

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Conventions & Conferences (12000-6051)	18	17	25	25	-	-	25	25	25	25
Legal (41000-7030)	1	8	-	-	-	-	-	-	-	-
Memberships (12000-6270)	0	1	1	1	-	-	1	1	1	1
Miscellaneous (12100-6275)	3	2	2	1	-0	-9%	1	1	1	1
Salaries (12000-5500)	200	337	359	431	72	20%	505	579	654	728
TOTAL C&FS-ADMIN	222	365	386	458	72	19%	532	606	681	755



Services Provided

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

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

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

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

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

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

Performance Measurement

KEY PERFORMANCE MEASURES

- Agendas for Council meetings will be posted to the website by 10:00 am on the Friday before the meeting 90% of the time.

2014 Workplan Emphasis

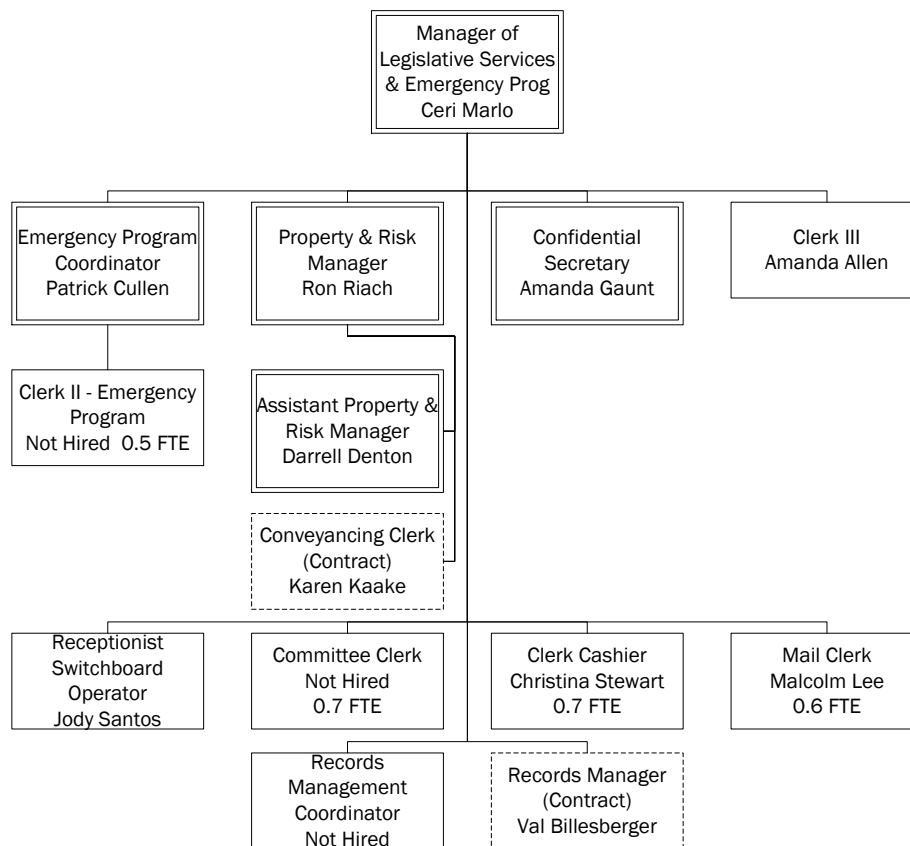
We will conduct the Local Government Election – establish office space, hire election staff, provide information sessions for candidates, develop and maintain an election website, ensure all statutory responsibilities are met, organize an inaugural meeting and ensure post-election disclosures are submitted and reported. Post-election, we will conduct a session to familiarize Council with their role as elected officials.

In conjunction with the Communications Department we will develop and implement a plan to “Get Out the Vote” to educate voters and encourage participation on election day.

We will begin implementing a corporate-wide electronic document management system.

We will assist Council with a review of its advisory committees and assist the Finance Department in assessing District lands for possible contamination as defined by the Public Sector Accounting Board and determine any associated liabilities. We will also assist the Purchasing Department with a review of the Purchasing Policy.

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
Manager of Legislative Services & Emergency Program	1.0	1.0	1.0	1.0	1.0	1.0
Property and Risk Manager	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Property & Risk Manager	-	1.0	1.0	1.0	1.0	1.0
Confidential Secretary	1.0	1.0	1.0	1.0	1.0	1.0
Records Management Coordinator	-	1.0	1.0	1.0	1.0	1.0
Records Management Clerk	0.5	-	-	-	-	-
Emergency Program Coordinator	-	1.0	1.0	1.0	1.0	1.0
Emergency Program Specialist	1.0	-	-	-	-	-
Clerk 3	1.4	1.0	1.0	1.0	1.0	1.0
Committee Clerk	0.7	0.7	0.7	0.7	0.7	0.7
Switchboard (Clerk Typist 3)	1.0	-	-	-	-	-
Clerk 2 – Emergency Program	0.5	0.5	0.5	0.5	0.5	0.5
Clerk Cashier	0.7	0.7	0.7	0.7	0.7	0.7
Receptionist Switchboard Operator	-	1.0	1.0	1.0	1.0	1.0
Mail Clerk	0.6	0.6	0.6	0.6	0.6	0.6
Full-Time Equivalent	9.4	10.5	10.5	10.5	10.5	10.5

Contract staff are not represented and are sometimes employed to temporarily fill staff vacancies.

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Clerks Department

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Fees (11800/35000-4220)	-139	-162	-144	-144	-	-	-144	-144	-144	-144
Lease Revenue (multiple)	-1,617	-1,393	-1,577	-1,645	-69	4%	-1,646	-1,647	-1,647	-1,648
Rentals (multiple)	-98	-79	-95	-73	22	-23%	-85	-85	-85	-85
Salaries Recovery (14000-5400)	-	-	-25	-25	-	-	-25	-25	-25	-25
Total Revenue	-1,854	-1,634	-1,842	-1,888	-47	3%	-1,901	-1,901	-1,902	-1,903
Expense										
Advertising (12103/13500-6010)	13	10	18	94	76	428%	19	20	95	21
Other Exp	94	78	64	76	12	19%	76	76	76	76
Insurance (multiple)	760	868	833	855	23	3%	861	867	873	879
Insurance Recovery (12101-6209)	-352	-444	-458	-480	-23	5%	-486	-492	-498	-504
Legal (12000/12103-7030)	31	65	226	176	-50	-22%	176	176	176	176
Maintenance - Buildings (11800-8060)	472	538	449	449	-	-	449	449	449	449
Maintenance - General (14000-8056)	43	79	37	32	-5	-12%	32	32	32	32
Postage & Courier (12101-6305)	44	44	45	45	-	-	45	45	45	45
Salaries (multiple)	565	584	665	797	132	20%	819	729	749	767
Stationery (12000-6370)	9	6	27	14	-13	-48%	14	14	14	14
Studies & Projects (12103/14000-6380)	57	60	52	81	29	56%	81	6	6	6
Taxes - Rental Properties (multiple)	44	44	39	35	-4	-10%	38	38	38	38
Total Expense	1,781	1,933	1,996	2,173	178	9%	2,124	1,960	2,054	1,998
TOTAL CLERKS	-73	299	154	285	131	85%	223	58	152	96



Services Provided

The Finance Department provides services through cooperative interaction with customers and staff, supporting the administrative and fiscal needs within a framework that ensures sound fiscal governance.

Specific functions include preparing and monitoring the Five-Year Consolidated Financial Plan and the Annual Consolidated Financial Statements, preparing and interpreting interim financial statements, levying and collecting municipal taxes and utility fees, processing accounts payable and receivable, developing and maintaining financial systems, investing and safeguarding the financial assets, conducting internal audits and general cashing services.

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

2014 Workplan Emphasis

We will be conducting ongoing reviews of internal controls as part of the department's regular work program. In addition we will review and evaluate accounts payable processes for efficiencies.

We will issue a Request for Proposal for audit services, conduct a review of the Joint Service Agreement for Parks & Leisure Services between Pitt Meadows and Maple Ridge and investigate departmental succession planning requirements.

We will participate in and pilot the implementation of

Performance Measurement

KEY PERFORMANCE MEASURES

- Provide high quality municipal services to citizens and customers in a cost-effective and efficient manner.
- Property tax revenue must keep pace with growth in the community, demand for enhanced services and the rising cost of existing services.
- Have an adopted 5-year Financial Plan in place before the year begins.
- Use debt where appropriate to provide major community infrastructure, while ensuring the level of debt servicing remains manageable in the near and long term. A declining trend over time is a useful indicator of increased financial flexibility. An upward trend indicates the further use of debt, which can be used to distribute the cost of significant projects to present and future citizens.

the Laserfiche document management system and develop a selection of common automated forms, while defining appropriate relationships with financial enterprise software.

We will provide published documents that provide a comprehensive and clear overview of the financial performance and resources.

We will manage our investment portfolio in a manner that maximizes our return without compromise to safety and liquidity, maintain an inventory of municipal assets consistent with industry standards and review and revise corporate financial policies as necessary.

We will host workshops for Council and staff, providing information intended to improve the financial management decision-making process.

We will issue tax notices, utility bills, licences, etc. by specific dates in the most cost-efficient and cost-effective method to the benefit of all stakeholders.

We will prepare operating statements, consolidated financial reports, conduct quarterly financial operating reviews and prepare an analysis of reserve funds/accounts showing fund balances and additional planned transfers.

We will prepare a Five-Year Financial Plan and develop a financial strategy (model) to better address infrastructure sustainability.

HIGH-LEVEL COMMUNITY GOALS

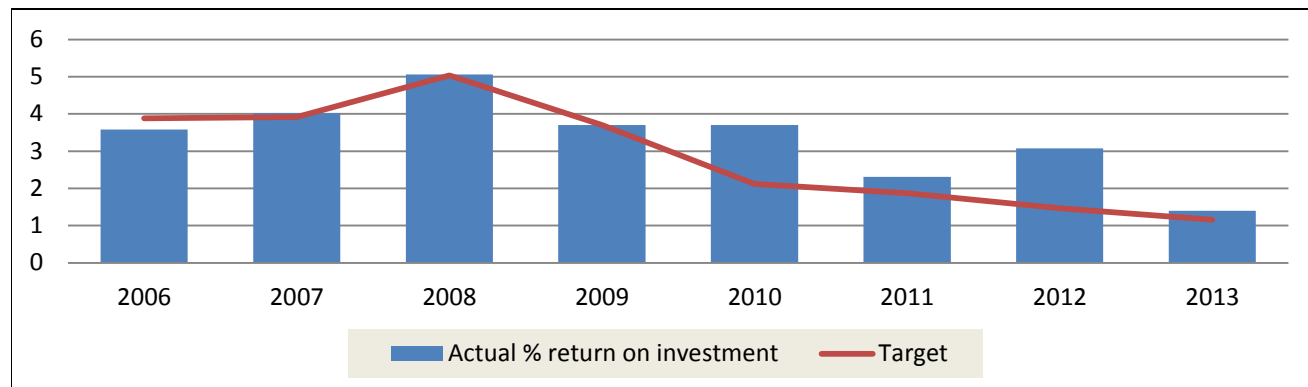
Maximize Return on Investment

Target Statement

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

Overview

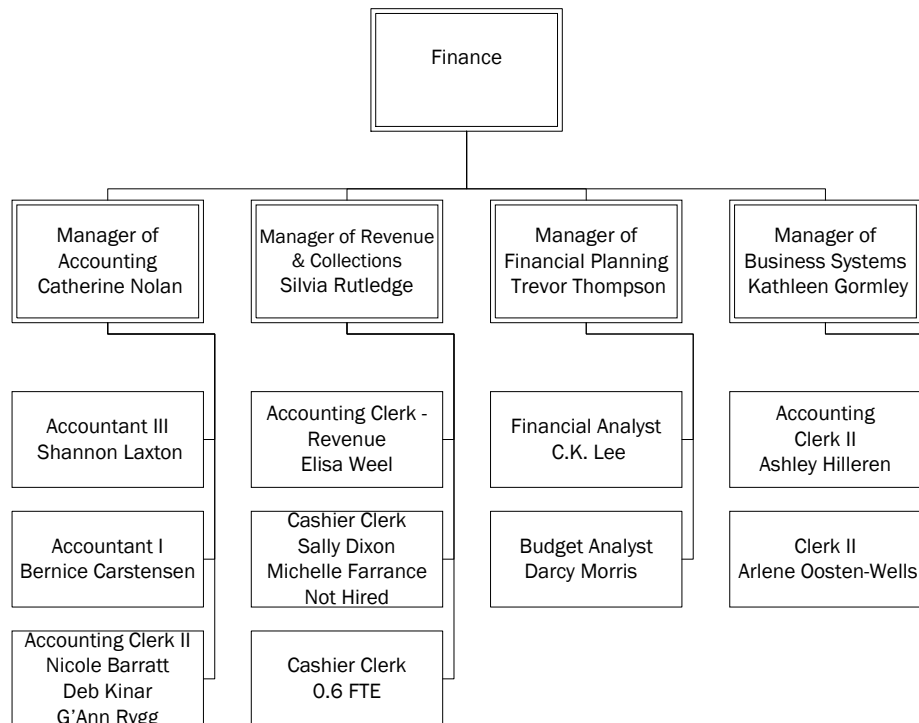
Maple Ridge maintains cash balances for several reasons. For example, property tax revenue arrives generally all at once to fund a year of expenditures. In addition, reserve balances are held for a variety of reasons such as for long-term capital projects. The Finance Department manages a portfolio of investments averaging over \$120 million. A conservative management philosophy is based primarily on safety, liquidity and return on investment.



Status Report

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level		2013	2014	2015	2016	2017	2018
Position							
Manager of Accounting		1.0	1.0	1.0	1.0	1.0	1.0
Manager of Financial Planning		1.0	1.0	1.0	1.0	1.0	1.0
Manager of Business Systems		1.0	1.0	1.0	1.0	1.0	1.0
Manager of Revenue & Collections		1.0	1.0	1.0	1.0	1.0	1.0
Accountant 3		2.0	1.0	1.0	1.0	1.0	1.0
Financial Analyst		-	1.0	1.0	1.0	1.0	1.0
Budget Analyst		1.0	1.0	1.0	1.0	1.0	1.0
Accountant 1		1.0	1.0	1.0	1.0	1.0	1.0
Accounting Clerk - Revenue		1.0	1.0	1.0	1.0	1.0	1.0
Accounting Clerk 2		4.0	4.0	4.0	4.0	4.0	4.0
Cashier Clerk		3.0	3.0	3.0	3.0	3.0	3.0
Clerk 2		1.0	1.0	1.0	1.0	1.0	1.0
Cashier Clerk (Tax Time Coverage)		0.6	0.6	0.6	0.6	0.6	0.6
Full-Time Equivalent		17.6	17.6	17.6	17.6	17.6	17.6

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Finance Department

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Other Expenses (multiple)	37	36	186	43	-144	-77%	43	43	43	43
Audit Fees (12200/12210-7000)	54	63	50	55	5	10%	55	55	55	55
Salaries (multiple)	1,385	1,377	1,444	1,459	15	1%	1,494	1,529	1,571	1,610
Salaries Recovery (12200/12210-5400)	-246	-247	-247	-255	-8	3%	-263	-271	-279	-288
TOTAL FINANCE	1,230	1,228	1,433	1,302	-131	-9%	1,329	1,356	1,389	1,420

Financial Plan – Financial Services - Tax Revenue

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Grants in Lieu (multiple)	-2,345	-2,355	-2,385	-2,401	-16	1%	-2,401	-2,401	-2,401	-2,401
Interest on Tax Prepayment (16000-4001)	52	55	100	100	-	0%	100	100	100	100
Local Improvement Program (multiple)	-19	-17	-19	-	19	-100%	-	-	-	-
Parcel Charges - Blue Box (16000-4011)	-954	-995	-1,019	-1,031	-11	1%	-1,071	-1,110	-1,151	-1,195
Parcel Charges - Recycling (16000-4010)	-810	-846	-860	-878	-18	2%	-911	-945	-981	-1,017
Taxes - General (16000-4000)	-60,028	-63,075	-62,881	-66,119	-3,237	5%	-69,499	-73,131	-77,261	-81,353
TOTAL FIN SERVICES-TAX REVENUE	-64,105	-67,234	-67,064	-70,328	-3,264	5%	-73,782	-77,487	-81,694	-85,867

Financial Plan – Fiscal Services - Transfers

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Appropriation of Surplus (10000-9010)	109	-58	58	78	20	34%	99	212	107	115
Other	143	198	798	323	-475	-59%	530	750	988	1,222
Transfer in from Reserve for Committed Projects	-3,404	-5,410	-5,067	-226	4,842	-96%	-122	-9	-75	-
Transfer to Capital Funds (multiple)	2,330	2,914	2,845	3,114	269	9%	5,477	2,916	3,540	3,186
Transfers In (multiple)	-8,194	-9,178	-9,196	-9,936	-740	8%	-9,623	-9,609	-9,644	-9,653
Transfers Out (multiple)	21,779	23,685	14,708	16,444	1,736	12%	20,587	17,706	18,556	20,293
TOTAL C&FS-ADMIN	12,765	12,150	4,145	9,797	5,652	136%	16,950	11,966	13,472	15,164

Financial Plan – Fiscal Services - Debt

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Debt - Interest (multiple)	2,185	2,091	2,343	2,110	269	-10%	2,105	1,970	1,831	1,747
Debt - Principal (multiple)	1,939	2,585	2,574	2,662	-1	3%	2,808	2,901	2,999	3,040
Overdraft Interest (12400-9060)	188	158	45	61	263	36%	57	57	57	57
TOTAL DEBT	4,311	4,835	4,962	4,833	531	-3%	4,970	4,929	4,887	4,844

Financial Plan – Financial Services - Grants

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Prov. Grant (Conditional) (10000/12400-102-4252)	-849	-932	-552	-1,100	-548	99%	-1,100	-1,100	-1,100	-1,100
Prov. Grant (Unconditional) (10000-102-4253)	-1,085	-530	-942	-942	-	0%	-942	-942	-942	-942
TOTAL FIN SERVICES-GRANTS	-1,935	-1,462	-1,494	-2,042	-548	37%	-2,042	-2,042	-2,042	-2,042



Financial Plan – Financial Services - Other Revenue

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Admin Fee (15000/30000-4100)	-60	-74	-45	-45	-1	1%	-46	-47	-48	-49
Auction Proceeds (15000-4410)	-25	-1	-7	-7	0	0%	-7	-7	-7	-7
Contributions from Others (10000-4820)	0	-22	-100	0	100	-100%	0	0	0	0
Fees (multiple)	-11	-14	-8	-8	0	0%	-8	-8	-8	-8
Gain/Loss - Property 4 Resale (15000-4298)	-6	-111	0	0	0	0%	-4,250	0	0	0
Information Fees (15000-4280)	-129	-121	-120	-120	0	0%	-120	-120	-120	-120
Interest on A/R (10000/15000-4290)	-224	-253	-185	-200	-15	8%	-215	-230	-245	-260
Investment Interest (10000/15000-4295)	-2,671	-1,968	-1,100	-1,135	-35	3%	-1,135	-1,135	-1,135	-1,135
Miscellaneous Income (15000-4390)	-109	-117	-36	-50	-15	41%	-50	-50	-50	-50
Municipal Plate Fees (15000-4221)	-24	-23	-22	-22	0	0%	-22	-22	-22	-22
Surplus (15000-4520)	0	0	0	-815	-815	0%	-2,525	-50	-50	-50
Tax Penalties (15000-4440)	-711	-750	-625	-660	-35	6%	-695	-730	-765	-800
TOTAL FIN.SRV-OTHER REV	-3,970	-3,453	-2,247	-3,062	-815	36%	-9,073	-2,399	-2,450	-2,501



Services Provided

The Information Technology (IT) Department is responsible for managing corporate computer systems, data resources and supporting technology infrastructure. The IT team supports the operation of 423 business computers, 42 virtual servers running on 42 physical servers and all the associated software and databases over ten locations within the community.

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

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

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

2014 Workplan Emphasis

We will be working with the Clerks Department to help design, build and install a document management system. This system will build on the existing document management processes and will ensure that all documents are easily searchable and that they are properly captured, stored and maintained.

Switches and cabling within our computing network will be upgraded and replaced, to ensure continuing service and to meet growing demands. A new security appliance will also be installed between the Internet and our network, to increase and better manage security. Upgrades to services that provide public audio/video feeds will also take place, so that we can better support media events.

Improvements will be made to the property and permitting system (AMANDA), to include additional processes and workflows. The system will also be evaluated in preparation for a major software upgrade and to ensure that we are using it to obtain good overall value.

We will apply a major software upgrade to the Recreation facility and activity management system (Class). This upgrade will include a refresh and redesign of the online information and registration system (RecReg4u), as well as a new membership module to provide our customers with the ability to purchase and renew memberships online.

To better support a mobile workforce, we will be installing and replacing wireless hardware in municipal vehicles. This hardware will connect wireless devices used in the field, to the municipal computing network. Once secure wireless connectivity is available, we will be testing and developing a variety of new and existing mobile web applications.

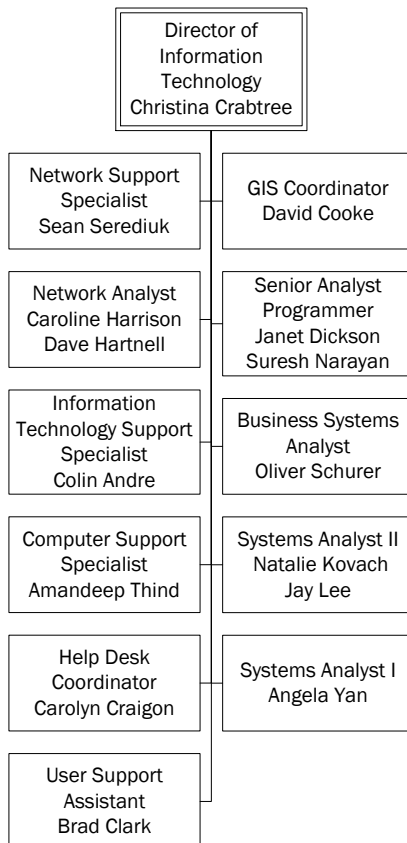
As part of our ongoing IT equipment lifecycle, aging workstations and laptops will be replaced. This will also include a group of older servers, which support our thin-client environment. All laptops and portable devices will have tracking software installed, to promote a secure and safe environment.

Performance Measurement

KEY PERFORMANCE MEASURES

- Meet or exceed client expectations in 95% or more cases among information technology service calls that are rated.

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
Director of Information Technology	1.0	1.0	1.0	1.0	1.0	1.0
Business Systems Analyst	1.0	1.0	1.0	1.0	1.0	1.0
GIS Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Network Support Specialist	1.0	1.0	1.0	1.0	1.0	1.0
Senior Analyst Programmer	2.0	2.0	2.0	2.0	2.0	2.0
Network Analyst	2.0	2.0	2.0	2.0	2.0	2.0
Systems Analyst 2	2.0	2.0	2.0	2.0	2.0	2.0
Information Technology Support Specialist	1.0	1.0	1.0	1.0	1.0	1.0
System Analyst 1	2.0	1.0	1.0	1.0	1.0	1.0
Help Desk Coordinator	-	1.0	1.0	1.0	1.0	1.0
Computer Support Specialist	-	1.0	1.0	1.0	1.0	1.0
User Support Assistant	2.0	1.0	1.0	1.0	1.0	1.0
Full-Time Equivalents	15.0	15.0	15.0	15.0	15.0	15.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Information Technology

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Consulting (12310-7005)	37	72	77	52	-25	-32%	32	32	32	32
Equipment Maintenance (12000/12310-8030)	30	24	72	34	-38	-53%	34	34	34	34
Lease Revenue (12000-100-4310)	-54	-54	-102	-54	48	-47%	-54	-54	-54	-54
Other Expenses (multiple)	17	35	25	22	-3	-12%	22	22	22	22
Salaries (12310-5500)	1,416	1,366	1,387	1,426	39	3%	1,460	1,494	1,534	1,572
Salaries Recovery (12310-5400)	-250	-250	-250	-250	-	-	-250	-250	-250	-250
Software Maintenance (12310/12320-7070)	624	718	714	755	41	6%	823	865	907	949
Supplies (12310-6300)	15	23	15	15	-	-	15	15	15	15
Utilities - Telephone (12000/12310-6520)	147	141	117	117	-	-	117	117	117	117
TOTAL INFORMATION SERVICES	1,981	2,074	2,054	2,116	63	3%	2,198	2,275	2,357	2,437

Capital Works Program – Information Technology

Funding > Section	2014	2015	2016	2017	2018
Technology	2,092	676	979	1,035	1,540
Amanda Upgrade Permits Online	-	100	-	-	-
Cable Plant Upgrade: Leisure Centre	90	-	-	-	-
Cable Plant Upgrade: Operations	90	-	-	-	-
Document Management Requirements	75	-	-	-	-
Equip Purch - Info Serv	330	391	570	290	832
Equip Purch - Wireless Data System	22	-	-	-	-
Fibre Optic Network - Fire Hall #4 Ph 4	50	-	-	-	-
Financials/Asset Management Ph.1	-	-	-	500	-
Financials/Asset Management Ph.2	-	-	-	-	500
Flexpod - Virtual Hardware	-	-	100	-	-
GIS Infrastructure Package	-	75	-	-	75
Infrastructure Growth	50	50	50	50	50
IT Disaster Recovery Infrastructure	-	-	-	97	-
IT Fibre DTR - 248 St Interconnection	600	-	-	-	-
IT Fibre GVRD WM Refurbishing	400	-	-	-	-
IT Website Redesign Ph.2	-	-	-	72	-
Management Reporting Software Ph.2	-	-	40	-	-
Mobile Application Development	-	25	25	25	25
Networking Testing Equipment	-	35	-	-	-
Place/Replace Mobile in Vehicles	30	-	-	-	-
Secure Mobile Devices	10	-	-	-	-
See-It Improvements	-	-	-	-	15
Tablet/Mobile Application For Citizens Ph.2	25	-	-	-	-
Upgrade Network Infrastructure	250	-	-	-	-
Video Production / Conferencing	-	-	-	-	43
Virtual Desktop	-	-	100	-	-
Voting Software	-	-	69	-	-
Web Security Infrastructure [F5]	70	-	-	-	-
Wireless Infrastructure	-	-	25	-	-



Services Provided

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

We rely heavily on cross-training and good communication to ensure that the department functions efficiently and effectively. Each of the Assistant Chiefs assumes responsibility for the operation of the individual fire halls. In addition to administrative duties, career officers assume the role of Duty Chief which involves responding to all serious Fire Department emergency calls 24-hours-a-day, on a rotational basis.

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

Performance Measurement

KEY PERFORMANCE MEASURES

- Reduce the severity of fires through adequate response times and personnel.
- Reduce the number and seriousness of emergency incidents through an aggressive program of proactive inspections and public education.
- Demonstrate the firefighters’ dedication to the community, high morale in the organization and the spirit of cooperation and inclusiveness between the full-time and part-time members.
- Reduce Fire Hall No. 1 natural gas consumption by 2% in 2014 from 2013 levels.
- Reduce RCMP Building electrical consumption by 2% in 2014 from 2013 levels.

2014 Workplan Emphasis

We will continue the implementation of the Fire Department Master Plan to reduce the severity of fires and emergencies through rapid response times and manpower, while supporting the Fire Department composite model.

We will update the Fire Department lock box system by adding additional products and options for emergency access as well as a new master key retention system.

We will purchase the replacement of one existing fire apparatus that has exceeded Underwriters Laboratory Canada/Fire Underwriters Survey (ULC/FUS) life cycle (FD Vehicle E3-2 E-One Replacement)

We will reduce the number and seriousness of emergency incidents through an aggressive program of fire service inspections and public fire and life safety education to all elementary school students.

We will continue towards the construction of Fire Hall No. 4 to better accommodate emergency calls in the Albion/Cottonwood area.

HIGH-LEVEL COMMUNITY GOALS

Reduce Response Time in the Urban Response Zone

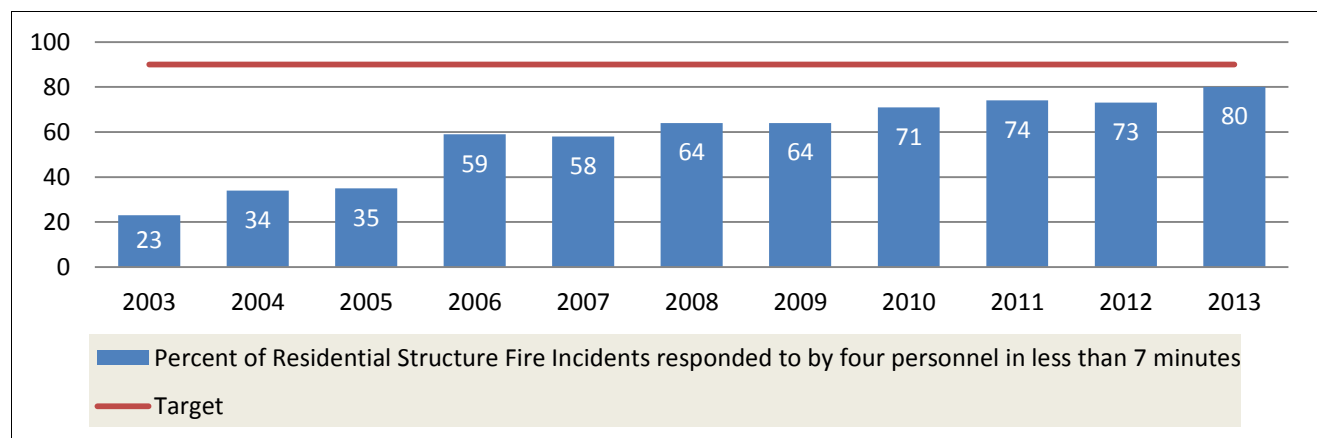
Target Statement

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

Overview

Prior to 2005, the Maple Ridge Fire Department was composed of paid-on-call members, who responded to emergency calls on a volunteer basis. In a growing community where 65% of the workforce are employed outside the municipality, the low numbers of volunteers responding, particularly during weekday daytime, was becoming a concern. A strategy to move toward a composite fire service delivery model, made up of paid-on-call and full-time career firefighters, was developed as part of a Fire Master Plan. Because of the significant cost to the community, this plan is being implemented gradually. The results are being closely monitored. The hiring of full-time career firefighters is intended to reduce the time it takes to respond to emergency calls in the urban response area.

A target of 7 minutes, from dispatch to arrival at the scene, (the 7 minutes is comprised of 1 - minute dispatching; 2 minutes - turnout - firefighters to don personal protective equipment and the truck leaving the Hall); 4 minutes - travel time from the Fire Hall to the scene) applies to the Urban Response area and it is intended to be met 90% of the time.



Status Report

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

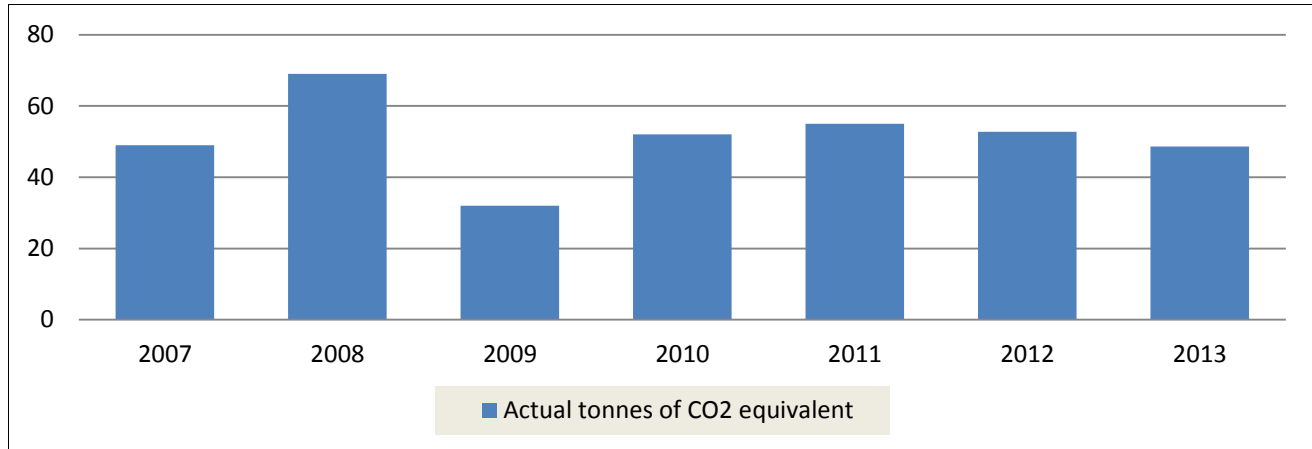
Reduce Greenhouse Gas (GHG) Emissions – Fire Hall No. 1

Target Statement

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

Overview

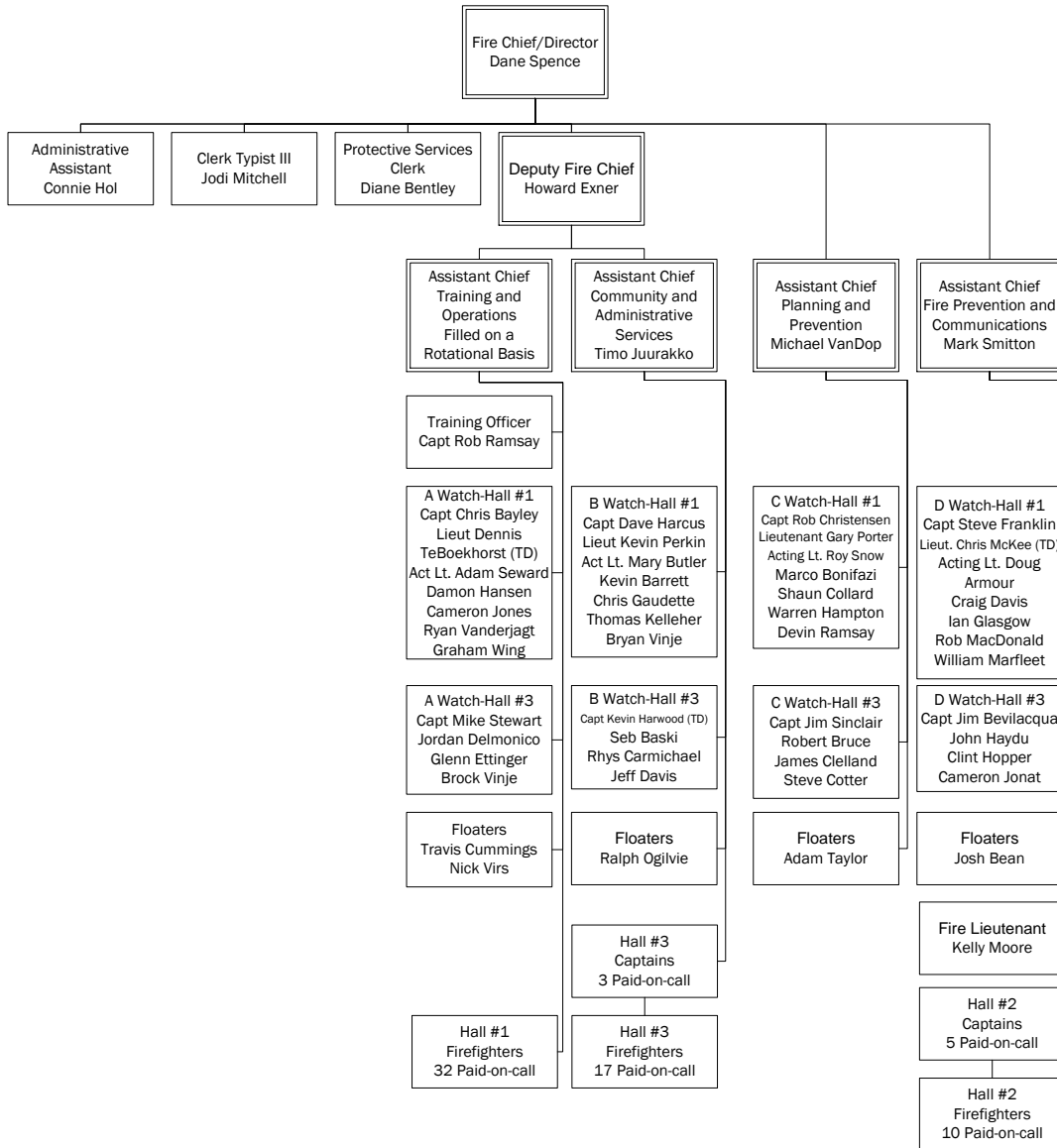
Fire Hall No. 1 is the workplace of fire crews, Fire Department administrative offices, the emergency operations centre and a large training room.



Status Report

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Fire Chief/Director	2.0	1.0	1.0	1.0	1.0	1.0
Deputy Fire Chief	0.0	1.0	1.0	1.0	1.0	1.0
Assistant Chief	4.0	4.0	4.0	4.0	4.0	4.0
Fire Captain	9.0	8.0	8.0	8.0	8.0	8.0
Fire Training Officer	1.0	1.0	1.0	1.0	1.0	1.0
Fire Lieutenant	4.0	5.0	5.0	5.0	5.0	5.0
Fire Fighter	37.0	37.0	37.0	37.0	37.0	37.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Data Management Coordinator	1.0	0.0	0.0	0.0	0.0	0.0
Clerk Typist 3	1.0	1.0	1.0	1.0	1.0	1.0
Protective Services Clerk	0.0	1.0	1.0	1.0	1.0	1.0
Full-Time Equivalent	60.0	60.0	60.0	60.0	60.0	60.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Fire Department

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Fees (22000-4220)	-26	-42	-50	-50	-	-	-50	-50	-50	-50
Sale of Service (multiple)	-73	-74	-	-	-	-	-	-	-	-
Total Revenue	-99	-116	-50	-50	-	-	-50	-50	-50	-50
Expense										
Contract (22000-7007)	107	109	129	116	-13	-10%	118	139	142	144
Equipment (22000/22075-7340)	188	112	184	182	-2	-1%	192	184	184	184
Equipment Maintenance (22000-8030)	56	71	72	64	-8	-11%	102	78	78	78
Other Exp (multiple)	49	46	42	42	-	-	42	42	42	42
Insurance (22000-6210)	44	47	37	52	15	40%	53	54	55	56
Operating Repairs (22000-8080)	196	189	139	141	2	2%	141	141	141	141
Professional Fees - Other (22000-7050)	45	71	41	43	2	6%	63	46	46	46
Program Costs (multiple)	137	114	140	141	0	0%	116	105	96	96
Salaries (multiple)	6,943	7,958	8,319	7,993	-326	-4%	8,356	8,832	9,293	9,752
Seminars/Prof Meetings/Train'g (22000-6050)	21	22	25	25	-	-	25	25	25	25
Service Severance Costs (22000-5150)	103	75	131	95	-37	-28%	95	95	95	95
Special Projects (22000-6385)	6	-	-	-	-	-	-	-	-	-
Supplies (multiple)	223	228	211	212	1	1%	229	235	237	238
Vehicle Costs (22000-6430)	178	179	190	193	4	2%	199	205	210	216
Total Expense	8,295	9,223	9,662	9,301	-361	-4%	9,733	10,181	10,644	11,113
TOTAL FIRE PROTECTION	8,197	9,107	9,612	9,251	-361	-4%	9,683	10,131	10,594	11,063



Services Provided

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

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

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

2014 Workplan Emphasis

We will contribute to community safety with our involvement in bringing a Child Advocacy Centre to our community and with the renewal and revitalization of the Community Policing Committee.

We will modify and implement ongoing strategies to address community crime problems by identifying emerging problems, prolific offenders and trends. We

will initiate a 10% increase on the value of property that has been restrained by Civil Forfeiture and strive for better than a 90% clearance (solve) rate on financial institution robberies.

We will participate in road safety initiatives to reduce serious injury by concentrating on both impaired and distracted driving. We will monitor high crash intersections with the help of Speed Watch volunteers and conduct enforcement, prevention and education to reduce harm on our roads.

We will work with youth and the schools, in the community. We will involve and engage social agencies and partners who currently work with youth. Working closely with the community, Youth Outreach, as well as other first responders, along with schools, we will review the process and modernize youth programming that RCMP deliver in schools to Kindergarten-Grade 12 and host a Crime Free Multi-Housing session workshop in Maple Ridge.

In addition to the 2014 workplan items, the Ridge Meadow Detachment has a number of other important projects underway for 2014. A significant priority is to ensure the Closed Circuit Video (CCVE) implementation is completed to meet Provincially mandated standards. Ridge Meadows Detachment is committed to a robust efficiency review around PRIME BC transcription costs and also examining fleet main maintenance costs, with the goal of making our budget dollars go further. Related to customer services is our project to expand payment methods for police services (i.e. Criminal Records Checks) at the Pitt Meadows Community Policing Office. Finally, the detachment is being subjected to an internal operational deployment review to better align supervisory and oversight functions.



Performance Measurement

KEY PERFORMANCE MEASURES

- Divert first time youth offenders through the youth diversion program.
- Achieve a 75% success rate for youths diverted who do not reoffend.
- Minimize the number of automobile crashes by improving traffic safety on our road network for all users, including pedestrians and cyclists.
- Reduce RCMP Building electrical consumption by 2% in 2014 from 2013 levels.

HIGH-LEVEL COMMUNITY GOALS

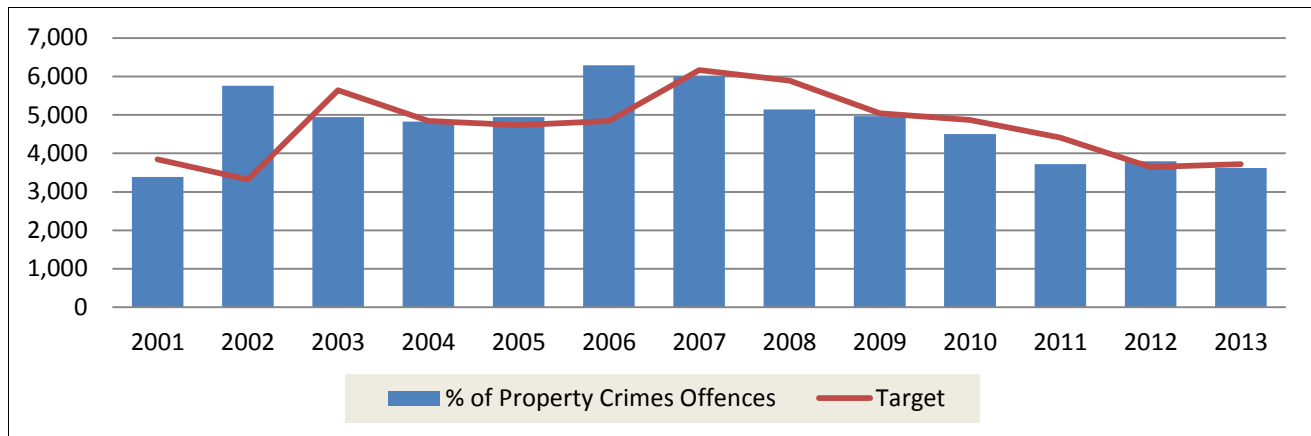
Reduce Property Crime Offences

Target Statement

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

Overview

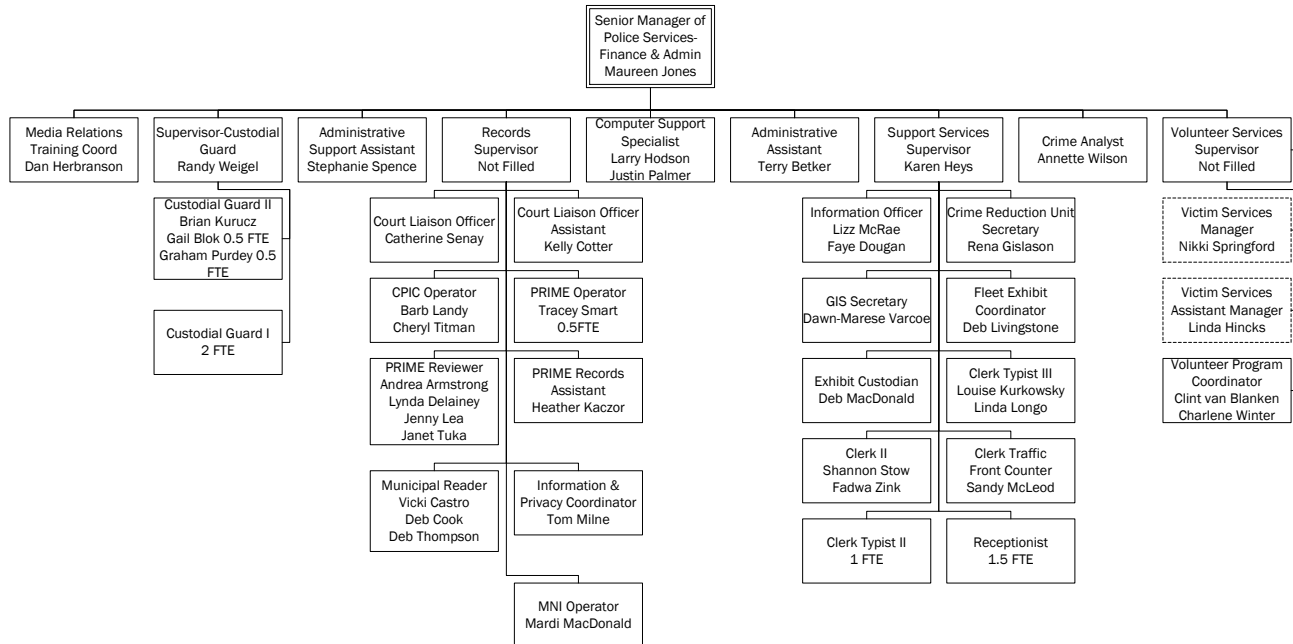
Our local RCMP detachment focuses on intelligence-led policing, implementing strategies that address community crime problems, identifying emerging problems, prolific offenders and hotspots so that criminal intelligence has a coordinated effect in targeting the decrease of property crime offences in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



Status

Property Crime represents 57% of total Criminal Code offences for 2013 and is trending down by 5% as compared to the same period of 2012. All offences within this category experienced decreases with the exception of Arson (40%) Commercial Break and Enters (B&E) (10%), Fraud (28%) and Possession of Stolen Property (11%).

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level		2013	2014	2015	2016	2017	2018
Position – Municipal Staff							
Senior Manager of Police Services – Finance & Administration		1.0	1.0	1.0	1.0	1.0	1.0
Manager Police Services - Operations		1.0	-	-	-	-	-
Crime Analyst		1.0	1.0	1.0	1.0	1.0	1.0
Court Liaison Officer		1.0	1.0	1.0	1.0	1.0	1.0
Computer Support Specialist		2.0	2.0	2.0	2.0	2.0	2.0
Records Supervisor		1.0	1.0	1.0	1.0	1.0	1.0
Support Services Supervisor		-	1.0	1.0	1.0	1.0	1.0
Volunteer Services Supervisor		-	1.0	1.0	1.0	1.0	1.0
Administrative Assistant		1.0	1.0	1.0	1.0	1.0	1.0
Information & Privacy Coordinator		1.0	1.0	1.0	1.0	1.0	1.0
Media Relations Training Coordinator		1.0	1.0	1.0	1.0	1.0	1.0
Municipal Reader		3.0	3.0	3.0	3.0	3.0	3.0
Volunteer Program Coordinator		2.0	2.0	2.0	2.0	2.0	2.0
Administrative Support Assistant		1.0	1.0	1.0	1.0	1.0	1.0
Court Liaison Officer Assistant		1.0	1.0	1.0	1.0	1.0	1.0
Exhibit Custodian		1.0	1.0	1.0	1.0	1.0	1.0
Fleet Exhibit Coordinator		1.0	1.0	1.0	1.0	1.0	1.0
PRIME Records Assistant		1.0	1.0	1.0	1.0	1.0	1.0
Clerk Typist 3		2.0	2.0	2.0	2.0	2.0	2.0
CPIC Operator		2.0	2.0	2.0	2.0	2.0	2.0
Crime Reduction Unit Secretary		1.0	1.0	1.0	1.0	1.0	1.0
GIS Secretary		1.0	1.0	1.0	1.0	1.0	1.0
Information Officer		2.0	2.0	2.0	2.0	2.0	2.0
MNI Operator		-	1.0	1.0	1.0	1.0	1.0
PRIME Operator		1.5	0.5	0.5	0.5	0.5	0.5
PRIME Reviewer		4.0	4.0	4.0	4.0	4.0	4.0
Clerk Traffic Front Counter		1.0	1.0	1.0	1.0	1.0	1.0
Clerk 2		2.0	2.0	2.0	2.0	2.0	2.0
Clerk Typist 2		1.0	1.0	1.0	1.0	1.0	1.0

CFS – RCMP/POLICE SERVICES



Position – Municipal Staff	2013	2014	2015	2016	2017	2018
Receptionist	1.0	1.5	1.5	1.5	1.5	1.5
Supervisor-Custodial Guard	1.0	1.0	1.0	1.0	1.0	1.0
Custodial Guard 2	2.0	2.0	2.0	2.0	2.0	2.0
Custodial Guard 1	2.0	2.0	2.0	2.0	2.0	2.0
Other	1.0	-	-	-	-	-
Full-Time Equivalent	44.5	45.0	45.0	45.0	45.0	45.0

RCMP Approved Positions	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18
Maple Ridge - Regular Contract	84.0	84.0	87.0	90.0	91.0	93.0	94.0	96.0
Maple Ridge - Community Safety Officers	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maple Ridge - Integrated Teams								
Dogs, Forensic ID, Traffic Reconstruction	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Emergency Response Team*	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Integrated Homicide Investigation Team*	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Maple Ridge	96.9	96.9	99.9	102.9	103.9	105.9	106.9	108.9
Pitt Meadows - Regular Contract	21.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Pitt Meadows - Integrated Teams*	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Provincial	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Full-Time Equivalent	122.9	123.9	126.9	129.9	130.9	132.9	133.9	135.9

RCMP Contract fiscal year is April – March

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Police Services

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Fines (21000-4240)	-119	-129	-48	-90	-42	88%	-90	-90	-90	-90
Lease Revenue (21000-4310)	-55	-15	-27	-27	-	-	-27	-27	-27	-27
Program Fees (21000-4230)	-	-	-	-	-	-	-10	-10	-10	-10
Prov. Grant (Cond.) (21000/21150-102-4252)	-75	-89	-71	-71	-	-	-71	-71	-71	-71
Recovery (multiple)	-1,079	-1,042	-1,084	-1,085	-2	0%	-1,102	-1,126	-1,152	-1,176
Sale of Service (21000-4600/4650)	-258	-207	-170	-170	-	-	-170	-170	-170	-170
Total Revenue	-1,585	-1,482	-1,400	-1,444	-44	3%	-1,470	-1,494	-1,520	-1,544
Expense										
Contract (multiple)	13,607	13,256	15,680	16,413	733	5%	16,741	17,171	18,052	18,816
Auxiliary (21120-7015)	21	23	56	25	-31	-56%	25	25	25	25
Other Expenses (multiple)	120	115	122	122	0	-	123	124	124	125
Insurance (21000-6210)	22	22	23	23	-	-	23	23	23	23
Maintenance - Buildings (21100-8060)	314	307	323	323	0	0%	323	324	324	324
Other Outside Services (21140/21150-7051)	918	917	917	917	-	-	917	945	973	1,003
Salaries (multiple)	2,956	2,897	3,063	3,128	66	2%	3,203	3,279	3,366	3,450
Service Severance Costs (21000/21100-5150)	30	22	39	28	-11	-27%	28	28	28	28
Supplies (21000/21100-6300)	52	58	35	35	-	-	35	35	35	35
Utilities - Telephone (21100-6520)	44	49	45	45	-	-	45	45	45	45
Total Expense	18,084	17,669	20,304	21,061	757	4%	21,464	21,998	22,996	23,875
TOTAL POLICE SERVICES	16,499	16,186	18,904	19,617	713	4%	19,994	20,504	21,476	22,331

The Public Works & Development Services Division (PWDS) is responsible for reporting to Council on land use and zoning issues, long-range planning, growth management, bylaw enforcement, business licensing, engineering services and the operation and maintenance of municipal utility and street infrastructure. A summary of some of the 2013 accomplishments in our division is shown below, followed by efficiency and effectiveness initiatives which were undertaken by all areas and the business challenges relevant to the 2014-2018 planning period.

The subsequent pages in the PWDS section will provide information on the departments reporting to this division, including staffing, 2014 workplan highlights, performance measurements and budgets. The departments within this section are Administration, Engineering, Licences, Permits and Bylaws, Operations, Planning and our partnership with the Ridge Meadows Recycling Society.

Select 2013 Division Accomplishments

- Completed major walkability and traffic calming projects on 112 Avenue, 122 Avenue, 136 Avenue, 227 Street, 237 Street, 240 Street, 245 Street, 245B Street, Larch Avenue, Loughheed Highway.
- Undertook extensive neighbourhood engagement including resident questionnaires, open houses, neighbourhood walkabouts and neighbourhood traffic advisory committees.
- Completed major infrastructure projects including seismic upgrades at the 225 Street pump station, 232 Street bridge replacement, Lilley Drive bulk fill station, Dunlop Creek culvert relining, Loughheed Highway multi-use pathway, 122 Avenue multi-use pathway, eight electronic vehicle charging stations.
- Multiple roads were paved as part of the Pavement Rehabilitation Program and several major culverts were replaced.
- Extensive bylaw work included Building Bylaw, Noise Bylaw, Untidy Unightly Premises Bylaw, Inter-Municipal Licence Bylaw, Smoking Bylaw, Medicinal Marijuana Bylaws and Heritage Procedures Bylaw.
- Extensive policy work included Albion Flats, North Albion Density Review, North Albion Servicing Review, Amenity Zoning Review, Tandem Garages Review, Pedestrian Connectivity Report, Overhead Wiring Report, Commercial/Industrial Review, Transportation Review, Regional Context Statement, Environment Strategy, Multi-Material BC Reports, Adopt-A-Block Amalgamation with Alouette River, Management Society's Report, BC Hydro Fish Ladder, Water Act Review, Secondary Suites Update, LED Streetlights Report, Abernethy Way Right of Way Acquisition, Prepare Annual Water System Report, Water Meter Report and Incentives Program Review.
- Continued work on the Town Centre Investment Incentive Program and the 'Smart Growth on the Ground' plan.

Efficiency/Effectiveness Initiatives

- Alternative funding sources and savings were achieved through leveraging funding from senior agencies and local improvements.
- Implemented several equipment and innovative technological changes: culvert lining, multi-use equipment, in-situ drilling in lieu of open trench, laptops in vehicles, increased crack sealing program, multiple pipe lining of road cross culverts and underground sewers, proactive ultrasonic non-destructive testing equipment for watermain leaks, where possible large truck tires are recapped (retreads), modifying configuration logic at emergency generators serving reservoirs allows reduced run time during power outages.
- Analysis of fuel consumption is indicating that the hybrid fleet of 30 units, three electric cars and one electric truck are significantly reducing the annual fuel consumption.
- Comprehensive review of insurance coverage has resulted in an overall fleet savings on a per vehicle basis and a rebate of \$16,132 in 2013 for fleet retro premium adjustment of 2011/2012 based on accident claims.
- Recycling efficiencies were achieved by expanding the range of items accepted at the depot as a result of new Extended Producer Responsibility programs including Styrofoam and used cooking oil, partnering with Parks & Leisure to administer education for the Bear Aware Program, providing drop off/recycling for toilets as part of the rebate program, increasing community awareness and participation with Earth Day and targeting waste reduction initiatives at events with the Zero Waste Stations.

Business Perspective

- The interest in the Town Centre Incentive Program and the priority processing of applications has been significant. Large complex developments require significant resource allocation.
- The complexity and overall volume of development activity continues to increase. Maple Ridge is attracting major players in different industries e.g.: Target (retail), Brown's Social House (restaurant), Club 16 (fitness).
- There is a need to secure funding from senior agencies to complete major projects (e.g. 128 Avenue, Abernethy Way, Albion overpass, 240 Street crossing to Silver Valley).
- Erratic climate conditions provide for considerable uncertainty.
- Public consultation to ensure residents are engaged and informed remains at the forefront of capital projects.
- Speed of communication tools has heightened public expectations on response times.



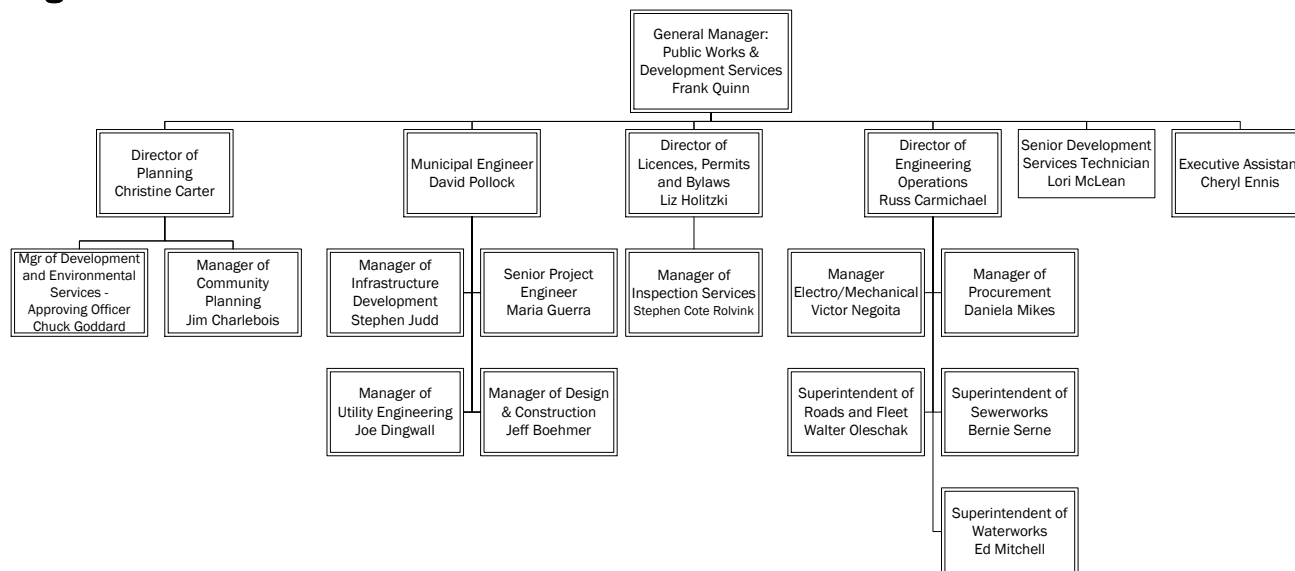
Services Provided

The Public Works & Development Services (PWDS) Administration Division is responsible for carrying out corporate initiatives as directed by Council. This section of the PWDS division provides leadership in the implementation of services including development processing, the issuance of building permits and business licences and the construction, operation and maintenance of municipal infrastructure. In addition, the division attends to enquiries and requests for assistance from the public. The Ridge Meadows Recycling Society liaises with Council through the division.

2014 Workplan Emphasis

The 2014 workplan for the departments of this division are identified on the following pages.

Organization Chart



These positions all report to PWDS but some are budgeted to other areas.



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level Position	2013	2014	2015	2016	2017	2018
GM Public Works & Development Services	1.0	1.0	1.0	1.0	1.0	1.0
Senior Development Services Technician	1.0	1.0	1.0	1.0	1.0	1.0
Full-Time Equivalent	2.0	2.0	2.0	2.0	2.0	2.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – PWDS Administration

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Conventions & Conferences (31010-6051)	25	25	29	29	-	-	29	29	29	29
Legal (31010-7030)	66	47	-	-	-	-	-	-	-	-
Memberships (multiple)	24	23	18	18	-	-	18	18	18	18
Salaries (31010/32020-5500)	304	288	315	369	54	17%	441	513	586	659
Supplies (31010/32000-6300)	4	2	4	4	-0	-5%	4	4	4	4
TOTAL PW&D-ADMIN	423	385	366	419	53	15%	491	563	637	709



Services Provided

The Engineering Department contributes to the quality of life in Maple Ridge by providing a full range of sustainable municipal services to maintain existing infrastructure as well as new infrastructure in support of ongoing growth in Maple Ridge. The range of services includes the development and implementation of the Capital Program including design, tendering and administration for roads and utilities; management of the underground water and sewer utilities as well as storm water management; developing the multi-modal transportation network as well as traffic operations including signals and street lighting; review and coordination of servicing requirements for new developments.

2014 Workplan Emphasis

We will seek to advance new or complete in-progress master planning initiatives by reviewing water distribution system capacity, assessing the need for water distribution system capacity improvements, updating water meter specifications and design criteria, assessing inflow and infiltration to the sanitary sewer system and initiating a reduction program. We will also review the adopted servicing agreements and revise as needed, work on the application tracking system, initiate the Integrated Watershed Management program and complete the Master Plans for sanitary, water and drainage in growth areas.

The total replacement value of the infrastructure assets is \$1.4B and is comprised of assets such as roads, watermains, sanitary sewers, drainage systems, pump stations, dykes and buildings at all stages of their life cycles. We will develop an overall strategy to accumulate existing data and evaluate adequacy with the objective to maximize service delivery and manage costs and risk over the lives of the assets.

We will continue with transportation and traffic management initiatives by developing specific streetscape standards for the town centre, developing implementation and funding strategies for the Strategic Transportation Plan, monitoring and evaluating selected intersections, explore cash-in-lieu payment equivalents for the Overhead Wiring Policy and enhancing the multi-modal transportation system – 122 Avenue (222 Street – 224 Street).

We will implement the annual Capital Works Plan and continue to enhance project delivery of all components through better project definition and consideration of lifecycle costing.

Performance Measurement

KEY PERFORMANCE MEASURES

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

HIGH-LEVEL COMMUNITY GOALS

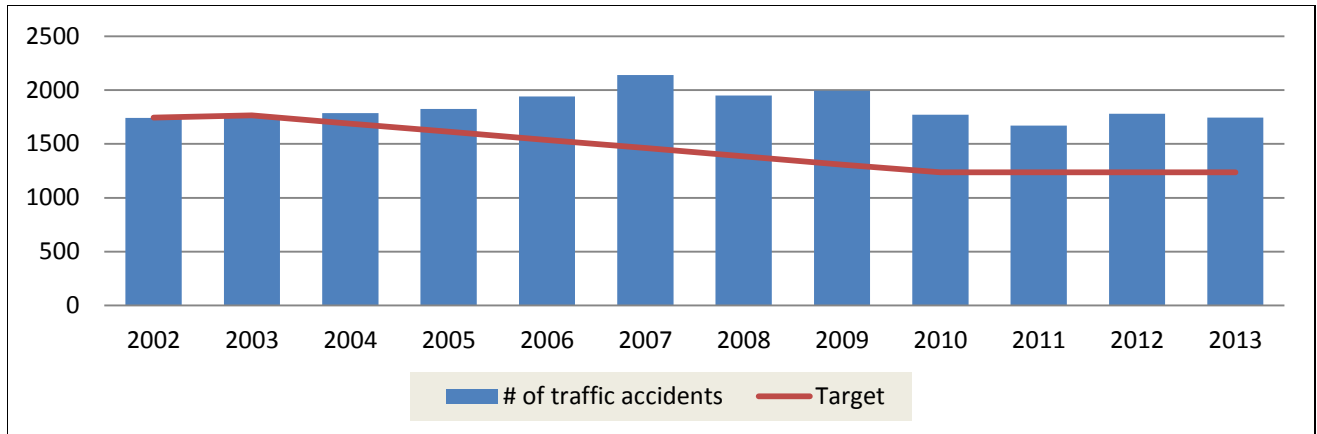
Improve Traffic Safety

Target Statement

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

Overview

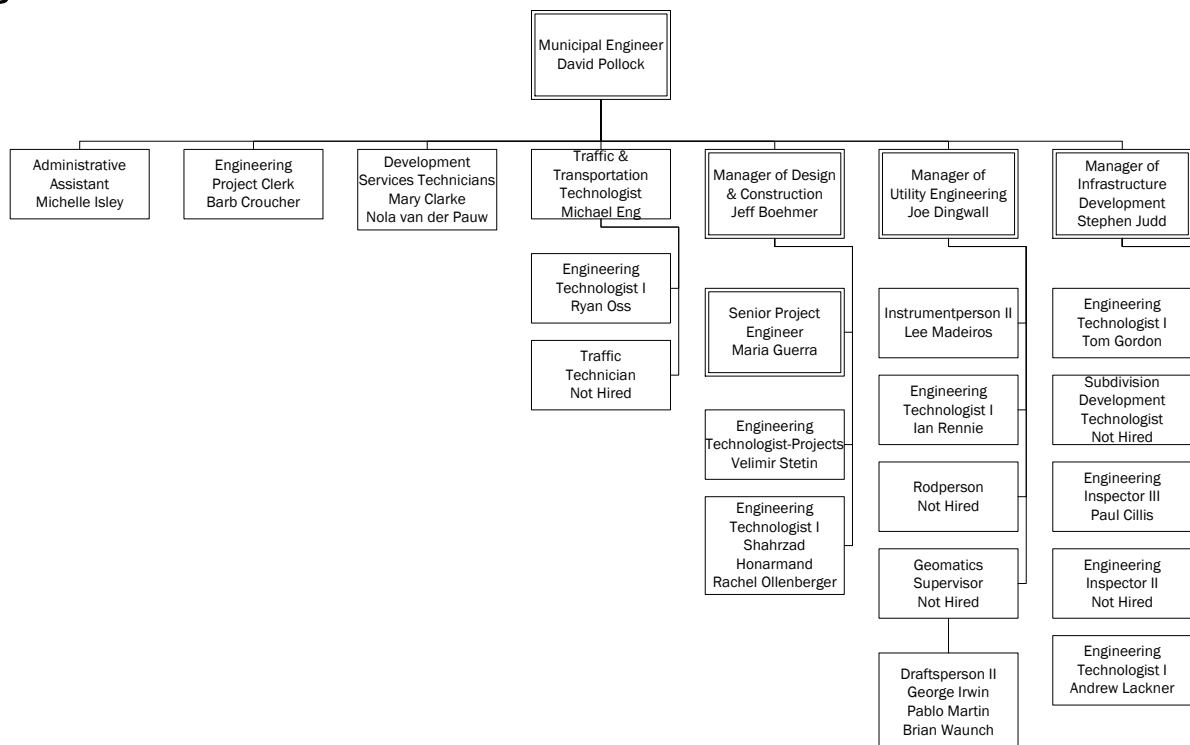
This graph provides information regarding the number of crashes that occur each year in Maple Ridge. Maple Ridge will continue to provide road safety improvements in partnership with ICBC with promoted road safety education with help from the RCMP. New data is available in May every year.



Status

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Municipal Engineer	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Utility Engineering	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Design and Construction	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Infrastructure Development	1.0	1.0	1.0	1.0	1.0	1.0
Senior Project Engineer	1.0	1.0	1.0	1.0	1.0	1.0
Geomatics Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Traffic & Transport Technologist	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Technologist – Projects	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Technologist 1	5.0	6.0	6.0	6.0	6.0	6.0
Engineering Inspector 3	2.0	1.0	1.0	1.0	1.0	1.0
Engineering Inspector 2	-	1.0	1.0	1.0	1.0	1.0
Subdivision Development Technologist	1.0	1.0	1.0	1.0	1.0	1.0
Traffic Technician	1.0	1.0	1.0	1.0	1.0	1.0
Draftsperson 2	4.0	3.0	3.0	3.0	3.0	3.0
Instrumentperson 2	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Instrumentperson 1	1.0	-	-	-	-	-
Development Services Technician	2.0	2.0	2.0	2.0	2.0	2.0
Engineering Project Clerk	1.0	1.0	1.0	1.0	1.0	1.0
Rodperson	1.0	1.0	1.0	1.0	1.0	1.0
Full-Time Equivalent	28.0	27.0	27.0	27.0	27.0	27.0

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Engineering Department

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Collections (32100-4130/4131)	-8	3	-	-	-	-	-	-	-	-
Fees (multiple)	-633	-527	-335	-335	-	-	-335	-335	-335	-335
Permits (32100/33100-4445)	-169	23	-132	-132	-	-	-132	-132	-132	-132
Sales (multiple)	-538	-283	-525	-525	-	-	-525	-525	-525	-525
Soil Deposit Fees (32100-4219)	-14	-137	-	-	-	-	-	-	-	-
Total Revenue	-1,362	-920	-992	-992	-	-	-992	-992	-992	-992
Expense										
Consulting (32100-7005)	42	95	108	86	-23	-21%	86	86	86	86
Other Outside Services (32100-7051)	9	7	10	10	-	-	10	10	10	10
Salaries (multiple)	2,183	2,074	2,550	2,605	55	2%	2,669	2,733	2,807	2,878
Salaries Recovery (32100-5400)	-1,029	-1,123	-1,154	-1,178	-24	2%	-1,206	-1,234	-1,266	-1,297
Service Severance Costs (32100-5150)	57	41	73	52	-20	-28%	52	52	52	52
Supplies (multiple)	45	48	54	50	-4	-7%	50	50	50	50
Vehicle Charges (32100-7400)	67	75	67	68	1	1%	70	72	74	76
Total Expense	1,374	1,217	1,708	1,693	-15	-1%	1,731	1,769	1,813	1,855
TOTAL ENGINEERING	12	297	716	701	-15	-2%	739	777	821	863



Services Provided

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

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

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

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

2014 Workplan Emphasis

We will research, review and update several bylaws including: Loitering Bylaw, Taxi Bylaw and the Business Licence Bylaw (regulations for local artists).

We will establish and review several policies, procedures and strategies: management of development signs on municipal property, knotweed on private & public land, liquor licence applications, downtown and outlying parking areas for current resources and level of effectiveness and in cooperation with the RCMP develop a strategic plan to deal with illegal grow operations once Federal legislation changes in 2014.

We will participate in the new incentive program, review & update AMANDA building folders & processes, develop a new builder package and Implement digitized building plans & documents.



Performance Measurement

KEY PERFORMANCE MEASURES

- Ensure dog owners contribute toward the cost of animal control.
- Process permit applications efficiently and effectively.

HIGH-LEVEL COMMUNITY GOALS

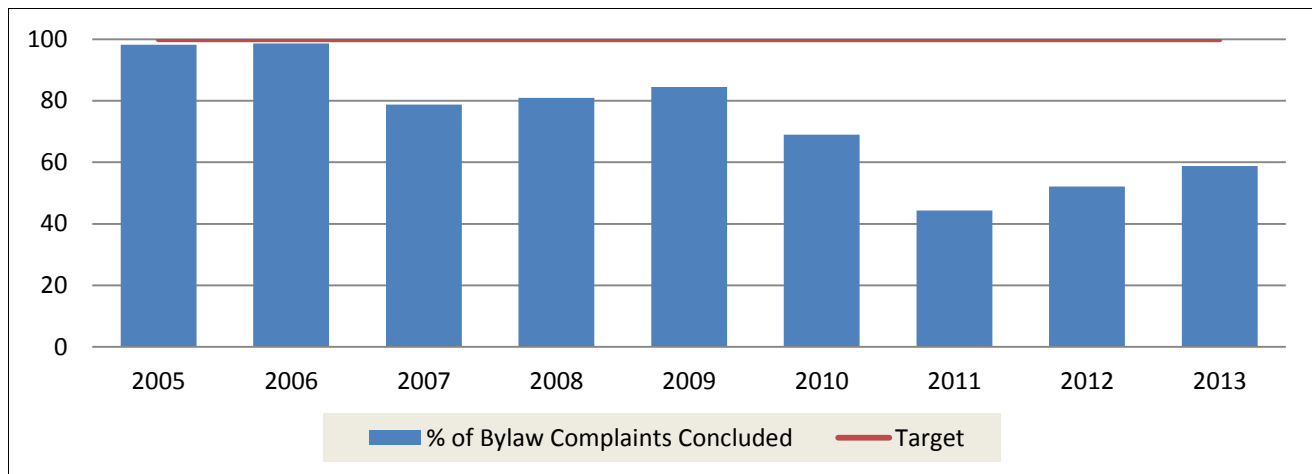
Bylaw Complaints Concluded

Target Statement

Ensure public compliance with Municipal bylaws.

Overview

A cooperative approach to bylaw enforcement issues is achieved through effective partnerships with the RCMP, SPCA, Ministry of Health, Community Outreach, Downtown Parking Association, Business Improvement Association, Adopt-a-Block Society and other agencies.



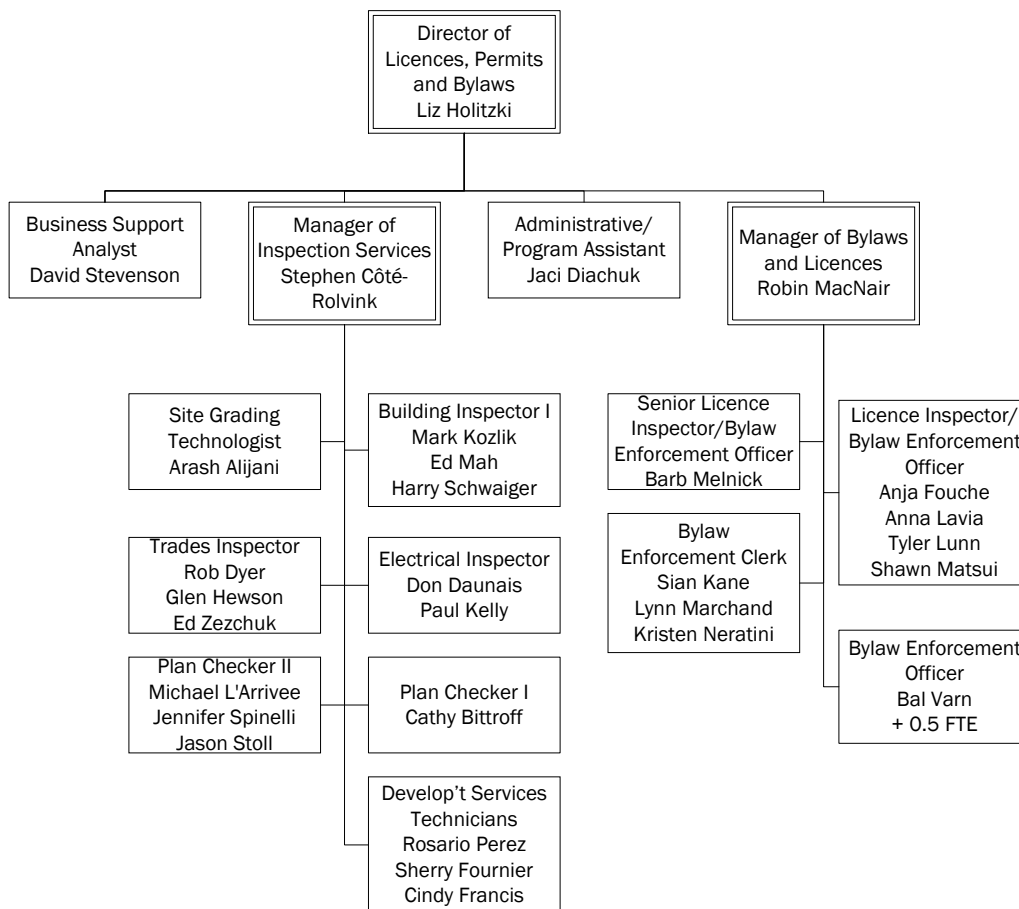
Status

2013 Complaints received - 3,489

2013 Complaints concluded - 2,050

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Director of Licences, Permits & Bylaws	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Inspection Services	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Bylaws and Licences	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector 1	3.0	3.0	3.0	3.0	3.0	3.0
Electrical Inspector	2.0	2.0	2.0	2.0	2.0	2.0
Trades Inspector	3.0	3.0	3.0	3.0	3.0	3.0
Site Grading Technologist	1.0	1.0	1.0	1.0	1.0	1.0
Business Support Analyst	1.0	1.0	1.0	1.0	1.0	1.0
Plan Checker 2	3.0	3.0	3.0	3.0	3.0	3.0
Senior Licence Inspector/Bylaw Officer	1.0	1.0	1.0	1.0	1.0	1.0
Licence Inspector/Bylaw Officer	4.5	4.0	4.0	4.0	4.0	4.0
Plan Checker 1	1.0	1.0	1.0	1.0	1.0	1.0
Bylaw Enforcement Officer	1.0	1.5	1.5	1.5	1.5	1.5
Administrative/Program Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Development Services Technician	3.0	3.0	3.0	3.0	3.0	3.0
Bylaw Enforcement Clerk	3.0	3.0	3.0	3.0	3.0	3.0
Full-Time Equivalent	30.5	30.5	30.5	30.5	30.5	30.5

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Inspections

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Other Revenue (multiple)	-17	-31	-15	-15	-	-	-15	-15	-15	-15
Permits (24000-4445)	-1,286	-1,762	-1,734	-1,734	-	-	-1,734	-1,734	-1,734	-1,734
Total Revenue	-1,303	-1,793	-1,749	-1,749	-	-	-1,749	-1,749	-1,749	-1,749
Expense										
Other Expenses (multiple)	12	5	7	7	-	-	7	7	7	7
Salaries (24000/24010-5500)	1,390	1,362	1,482	1,514	32	2%	1,551	1,589	1,632	1,673
Supplies (24000-6300)	62	51	47	47	0	0%	47	48	48	48
Vehicle Charges (24000-7400)	50	54	52	62	10	19%	64	66	68	69
Total Expense	1,513	1,472	1,589	1,631	42	3%	1,670	1,709	1,754	1,797
TOTAL INSPECTIONS	210	-321	-160	-118	42	-26%	-79	-40	5	49

Financial Plan – Licences and Bylaws

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Other Revenue (multiple)	-17	-31	-15	-15	-	-	-15	-15	-15	-15
Permits (24000-4445)	-1,286	-1,762	-1,734	-1,734	-	-	-1,734	-1,734	-1,734	-1,734
Total Revenue	-1,303	-1,793	-1,749	-1,749	-	-	-1,749	-1,749	-1,749	-1,749
Expense										
Other Expenses (multiple)	12	5	7	7	-	-	7	7	7	7
Salaries (24000/24010-5500)	1,390	1,362	1,482	1,514	32	2%	1,551	1,589	1,632	1,673
Supplies (24000-6300)	62	51	47	47	0	0%	47	48	48	48
Vehicle Charges (24000-7400)	50	54	52	62	10	19%	64	66	68	69
Total Expense	1,513	1,472	1,589	1,631	42	3%	1,670	1,709	1,754	1,797
TOTAL INSPECTIONS	210	-321	-160	-118	42	-26%	-79	-40	5	49



Services Provided

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

Operational focus is on the health and safety of the citizens of Maple Ridge; protecting the large investment in the public works and underground infrastructure; protecting the environment; maintaining current service levels; providing essential and convenience features; and providing these services at a minimum cost to taxpayers in a manner as responsive to their needs as possible.

2014 Workplan Emphasis

The Waterworks section will undertake safety improvements at PRV Water Stations related to system isolation at six locations and conduct chlorine residual monitoring and analysis at water system termination points which will create best practices for targeted water quality flushing program.

The Roadworks section will continue maintenance for major corridors that feed the downtown (Lougheed Highway and Dewdney Trunk Road) and major intersections such as those east and west of 203 Street.

Performance Measurement

KEY PERFORMANCE MEASURES

- Increase the overall performance of our transportation vehicle fleet (increase fuel efficiency, reduce costs, reduce greenhouse gas emissions).
- Reduce Operations Centre electrical consumption by 6% in 2014 from 2013 levels.

HIGH-LEVEL COMMUNITY GOALS

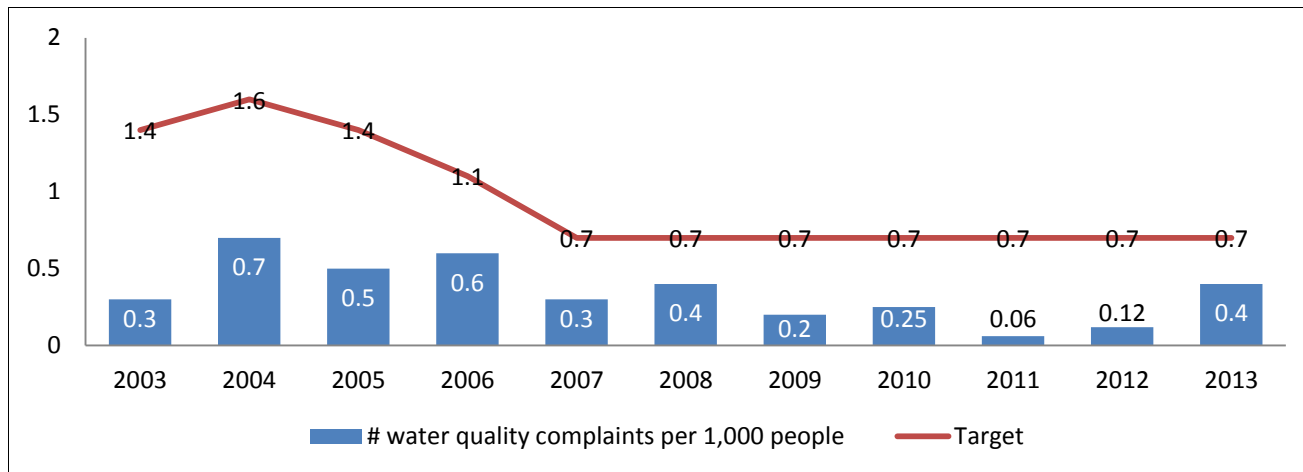
Provide High Quality Drinking Water

Target Statement

To have FEWER water quality complaints than the national average.

Overview

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



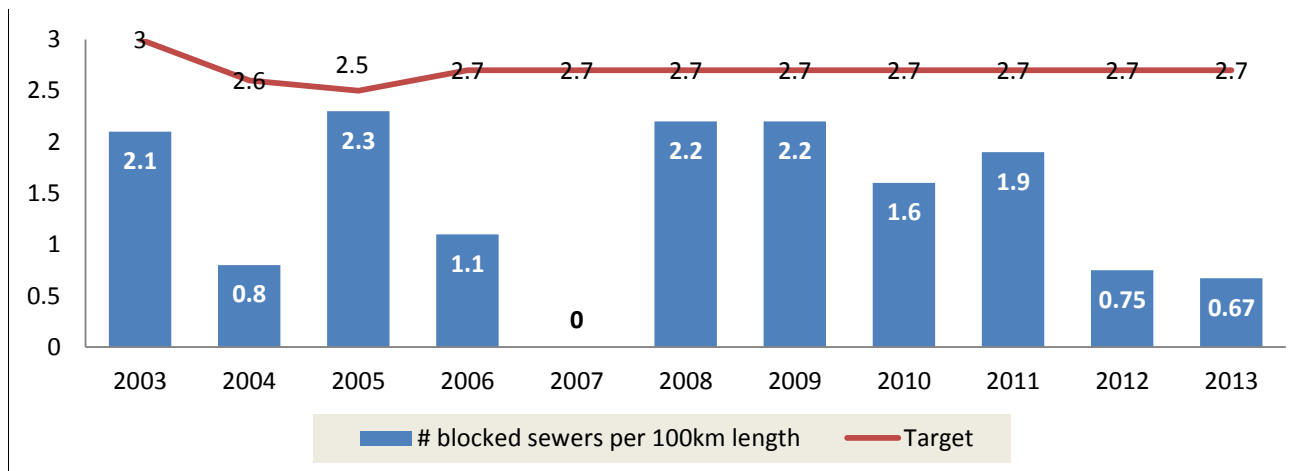
Maintain a Dependable Sewage System

Target Statement

To have FEWER blocked sewers than the national average.

Overview

Our goals are to maintain a dependable sewage collection system with minimal blockages and to minimize the environmental impact of blockages and overflows. The Operations Centre maintains 273 kilometres of gravity sanitary sewer.



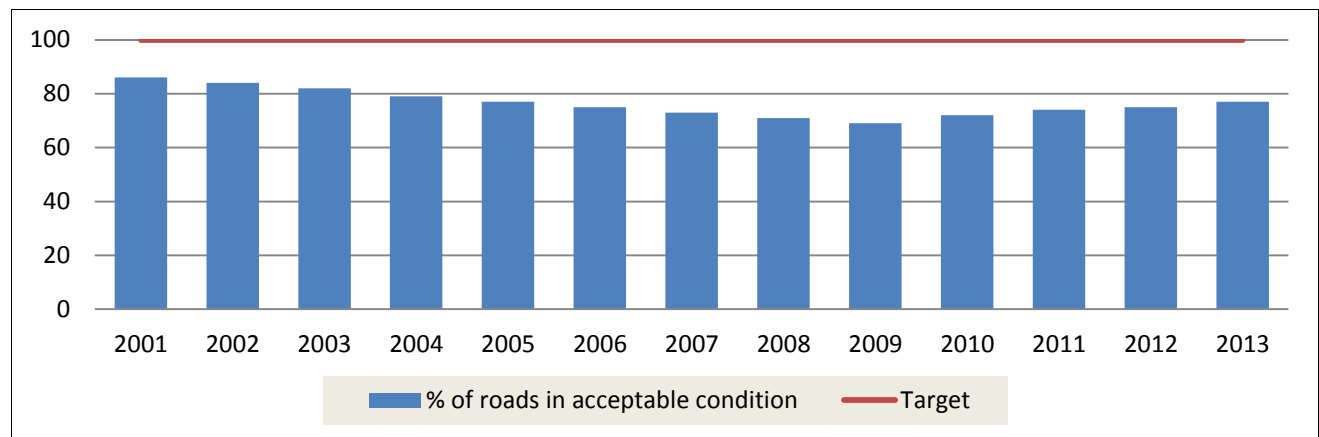
Provide Safe, Serviceable Roads

Target Statement

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

Overview

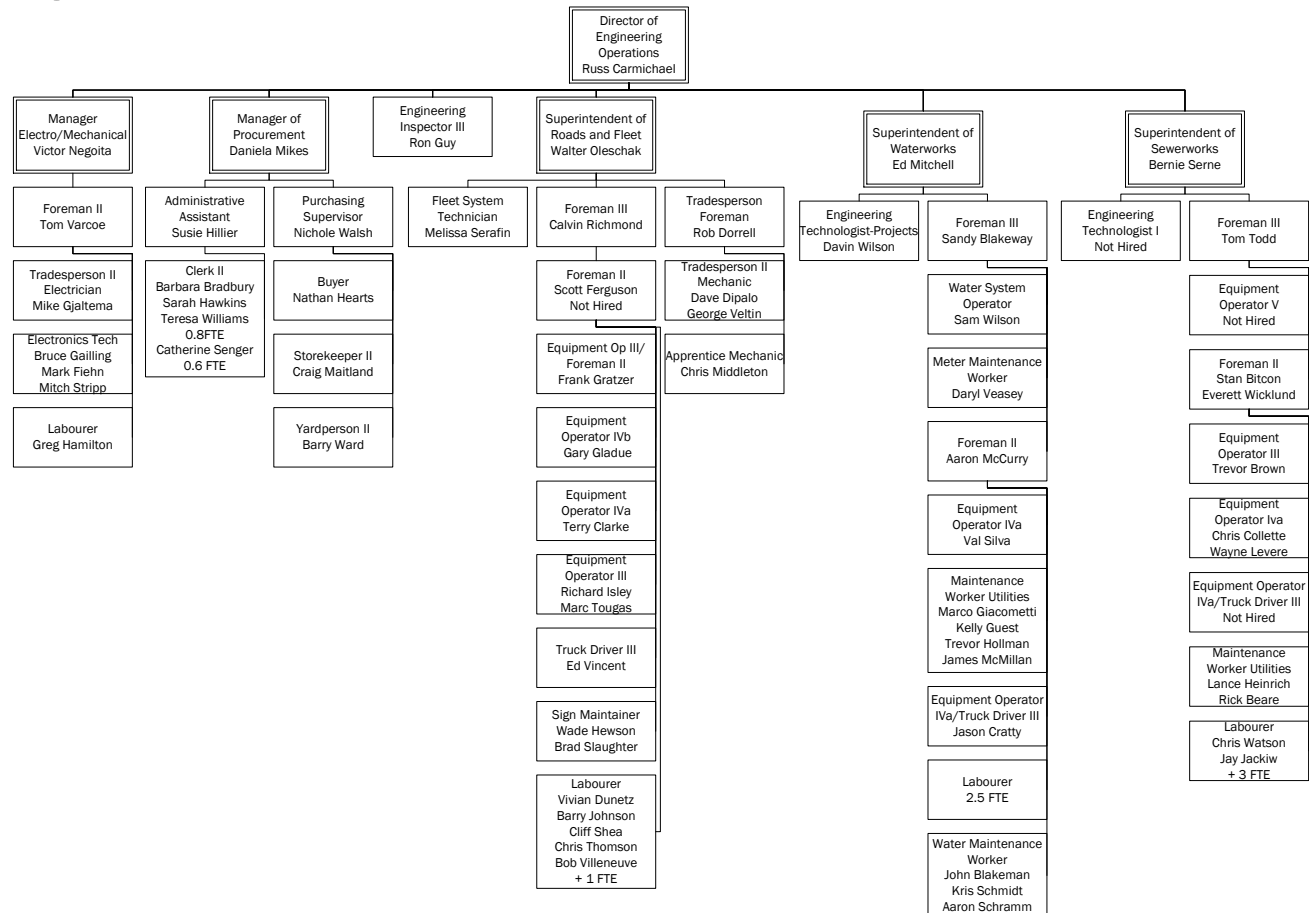
The Operations department maintains a road network of over 476 kilometres. Keeping the roads in good shape involves inspections, shouldering and grading, sweeping, ice control, curb repair, roadside mowing, asphalt patching, crack sealing and road marking for traffic lanes, crosswalks, arrows, etc. Enhancing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



Status

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

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Director of Engineering Operations	1.0	1.0	1.0	1.0	1.0	1.0
Manager Electro/Mechanical	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Procurement	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent of Roads & Fleet	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent of Sewerworks	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent of Waterworks	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Technologist – Projects	-	1.0	1.0	1.0	1.0	1.0
Engineering Technologist 1	2.0	1.0	1.0	1.0	1.0	1.0
Purchasing Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Tradesperson Foreman	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Inspector 3	1.0	1.0	1.0	1.0	1.0	1.0
Foreman 3	3.0	3.0	3.0	3.0	3.0	3.0
Tradesperson 2 - Mechanic	2.0	2.0	2.0	2.0	2.0	2.0
Tradesperson 2 – Electrician	1.0	1.0	1.0	1.0	1.0	1.0
Water System Operator	1.0	1.0	1.0	1.0	1.0	1.0
Foreman 2	6.0	6.0	6.0	6.0	6.0	6.0
Foreman 2/Equipment Operator 3	1.0	1.0	1.0	1.0	1.0	1.0
Buyer	1.0	1.0	1.0	1.0	1.0	1.0
Apprentice – Mechanic	1.0	1.0	1.0	1.0	1.0	1.0
Storekeeper 2	1.0	1.0	1.0	1.0	1.0	1.0
Electronics Technician	3.0	3.0	3.0	3.0	3.0	3.0
Equipment Operator 4A/Truck Driver 3	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator 4A	4.0	4.0	4.0	4.0	4.0	4.0
Meter Maintenance Worker	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator 5	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator 4B	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Worker Utilities	6.0	6.0	6.0	6.0	6.0	6.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Fleet System Technician	1.0	1.0	1.0	1.0	1.0	1.0
Water Maintenance Worker	3.0	3.0	3.0	3.0	3.0	3.0
Equipment Operator 3	3.0	3.0	3.0	3.0	3.0	3.0
Labourer	13.5	13.5	13.5	13.5	13.5	13.5
Truck Driver 3	2.0	2.0	2.0	2.0	2.0	2.0
Yardperson 2	1.0	1.0	1.0	1.0	1.0	1.0
Sign Maintainer	2.0	2.0	2.0	2.0	2.0	2.0
Clerk 2	3.4	3.4	3.4	3.4	3.4	3.4
Full-Time Equivalent	74.9	74.9	74.9	74.9	74.9	74.9

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Operations

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Contributions from Others (30000-4820)	-13	-3	-30	-30	-	-	-30	-30	-30	-30
Fees (39000-4220)	-24	-20	-10	-10	-	-	-10	-10	-10	-10
Fuel Sales (33200-7361)	-418	-410	-443	-456	-13	3%	-469	-482	-495	-507
GVTA Grant - Roads (33100-4260)	-470	-1,046	-752	-1,171	-419	56%	-1,171	-1,171	-1,171	-1,171
Preservice Fees (35300-4460)	-	-	-26	-26	-	-	-26	-26	-26	-26
Prov. Grant (Unconditional) (33100-4253)	-110	-30	-	-	-	-	-	-	-	-
Total Revenue	-1,035	-1,509	-1,261	-1,692	-431	34%	-1,705	-1,718	-1,731	-1,744
Expense										
Committee Costs (33100-6045)	6	0	14	10	-4	-27%	10	10	10	10
Environmental Costs (33100-6320)	8	9	20	20	-	-	20	20	20	20
Equipment Maintenance (30000-8030)	611	769	552	557	5	1%	562	569	575	582
Fuel (33200-7360)	901	902	920	947	27	3%	973	1,000	1,027	1,054
Insurance (multiple)	143	155	173	174	0	0%	179	184	189	194
Maintenance - General (multiple)	4,706	4,959	4,524	5,060	537	12%	5,177	5,299	5,423	5,549
Salaries (multiple)	1,048	1,117	1,340	1,368	28	2%	1,400	1,433	1,470	1,507
Special Projects (33100-6385)	406	246	999	365	-634	-63%	345	365	345	365
Supplies (multiple)	150	133	91	91	0	1%	93	94	96	98
Training (33100-6400)	19	53	24	24	-	-	24	24	24	24
Vehicle Chgs Contra (Mtce) (33200-7405)	-1,766	-1,864	-1,296	-1,317	-21	2%	-1,344	-1,372	-1,400	-1,429
Vehicle Chgs Contra (Replacmt) (33200-7410)	-1,078	-1,172	-1,235	-1,237	-2	0%	-1,286	-1,337	-1,390	-1,443
Vehicle Costs (33100-6430)	1	1	-	-	-	-	-	-	-	-
Total Expense	5,156	5,309	6,125	6,062	-63	-1%	6,153	6,289	6,390	6,531
TOTAL OPERATIONS	4,122	3,800	4,864	4,370	-495	-10%	4,448	4,571	4,659	4,787

Financial Plan – Sewer Utility

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Investment Interest (60000-4295)	-114	-83	-63	-63	-	-	-63	-63	-63	-63
Parcel Charges (61000-4420)	-822	-833	-832	-845	-14	2%	-862	-879	-897	-897
Private Service Connections (multiple)	-221	-120	-94	-95	-2	2%	-97	-99	-101	-101
Sale of Service (61000-4600)	-261	-281	-285	-297	-12	4%	-310	-324	-338	-353
Sales (61000-4510)	-6,944	-7,361	-7,374	-7,833	-459	6%	-8,349	-9,317	-9,904	10,330
Total Revenue	-8,361	-8,677	-8,647	-9,134	-487	6%	-9,681	10,682	11,302	11,744
Expense										
Admin Fees (61000-101-6005)	3,366	3,508	3,508	3,618	111	3%	3,786	3,955	4,123	4,207
Appropriation of Surplus (61000-9010)	-17	-53	-53	568	621	-1169%	74	1,873	1,341	2,123
Contract (64000-7007)	2,093	2,113	2,113	2,212	100	5%	2,312	2,431	2,571	2,710
Contribution to own Reserves (64000-9020)	63	659	-827	-	827	-100%	-	-	-	-
Insurance (61000-6210)	41	50	58	58	-	-	58	58	58	58
Maintenance - Buildings (62000-8060)	302	316	289	293	4	2%	299	306	313	320
Maintenance - General (62000/63000-8056)	333	389	352	367	15	4%	384	401	418	436
Other Expenses (multiple)	56	54	62	62	0	-	62	62	62	62
Private Connections - Preservice (61000-8011)	6	4	14	14	0	0%	14	14	14	14
Salaries (61000-5500)	245	197	307	313	6	2%	320	327	336	344
Salary Transfers (61000-5450)	621	622	623	634	12	2%	647	660	675	690
Service Severance Costs (60000-5150)	10	7	13	8	-5	-37%	8	8	8	8
Small Tools & Equipment (61000-7390)	28	27	11	11	0	1%	11	11	12	12
Special Projects (61000-6385)	201	356	952	125	-827	-87%	125	-	125	125
Total Expense	7,349	8,248	7,420	8,284	863	12%	8,101	10,108	10,057	11,110
Transfers										
Transfer to Capital Funds (multiple)	245	259	1,147	770	-377	-33%	1,500	494	1,166	553
Transfers Out (multiple)	80	99	80	80	-	-	80	80	80	80
Total Transfers	325	357	1,227	850	-377	-31%	1,580	574	1,246	633
TOTAL SEWER UTILITY	-687	-71	0	0	-0	0%	0	0	0	0

Financial Plan – Water Utility


All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Federal Grant (Conditional) (multiple)	-9	-	-	-	-	-	-	-	-	-
Fines (71000-4240)	-29	-35	-18	-18	-	-	-18	-18	-18	-18
Investment Interest (70000-4295)	-135	-99	-80	-80	-	-	-80	-80	-80	-80
Parcel Charges (71000-4420)	-83	-107	-95	-103	-9	9%	-113	-123	-134	-134
Private Connection (multiple)	-692	-622	-267	-270	-3	1%	-273	-276	-279	-280
Sale of Service (71000-4600)	-2,914	-3,285	-3,061	-3,199	-138	4%	-3,343	-3,494	-3,651	-3,815
Sales (71000-4510)	-8,843	-9,352	-9,463	-10,052	-589	6%	-10,714	-11,420	-12,173	-12,721
Total Revenue	-12,705	-13,500	-12,984	-13,722	-738	6%	-14,541	-15,411	-16,335	-17,047
Expense										
Appropriation of Surplus (71000-9010)	1,583	413	413	179	-233	-57%	482	233	-570	-1,158
Contribution to own Reserves (74000-9020)	295	-325	-1,228	-	1,228	-100%	-	-	-	-
Contribution to Self-Insurance (74000-9021)	7	7	7	7	-	-	7	7	7	7
Debt - Interest (multiple)	-	-	-	68	68	-	273	273	273	273
Debt - Principal (multiple)	-	-	-	-	-	-	570	570	570	570
Insurance (71000-6210)	34	41	42	42	-	-	42	42	42	42
Insurance-Adj Fee / Deductible (71000-6211)	-	-	5	5	-	-	5	5	5	5
Maintenance - General (70000/72000-8056)	1,538	1,478	1,355	1,386	31	2%	1,424	1,465	1,506	1,549
Meter Reading (71000-8049)	19	15	15	16	0	2%	16	16	17	17
Other Expenses (multiple)	23	18	21	21	-	-	21	21	21	21
Other Outside Services (71000-7051)	5	3	5	5	-	-	5	5	5	5
Private Connections - Preservice (71000-8011)	51	47	20	20	0	0%	20	21	21	21
Purchases (71000-7380)	6,571	7,096	7,600	8,254	654	9%	9,056	9,918	10,933	11,641
Radio & Communications (71000-6340)	8	8	10	10	0	1%	10	11	11	11
Salaries (71000/72000-5500)	326	375	558	563	5	1%	573	584	596	608
Salary Transfers (71000-5450)	789	883	884	901	18	2%	921	941	964	986
Service Severance Costs (70000-5150)	9	8	12	10	-2	-14%	10	10	10	10
Small Tools & Equipment (71000-7390)	24	36	27	27	0	1%	28	29	30	30
Special Projects (71000-6385)	2,542	3,370	7,807	2,765	-5,042	-65%	15	15	15	15
Total Expense	13,823	13,473	17,552	14,280	-3,272	-19%	13,479	14,165	14,455	14,652
Transfers										
Transfers In (multiple)	-1,986	-2,727	-5,533	9,200	14,733	-266%	-570	-570	-570	-570
Transfer to Capital Funds (multiple)	1,592	1,190	1,124	1,562	438	39%	1,551	1,736	2,370	2,885
Transfers Out (multiple)	78	98	80	80	-	-	78	98	80	80
Total Transfers	-316	-1,438	-4,328	10,842	15,170	-350%	1,059	1,264	1,880	2,395
TOTAL WATER UTILITY	803	-1,465	240	11,400	11,160	4650%	-2	18	0	0

Financial Plan – Private Service

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Access Culverts (33300-4481)	-28	-36	-	-	-	-	-	-	-	-
Curb Let Down/Rd Extension (33300-4160)	-54	-1	-37	-37	-0	0%	-37	-37	-38	-38
Private Xing /Frontage /Storm (33300-4480)	-129	-47	-70	-71	-1	2%	-72	-73	-74	-74
TOTAL OP-PRIVATE SERVICE	-211	-84	-106	-108	-1	1%	-109	-110	-112	-112

 District of Maple Ridge			
TO:	His Worship Mayor Ernie Daykin and Members of Council Chief Administrative Officer	MEETING DATE:	November 4, 2013
FROM:		FILE NO.:	2013-103-CP
SUBJECT:	Official Community Plan Revision Bylaw No. 7034-2013	MEETING:	CoW
EXECUTIVE SUMMARY:			
At the May 24, 2011 Council meeting, the following resolution was passed:			
That staff be directed to bring back a housekeeping amendment bylaw to correct the discrepancies between the Schedule B map, the figure maps in Appendix E and the Schedule C map and any further housekeeping items that are required.			
The District solicitor has recommended that a Revision Bylaw, permitted under Section 140 of the Community Charter be adopted as a means of undertaking the housekeeping amendments listed above.			



Services Provided

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

After Council has set policy guidelines for the community, the department works with citizens and the development community to ensure that all development complies with zoning specifications, environmental legislation, health regulations and any form and character for a development area. To carry out this work, the department coordinates the flow of information with a number of internal departments, stakeholder groups and agencies involved in a development application.

The department provides information, recommendations and technical expertise in the development of policy as well as providing technical assistance to committees of Council including the Community Heritage Commission, Agricultural Advisory Committee and the Advisory Design Panel. We also supply information to and work closely with external agencies

(Agricultural Land Commission, Metro Vancouver) and ensure that development complies with District policies and statutory requirements, prior to presentation of a project to Council.

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

2014 Workplan Emphasis

We will be working on several strategies, bylaws, studies and plans including, but not limited to: Development Information Meeting Policy review; Commercial Industrial Strategy implementation; endorsement of an Environmental Management Strategy and implementation plan; creation of a Triplex, four-plex zone; completion of the Albion Flats Area Plan; and the commencement of the Hammond Area Plan.

Performance Measurement

HIGH-LEVEL COMMUNITY GOALS

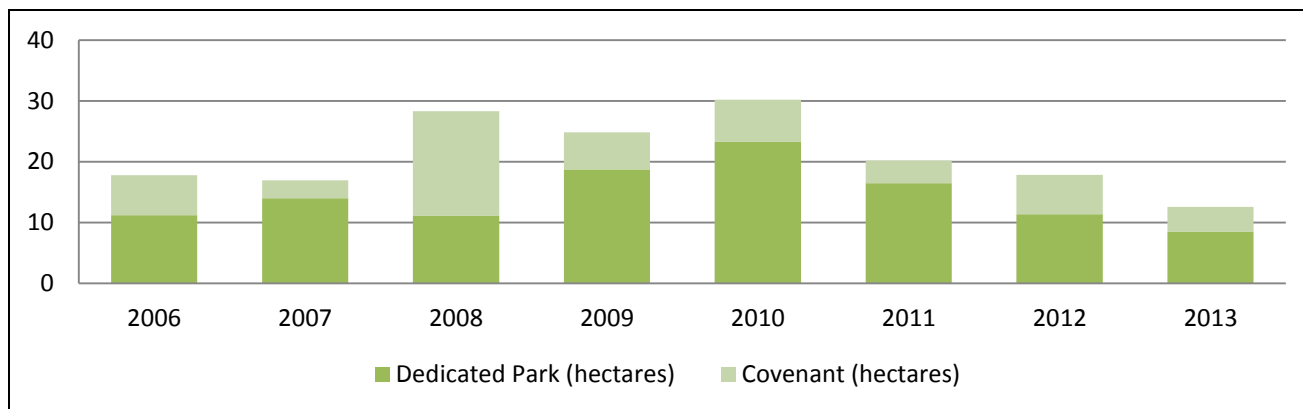
Protect Environmentally Sensitive Areas

Target Statement

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

Overview

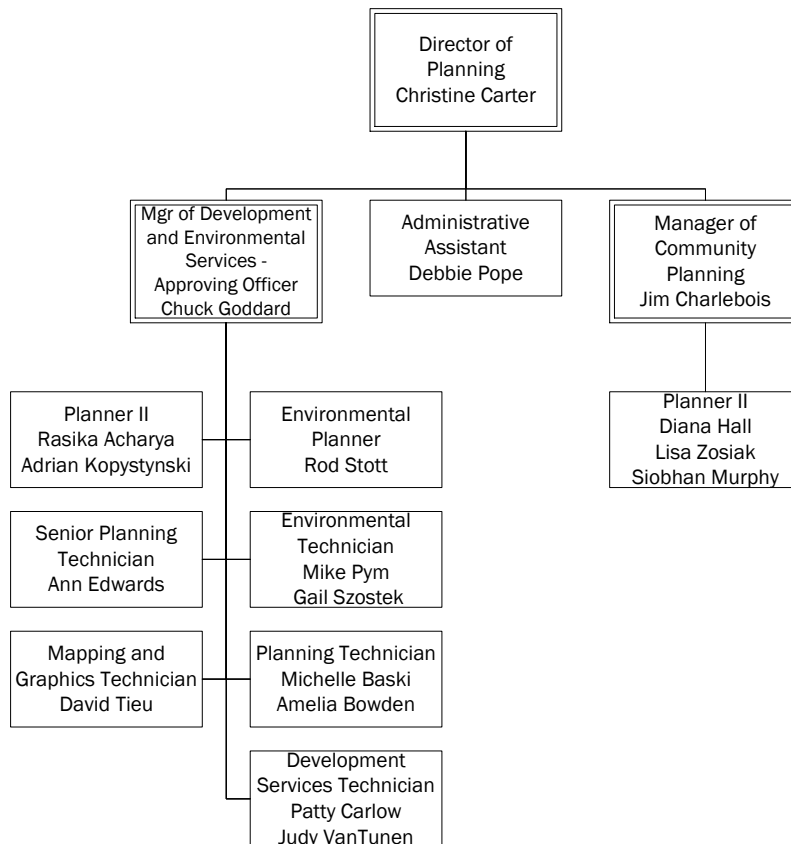
By working with integrated and innovative sustainable design solutions, a balance between development and conservation can be achieved that provides safe, attractive and affordable development, along with recreational opportunities and protection of highly sensitive fish and wildlife habitat. For environmental permit areas around watercourses and steep slopes, coordination of professionals and municipal staff is required to ensure protection of significant natural features, hazard mitigation for safe development and enhancement opportunities that occurs with each development application.



Status Report

This graph represents the number of hectares of land that were legally protected through dedication or covenant for environmental reasons. For a breakdown by year of the reasons for protection and related land areas, see the Information tab on www.mapleridge.ca/552/Performance-Reports.

Organization Chart



Staff Position History and Forecast

The following table indicates the number of full-time equivalent (FTE) employees.

Authorized Staffing Level						
Position	2013	2014	2015	2016	2017	2018
Director of Planning	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Dev & Env Services	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Community Planning	1.0	1.0	1.0	1.0	1.0	1.0
Environmental Planner	1.0	1.0	1.0	1.0	1.0	1.0
Environmental Technician	2.0	2.0	2.0	2.0	2.0	2.0
Planner 2	4.0	5.0	4.0	4.0	4.0	4.0
Senior Planning Technician	1.0	1.0	1.0	1.0	1.0	1.0
Planning Technician	2.0	2.0	2.0	2.0	2.0	2.0
Mapping & Graphics Technician	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Development Services Technician	2.0	2.0	2.0	2.0	2.0	2.0
Full-Time Equivalent	17.0	18.0	17.0	17.0	17.0	17.0

Contract staff are not represented and are sometimes employed to temporarily fill staff vacancies.

Budget

The base budgets for 2014-2018 for this department follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Planning Department

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Applic Fees - ALR (53110-4123)	-2	-1	-6	-6	-	-	-6	-6	-6	-6
Applic Fees - Dev Permit (53110-4124)	-157	-145	-159	-161	-2	1%	-161	-161	-161	-161
Applic Fees - OCP (53110-4121)	-14	-8	-7	-7	-0	0%	-7	-7	-7	-7
Applic Fees - Subdivision (53110-4122)	-122	-79	-115	-116	-1	0%	-116	-116	-116	-116
Application Fees (53110-4120)	-114	-126	-115	-115	-1	0%	-115	-115	-115	-115
Erosion Sediment Contrl Permit (53110-4127)	-11	-7	-	-	-	-	-	-	-	-
Fees - Temp Ind/Comm Permit (53110-4125)	-80	-213	-5	-5	-0	1%	-5	-5	-5	-5
Sales (53110-4510)	-4	-6	-11	-11	-	-	-11	-11	-11	-11
Total Revenue	-502	-586	-417	-420	-3	1%	-420	-420	-420	-420
Expense										
Committee Costs (53110/53120-6045)	29	22	67	22	-45	-68%	22	22	22	22
Consulting (53120-7005)	65	16	131	19	-112	-85%	19	19	19	19
Contract (53110-7007)	40	40	40	40	-	-	40	40	40	40
Legal (53100/53110-7030)	81	64	38	38	-	-	38	38	38	38
Other (multiple)	39	27	50	46	-4	-9%	46	46	46	47
Salaries (multiple)	1,634	1,694	1,799	1,750	-49	-3%	1,793	1,835	1,885	1,932
Studies & Projects (multiple)	42	21	267	130	-137	-51%	-	-	-	-
Total Expense	1,930	1,884	2,392	2,044	-347	-15%	1,957	2,000	2,050	2,097
TOTAL PLANNING	1,428	1,298	1,975	1,625	-350	-18%	1,537	1,580	1,630	1,678



Services Provided

Ridge Meadows Recycling Society (RMRS), a community-based, charitable non-profit organization, in partnership with Maple Ridge, provides Blue Box recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility and offers education on environmental issues in Maple Ridge.

As a local employer, with a total of 64 full and part-time employees, the Society provides entry-level employment and training opportunities, as well as supported work and training for adults with developmental disabilities.

RMRS is an award-winning environmental organization that has a highly motivated team who promotes the 3R's (Reduce, Reuse and Recycle), provides excellent customer service, seeks out partnerships to enhance recycling services and works to maximize financial and sustainability returns on recycled commodities.

2014 Workplan Emphasis

RMRS will continue to provide employment and training opportunities to people with developmental disabilities in partnership with Community Living BC and other Ministries.

RMRS will provide public education and administration of the Low-Flow Toilet Rebate Program, Brush Chipping Program and Bear Aware campaign. RMRS will facilitate the implementation of the new Recycling Regulations EPR program for Printed Paper & Packaging and provide education and promotion on the new items accepted at the depot as well as organics.

RMRS will revise the Solid Waste Bylaw to include Metro Vancouver's upcoming ban on organic material in the garbage stream which will aggressively target the 21% of the current waste stream that is organic with a goal to reduce organic waste to 15% of the total waste stream.

Performance Measurement

KEY PERFORMANCE MEASURES

- Provide a safe, supportive work environment for people with developmental disabilities.

HIGH-LEVEL COMMUNITY GOALS

Encourage Residents and Business Owners to Reduce, Reuse and Recycle

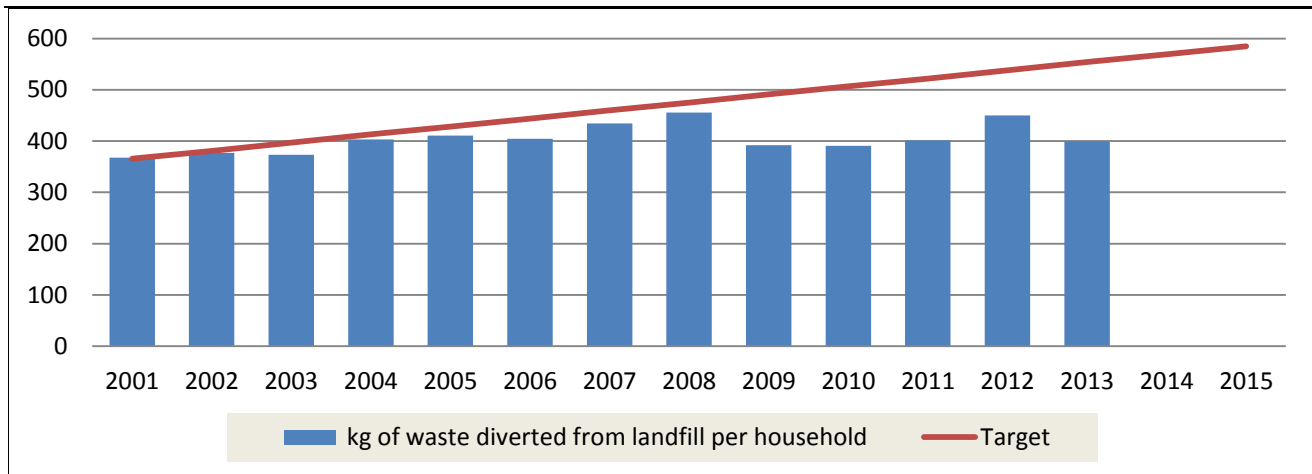
Target Statement

Our ultimate goal is Zero Waste, with a 2015 target for the Metro Vancouver region of 70% from 1995 levels, which equates to 585 kilograms per Maple Ridge household.

Overview

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

PWDS – RIDGE MEADOWS RECYCLING



Status Report

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

Budget

The base budgets for 2014-2018 for this area follow, along with the prior year budget and actual amounts for the preceding two years.

Financial Plan – Recycling

All figures represent \$'000 (thousands)

	2012 Actuals	2013 Actuals	2013 Budget	2014 Budget	Budget Δ \$	Budget Δ %	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenue										
Fees (51000-4220)	-77	-71	-100	-100	-	-	-100	-100	-100	-100
Lease Expense (51000-004-6230)	15	15	15	15	-	-	15	15	15	15
Total Revenue	-62	-56	-85	-85	-	-	-85	-85	-85	-85
Expense										
Contract (51000-7007)	1,225	1,327	1,311	1,345	34	3%	1,376	1,408	1,441	1,475
Insurance (51000-6210)	10	3	2	2	-	-	2	2	2	2
Vehicle Charges (51000-7400)	454	533	524	509	-16	-3%	524	540	556	573
Total Expense	1,688	1,862	1,838	1,856	18	1%	1,902	1,950	1,999	2,050
TOTAL RECYCLING	1,627	1,806	1,753	1,771	18	1%	1,817	1,865	1,914	1,965

Five-Year Capital Plan Overview

Capital Process

Capital Works Program

Capital Works Business Plan

Maple Ridge has the primary responsibility for providing a wide range of public infrastructure, facilities and services. The quality of life of our citizens and the health and welfare of our community is intrinsically tied to the capacity and ability to deliver essential services.

The Capital Works Program (CWP) is the long term corporate guide toward the provision of infrastructure, public facilities, equipment and business systems to provide services. Capital planning over a longer time horizon (15-20 years) promotes better use of the financial resources and assists in the coordination of public works and private development. Long-term capital planning enables Maple Ridge to optimize the use of resources for the benefit of both the present and future citizens. The CWP is a plan for acquisition, expansion, rehabilitation and replacement of the capital assets.

The CWP is directed by the policies in a way that supports the goals and objectives of the Corporate Strategic Plan. A critical element of a balanced capital program is the provision of funds to preserve and enhance existing facilities and provide new assets to respond to changing service needs of the community based on various business lines, demographic indicators and growth.

The CWP is reviewed at least annually by the Capital Planning Committee to re-evaluate the existing program and address new projects or changes that the departments and special committees deem either critical or important. This is done to ensure the relevancy of the projects being promoted for the coming five-year timeline. The CWP changes are approved through Council's adoption of the Financial Plan Bylaw following business planning.

The CWP identifies capital projects on a priority basis that then drives the financing and timing of improvements to optimize the return on investment and to ensure that allocation of financial resources are done in a responsive and effective manner while moving toward improved sustainability.

Sustainability is a term associated with progressive, stable communities. From the infrastructure management and service delivery perspectives, sustainability has been described as "Providing services that meet the needs of the present without compromising the ability of the future generations to meet their own needs." A key prerequisite of sustainable communities is that they possess sound physical infrastructure. The CWP is an important element of the community's economic development program.

Sustainability is achieved through comprehensive planning to develop strategies for the renewal and replacement of infrastructure and facilities based on implementation of a well-conceived long-range infrastructure investment strategy that both strategically and tactically manages the assets and resources for the timely expansion, maintenance and replacement of infrastructure and facilities.

Tangible Capital Assets

Maple Ridge has inventoried all physical assets that support municipal services and reports them at historical cost net of accumulated amortization. Annual amortization expense represents the cost of asset use to decision makers and residents."

Funding Sources

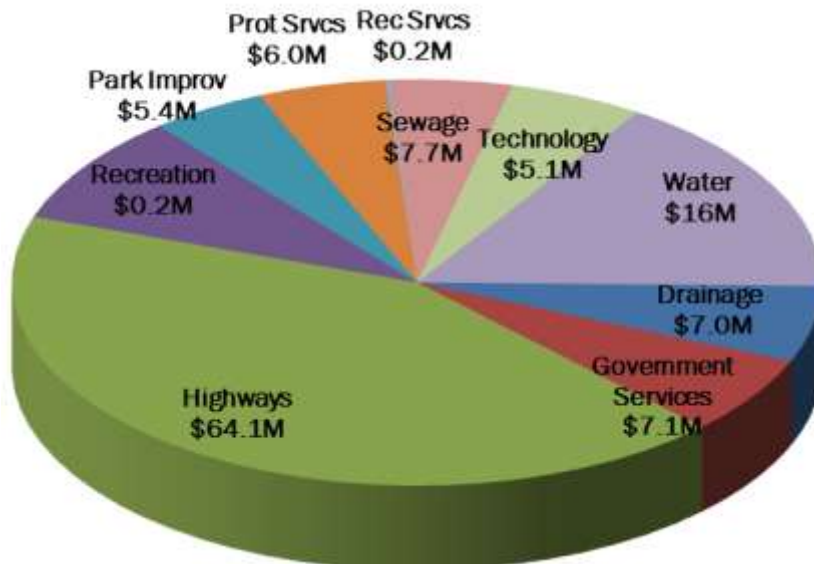
The table on the next page illustrates the sources of funding for these projects. The proposed CWP is relatively large due to borrowing (Debt Financing) and projected funding from other sources including TransLink and grants from provincial and federal governments.

CAPITAL WORKS PROGRAM



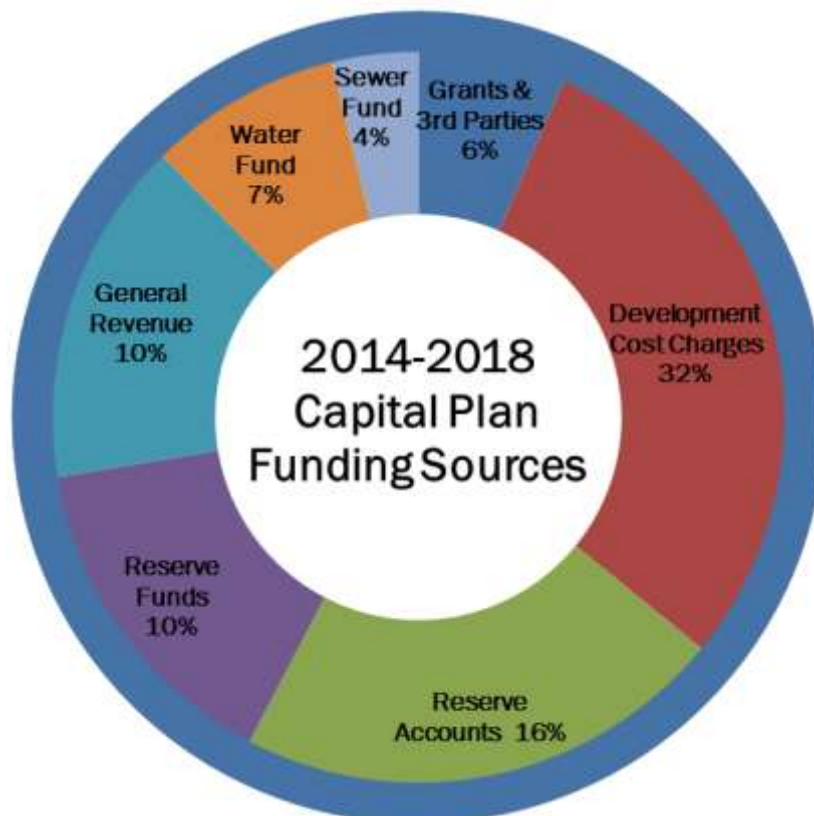
The five-year Capital Works Program is **\$118 million**; 2014 planned capital projects are **\$18.2 million**, exclusive of projects that may be carried forward from previous years. It should be noted that developers will contribute millions in subdivision infrastructure to our community and these contributions are not included in our capital plan. Budgets for projects that were approved in previous years, but not completed by the end of 2013 will be included in a Financial Plan amendment in the spring of 2014. A complete list of capital projects can be found at the end of this section in **Appendix F on page 198**.

Capital Expenditure Program 2014 – 2018 (\$118 million)



Capital Projects

A complete list of capital projects can be found at the end of this section in **Appendix F on page 198**.





Services Provided

The Capital Planning Committee compiles and prepares the Capital Works Program, coordinates project information for the Long-Term Capital Works Program (15 - 20 years) with priority given to the upcoming five-year timeframe (2014 - 2018) and is responsible for deployment of information relating to the Capital Works Program on the website. The Committee also provides staff support with respect to capital information inquiries and/or requests, maintains the integrity of the data in the corporate business system for long-term capital programming and creating an archive of completed and planned projects and has the responsibility of administering the Capital Works Program and associated business systems.

2014 Workplan Emphasis

The Committee will ensure that Maple Ridge has a well-conceived financial strategy for infrastructure and facilities sustainability as a long term objective by updating the infrastructure deficit funding projections annually, developing a financial model for illustrative purposes only, projecting the necessary property tax rate increases to fund the infrastructure deficit in 10, 15 and 25 years, appealing to senior levels of government for ongoing secure funding for infrastructure replacement or access to alternative revenue streams (not property taxes) and continuing to explore funding alternatives (Gravel, Gaming, Grants, Growth).

Operating Budget Implications of the Capital Program and Developer Contributed Assets

Many of the incremental operating costs associated with the capital program are identified in the Financial Plan Overview on **page 42** under Budget Allocations for Growth. There are other costs associated with assets that are contributed by developers or in the case of joint services for recreation are purchased by the City of Pitt Meadows. Where new local roads and services are contributed to Maple Ridge by developers there may not be much in the way of repair costs until later in the lifecycle of the asset.

The annual amount set aside for replacement of our assets is much less than the amount for amortization, which is based on historical cost not replacement cost. The funding strategy, to bridge this infrastructure replacement funding gap over time, is to increase property taxes each year. There is no link between the new assets added each year to an increase in the amount of funding set aside to cover the amortization expense on these assets.

The Operations Centre, Parks/Green Space, Water and Sewer Utilities received growth funding associated with having additional infrastructure built or turned over to Maple Ridge from developers. The amount of infrastructure built or turned over will vary year to year. The 2014 incremental maintenance amounts are: Operations \$65,000, Parks \$79,000, water \$15,000 and sewer \$10,000.

Appendices

Mission Statement and Value Statements

Vision 2025

Performance Measures

Financial Sustainability Plan – Policy 5.52

Infrastructure Funding Strategy

Capital Works Program Project Listing

2014-2018 Financial Plan Bylaw 7043-2013

2014-2018 Financial Plan Amending Bylaw

Glossary of Terms

Acronyms

APPENDIX A & B: MISSION STATEMENT, VALUE STATEMENTS, VISION 2025



The Strategic Plan was developed by Council to guide the development of specific objectives to focus on in order to achieve the community vision.

MISSION

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

VALUE STATEMENTS

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

VISION 2025

The District of Maple Ridge is among the most sustainable communities in the world. As a community committed to working toward achieving carbon neutrality, residents experience the value of a strong and vibrant local economy and the benefits of an ongoing commitment to environmental stewardship and creation of stable and special neighbourhoods. Maple Ridge is a world-leading example of thoughtful development and a socially cohesive community, especially as it relates to the use of leading edge “environmental technologies,” social networks and economic development. Other municipalities consistently reference the District of Maple Ridge for its innovative approaches to dealing with seemingly intractable challenges.

Strategic Focus Areas

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

Community Relations

Vision 2025

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

Key Strategies

- Provide a continuum of opportunities that encourage and enable citizen participation in local government and local government decision-making.

- Develop methods to communicate on a timely basis with citizens and community groups
- Survey citizens to obtain their views on the community and their satisfaction with District services
- Provide information about and actively promote the actions individual citizens and businesses can take to augment the District’s sustainability efforts
- Provide opportunities through events and festivals for growing our citizens’ sense of community

Economic Development

Vision 2025

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

Key Strategies

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

Environment

Vision 2025

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

APPENDIX A & B: MISSION STATEMENT, VALUE STATEMENTS, VISION 2025



Key Strategies

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

Financial Management

Vision 2025

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

Key Strategies

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

Governance

Vision 2025

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

Key Strategies

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

- Function as an open government with the greatest possible access by citizens to information and opportunity for engagement in decision-making processes
- Demonstrate leadership in applying and promoting the principles of sustainability recognizing that each individual decision may not be optimal for all pillars of sustainability

Inter-Government Relations/Networks

Vision 2025

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

Key Strategies

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

Safe and Livable Community

Vision 2025

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

Key Strategies

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

APPENDIX A & B: MISSION STATEMENT, VALUE STATEMENTS, VISION 2025



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

Smart Managed Growth

Vision 2025

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

Key Strategies

- Develop land use management and development processes that are clear, timely, open, inclusive and consultative

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

Transportation

Vision 2025

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

Key Strategies

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

APPENDIX C: PERFORMANCE MEASURES



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

Council's Corporate Strategic Plan is an important tool in the success of our community. It sets the vision for the future and key strategies that will help to achieve that vision. Regular reporting on achievement toward the plan is another important tool to keep things on track.

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

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



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

Complete List of Scorecards Available on the Website

Community Relations

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

Economic Development

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

Environment

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

Financial Management

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

Complete List of Scorecards Available on the Website

Governance

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

Inter-Government Relations and Partnerships

- Support the community social service network

Safe and Livable Community

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

Smart Managed Growth

- Provide new park areas
- Town Centre density

Transportation

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



POLICY STATEMENT
District of Maple Ridge

<p>Title: Financial Sustainability Plan</p>	<p>Policy No : 5.52 Supersedes: NEW</p>
<p>Authority: <u>Council</u> Approval: <u>October 26, 2004</u></p>	<p>Effective Date: <u>October 27, 2004</u></p>
<p>Policy Statement: The District’s Financial Planning will be guided by the attached Financial Sustainability Plan policy guidelines.</p>	
<p>Purpose: A proactive strategy is required that will lay the groundwork for the continuance of high quality services and provide a legacy for future generations. It will position the Municipality to meet financial obligations and take advantage of opportunities that arise; it will also mean that residents can look forward to equitable and affordable taxation. The policies should be designed and structured to develop principles that guide, support and respect the direction of the community.</p>	

Policy Guidelines

Purpose:

A proactive strategy is required that will lay the groundwork for the continuance of high quality services and provide a legacy for future generations. It will position the Municipality to meet financial obligations and take advantage of opportunities that arise; it will also mean that residents can look forward to equitable and affordable taxation.

The policies should be designed and structured to develop principles that guide, support and respect the direction of the community.

Policy Guidelines:

1. Growth in Tax Base:

Discussion: Maple Ridge is a growing community and all indications are that this will continue. Growth brings in new tax revenue which must be estimated using the best available data.

Policy 1.0

Real growth will be set based on the experience of the previous planning period and the projections for the ensuing period, using information provided by BC Assessment, the Planning Department and the Finance Department.

2. Service Demands Created by a Growing Community:

Discussion: Growth creates demands for service. Often, the additional tax revenue is not sufficient to pay for the costs of providing the services necessary to keep with established standards. It is important that the demands created by growth be recognized and efforts be made to maintain existing standards.

Policy 2.0

Business Plans should provide details of the demands for service created by growth and should include options as to how the demands can be met and existing standards maintained.

3. Tax Increase:

Discussion: Rising costs of existing services must be recognized and we must resist the temptation to reduce non-renewable reserves to fund operating expenses.

Policy 3.0

Each spring, Municipal Council will consider the tax increase required for the ensuing planning period by first covering the projected cost increase for existing services and then considering other enhancements (Please also see Policy 4.)



4. New Services and Major Enhancements to Existing Services:

Discussion: The tax increase established in Policy 3 essentially allows us to provide the same level of service to the existing tax base. It is not designed to provide for new services or major enhancements to existing services.

Policy 4.0

New Services or Enhancements to Existing Services will be funded by a combination of:

1. Reduction in the cost of existing services. This may include a reallocation of resources from one area to another.
2. Increase in other revenues.
3. A further increase in taxes.

5. Efficiencies, Demand Management & Service Level Reductions:

Discussion: The continuous search for efficiencies is a sound business practice that we have embedded in the way we do business. Also, we do not have the resources to meet all of the demands that are made of us. Demand must be managed to make sure that expectations reflect our fiscal realities and the need to contain expenditures. Areas where service level reductions may be possible must be identified and brought forward for Council's consideration.

Policy 5.0

Business Plans will identify demand management strategies and will include options for Service Level reductions.

6. Alternative Revenues & External Funding:

Discussion: The District should strive to produce non-traditional revenues and diversify its tax base.

Policy 6.0

All departments will make every effort to access external funding opportunities from other levels of government & the private sector. All departments will endeavour to develop partnerships, strategic alliances and co-shared project funding to assist in the reduction of expenditures to the District. An expansion of the tax base, beyond existing ratios, can be used to reduce the general tax rate, increase service levels and/or provide new services.

7. Infrastructure Maintenance & Replacement:

Discussion: The District has in excess of \$1 billion invested in its infrastructure. This includes our direct investments and investments made by the development community that are turned over to the municipality to operate and maintain. As our community grows, this investment increases. We need to develop a plan to keep the infrastructure in a proper state of repair to avoid costly failures.

Policy 7.0

The District will establish an inventory of its infrastructure and will keep it up to date. A maintenance/replacement program will be established using best practices. By 2015, this program must be fully funded and the current 5-year Financial Plan should start to address this on a phased basis. The required tax increase will be beyond that set out in Policy 3.

Policy 7.1

Annual Operating & Maintenance budgets will be adjusted to accommodate growth.

8. Debt Management:

Discussion: The maximum amount that the District can borrow from external sources is set by the Community Charter. Every effort should be made to keep debt levels at a minimum however; there may be instances where borrowing money is appropriate i.e. financing major infrastructure projects. Borrowing in such instances allows the costs of the project to be spread out over the useful life of the asset. This results in the costs being paid by future beneficiaries and not just by current taxpayers.

Policy 8.0

Projects that are to be funded by external debt should be submitted to Council with a business case, including recommendations on how the debt will be serviced.

9. Fees and Charges:

Discussion: Fees & Charges are a significant portion of our revenues. They will be reviewed on a regular basis to avoid major changes and to provide the public with adequate notice of those changes. The review will include an analysis of our costs as well as what is charged by other municipalities.

Policy 9.0

Fees & Charges will be reviewed and adjusted annually. The public will be provided no less than 3 month's notice of those changes.

10. Accumulated Surplus:

Discussion: Accumulated Surplus represents non-renewable accumulated savings and should not be used for operating purposes or for normal capital purposes.

Policy 10.0

Accumulated surplus will be considered as a funding source for extraordinary one-time expenditures.

11. Reserve Funds and Reserve Accounts:

Discussion: The District has a series of reserve funds and reserve accounts that are established for various purposes. They can help us deal with unexpected variations from normal operations, which could include natural, environmental or economic events. As well, they can assist in funding opportunities that arise.

Policy 11.0

Each Reserve Account and Reserve Fund will be governed by policy that outlines its purpose, the types of expenditures permitted and the desired level of the reserve. Strategies for achieving the desired level of the reserve will be included in the Business Plans.

12. Capital Projects:

Discussion: Many capital projects have funding sources other than General Revenue. For instance, a substantial amount of infrastructure is funded by Development Cost Charges. Once the project is completed, its operating costs and replacement are usually provided for by General Revenue. These ongoing costs must be clearly understood, before a capital project is approved.

Policy 12.0

Each Capital Project submitted for consideration must clearly spell out the full initial cost as well as future costs, including operating & life cycle cost and demonstrate the source of sustainable funding for such costs.

13. Carry Forward Projects:

Discussion: From time to time, funding is allocated for a project (capital or operating) but the project is not completed in the year that it was budgeted for. An example of a capital project of this nature is the land required to complete Firefighters Park. An example of an operating project would be the work to be done on the Official Community Plan. Many times, the reason for the delay is due to factors beyond the control of the municipality. For instance, some projects are delayed while we try to secure funding from other partners. Projects can also be delayed if we are not able to negotiate what we believe to be a fair price. In such instances, funding is "carried forward" in recognition of the fact that project is still required and we want to be in a position to complete the transaction, once other approvals are obtained. Nonetheless, there is a need to review carry forward projects, in light of other priorities that might have emerged.

Policy 13.0

Corporate Management will complete a detailed review of Carry forward Projects, in light of other priorities that might have emerged.

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY



District of Maple Ridge

TO: Corporate Management Team
FROM: Laura Benson, Policy Analyst
SUBJECT: Infrastructure Funding Strategy

Date: August 29, 2006
Updated: **October 30, 2006**

For the development of a strategic infrastructure program, some certainty around funding levels is required. For many years, the District has had a Long Term Capital Works Program, although there have been assumptions made around levels of funding that may or may not be directed towards the various categories of assets and services. As projects move closer towards the current year(s), often they get pushed off to later years due to lack of funding. At times, the lack of certainty means work that could otherwise happen in advance of a project is not able to proceed, such as advance planning, searching for ways to leverage our funds and booking contractors.

In order to make the best use of District resources and at the same time leverage them to obtain funding from other sources, we require a longer term commitment on the funding side of the program. These are separated into two categories: Sustaining What We Have and Providing for Growth. Additionally, a set of guidelines is provided in Appendix 4 to set a framework around certain funding sources, specifically the infrastructure renewal funds, DCCs and debt.


1. Sustaining What We Have

The DCC reserve funds infrastructure projects to support growth, but provides limited funding for replacement or renewal and does not fund maintenance costs. In addition, subdivision infrastructure turned over by developers becomes the responsibility of the District and over time contributes significantly to the infrastructure inventory. In 2004 it was almost \$10 million and in 2005 it was another \$26 million. Where do we get the money to sustain an asset base that is growing at this pace? Ideally, a portion of the revenue from growth in the tax base should be set aside for this, but often it goes towards new initiatives and maintaining existing programs.

In terms of funding asset replacement and renewal, we have a few different categories of assets that are funded through different methods. The water and sewer utilities have the ability to generate their own funds through the utility rate structures. The replacement reserve for operations equipment raises its own funds from general revenue through charge-out rates. Our other reserves are for the most part committed or flagged for specific purposes.


So where do the funds come from to pay for other major infrastructure replacement and/or rehabilitation? The answer is mainly general revenue and the contribution from general revenue towards some of these initiatives has remained fairly flat for years, despite the huge growth in our inventory of roads, buildings and other assets. In addition, these initiatives must compete for funding with other projects.

Some of the resources devoted to infrastructure sustainability are discussed below.

 **Transportation and Traffic Management** – The contribution from general revenue to the capital program is about \$2.1 million annually. This has not changed since prior to 1998. Roads projects must compete with drainage, technology and other projects within the overall capital program. TransLink provides funding for maintenance of the major road network, but the District’s own infrastructure has no dedicated source of funding.

Replacement value of the road infrastructure is estimated to be \$460 million. Applying a lifecycle assumption of 25 years, we should be spending \$18 million on an annualized basis, or the “sustainability requirement” that is required in order to keep our infrastructure in adequate condition. That is not to say that we need to spend \$18 million each and every year; but on a long-term basis we need to be prepared for some years where significant funds are required and we won’t have the capacity to manage them within our annual operating and capital budgets. To put this into perspective, we are currently spending about \$400,000 through the operating budget and the capital program averages another \$400,000 per year (allocated as a portion of the \$2.1 million annual general revenue contribution towards the capital program). This \$800,000 investment in road maintenance is about 8% of the \$18 million annualized requirement.

Other infrastructure within the Transportation and Traffic Management category, such as bridges, traffic signals, lights, curbs, gutters, sidewalks, rail crossings and traffic signs bring the total replacement value to \$568 million, with an annual sustainability requirement of \$21 million.

 **Drainage** – Also competing for the general revenue funds in the capital program (\$2.1 million annually) are drainage projects. Replacement value of the drainage infrastructure is estimated to be \$220 million with an annual sustainability requirement of \$4.5 million. We are currently spending about \$350,000 through the operating budget and another \$300,000 through the capital program. This \$650,000 investment in storm sewer maintenance is about 14% of the \$4.5 million required.

Lifecycle Reserve, in the financial statements referred to as “Recreation” Facility Maintenance, although buildings other than recreation are covered, such as those for fire, police and general government. This reserve receives \$450,000 annually from general revenue. An increase of \$50,000 occurred in 2003 to help with the addition of municipal buildings in the downtown core, but this is not adequate.



Comprehensive lifecycle studies are being performed, which will deliver 30-year Financial Plans and performance measures. In 2005, the RCMP building, courthouse and leisure centre were reviewed. In 2006, the municipal hall, arts centre and works yard building are planned for review and studies on the fire halls are planned for 2007. The office tower study was done in 2004.

According to appraisals done for insurance purposes, the following values are assigned to the buildings and equipment I believe were intended to be covered from this reserve:

	Replacement Value	Annual Sustainability Requirement
General Government - Construction	53,000,737	1,766,691
General Government - Equipment	555,500	27,775
General Government - Yard	1,193,503	59,675
Parks & Recreation - Construction	42,789,383	1,426,313
Parks & Recreation - Equipment	22,370	1,119
Parks & Recreation - Yard	4,558,490	227,925
Fire - Construction	3,325,347	110,845
Fire - Yard	212,400	10,620
Police - Construction	4,837,701	161,257
	<u>110,495,431</u>	<u>3,792,219</u>

We are currently allocating \$450,000 to building and equipment renewal, out of sustainability provision requirement of \$3.8 million, or 12%. Once again I state that the \$3.8 million annual sustainability requirement is not needed each and every year, as many of the buildings are new, but there will come a time where a significant investment is required and more so if we are not allocating enough to the maintenance program.

Equipment Replacement Reserve – This reserve is divided into three segments: operations equipment; fire department equipment; and technology. In addition to the specific funding allocated to these reserves, the fund balances also earn interest income.

Operations: Equipment is charged against general revenue accounts at rates calculated to cover both maintenance and eventual replacement. This is a reasonable method to ensure replacement funding is available and to ensure the appropriate service areas pay their share of costs. In 1998, this amount was just under \$500,000; for 2006 it is \$665,000.

Technology: General revenue contributed \$135,000 in 1998 towards technology equipment replacement, increasing to \$312,000 per year for the last several years. There was a history of incremental requests to increase funding levels as assets were added to the inventory, however, improved asset management and stabilized funding have improved the approach.

In 2001, water and sewer utilities began to contribute for their usage of IT equipment, contributing \$35,000 each initially, then \$85,000 each in 2002 and since 2003, have remained at \$100,000 each. The intention was to reach a number that represented adequate compensation for actual usage, as estimated in 2001. This should likely be evaluated once again to determine whether this amount is adequate.

The IT replacement reserve currently includes workstation, network and some productivity software. It does not include replacement funding for enterprise wide software systems, such as the Ross financials, Amanda property system, GIS and Class recreation system. The strategy for these programs is when replacement comes due; a capital program funding request is raised and evaluated against other competing interests.

Fire: The Fire Department Capital Acquisition Reserve is for acquiring growth-related equipment and buildings. The contribution to this reserve has historically been tied to taxation, with 2%¹ in 1998 netting \$380,000 and in 2006, \$720,000. For replacement of these assets, a separate reserve is used.

¹ As a separate issue, the 2% allocation may not be enough given the demands of a growing community and the organizational change the department has experienced. In recent years, the funding from this reserve was not enough to meet demand for growth-related infrastructure acquisitions and had to be augmented by other funding sources.

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY

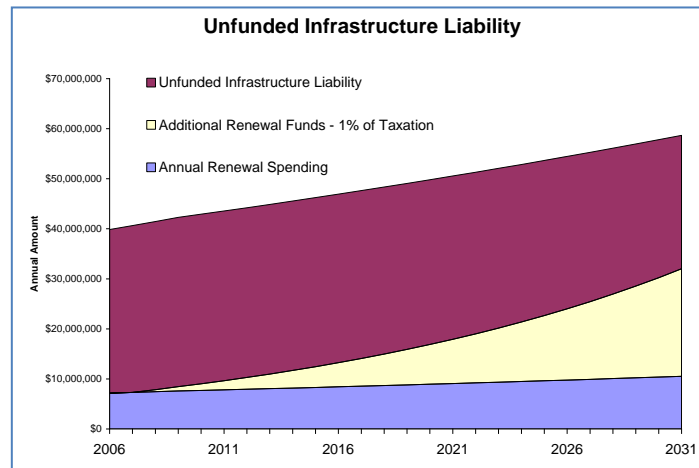


In 1998 the contribution from general revenue for equipment replacement was \$252,300. The number was determined when we had two fire halls and a different pay structure for firefighters. In 1999, it received a 5% increase and has remained since that time at \$264,900. In 2003, a lump sum of \$178,000 was added, relating to fire response to the Kelowna forest fire situation. Since 2000 the District has acquired additional vehicles worth about \$350,000 and between 2008 and 2009 will spend another \$1.5 million on vehicles for Fire Hall 4. In addition, replacement of other apparatus such as hoses is funded from this reserve.

Progress to Date

Beginning in 2008, Council directed 1% of the 4% approved tax increase specifically for infrastructure sustainability. This amount is estimated to be \$415,000 for 2008. The following year it is estimated to generate an additional \$442,000 for a total of \$857,000; 2010 is \$1.3 million and 2011 is \$1.8 million.

This issue is significant, as evidenced by the shortfall illustrated in the graph below^{2 3}. We have time to get ahead of the curve, but time is of the essence. The sustainability funds directed by Council toward this issue will certainly begin to address the funding shortfall and the practice is in alignment with the District's Financial Sustainability Policy (FSP) 7.0 (the FSP's referenced are listed in Appendix 5). In addition, plans for maintenance programs and construction projects continually look for ways to extend lifecycles and minimize maintenance spending. Another way in which Council could have a significant impact on this issue is to ensure future growth in taxation revenue is directed to sustaining current assets and services for the growing population. Dedicating a portion of annual tax revenue derived from growth in the tax base towards sustaining new growth in our asset base is a sound approach in support of FSP 7.1.



The District of Maple Ridge is certainly not alone. The Federation of Canadian Municipalities (FCM) estimates the municipal infrastructure deficit to be \$60 billion and growing at \$2 billion a year. The magnitude and scope of the shortfall may discourage communities from taking action on the notion the problem is too large to be resolved by municipal means alone. While most communities will likely need assistance of some kind, FCM strongly encourages local governments to take action and demonstrate their ability to address the issue. They have provided a series of recommendations, a critical one being that “municipal governments must evaluate how they plan for growth, price their services and generate revenues. A long-term plan, with targets and milestones, must be put in place to help phase in these changes over the next 20 years.”⁴

The FCM document also suggests that current municipal accounting practices do not tell the whole story. Municipal governments may appear fiscally healthy, but only because they have underinvested in services and infrastructure essential to their economic health. This is one key reason the Public Sector Accounting Board (PSAB) is changing the financial reporting standards as of January 1, 2008 and Maple Ridge's infrastructure shortfall will become a key item on the financial statements. Having a program in place that addresses the situation prior to the financial reporting change will demonstrate fiscal responsibility.

² Previous projections used an infrastructure inventory with a replacement cost estimated at \$580 million. Significant work is underway to catalogue and value the District's assets and to date the estimated replacement cost has been revised to \$1.3 billion.

³ This graph represents our entire inventory of infrastructure, including assets not paid for out of general revenue, such as the water and sewer utilities.

⁴ “Building Prosperity from the Ground Up: Restoring Municipal Fiscal Balance”, Federation of Canadian Municipalities, June 2006.

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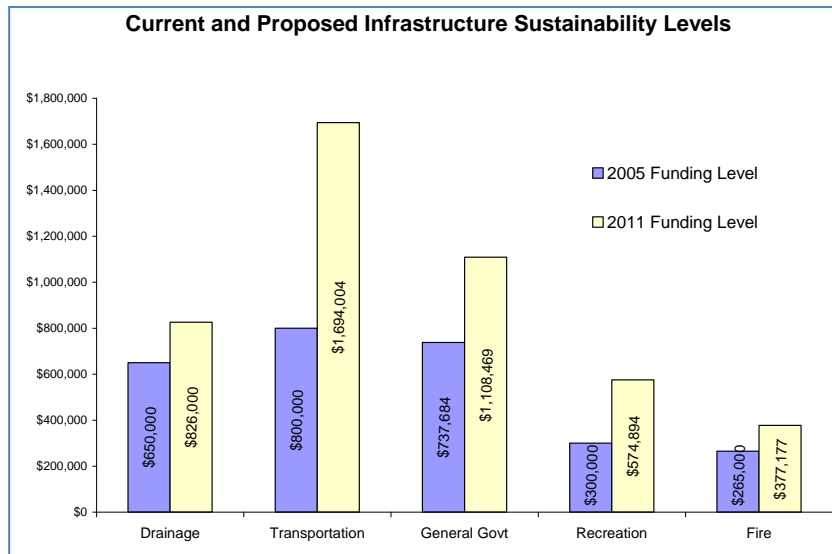


Options for Sustaining What We Have

The “caution” signs in the preceding sections highlight areas that have a need for increased and/or dedicated funding, so that they can develop a strategic replacement program. Beginning in 2008, it is recommended that the funds be allocated as follows:

	2008	2009	2010	2011
1% for Infrastructure Sustainability	\$415,480	\$857,733	\$1,328,485	\$1,827,859
Allocation:				
Transportation and Traffic Management	415,480	457,028	812,731	894,004
Building Renewal	-	200,000	220,000	608,525
Drainage	-	100,000	160,000	176,000
Fire Equipment Replacement	-	70,000	101,979	112,177
Major Equipment/Systems Renewal	-	30,705	33,776	37,153

The next chart quantifies the effect the proposed funding allocations will have on specific categories. For example, the annual amount dedicated to renewal of our transportation infrastructure doubles by 2011. The current amount provides just 4% of the sustainability requirement, whereas the proposed allocation increases this to 8% in just five years. The cumulative effect of making these decisions now can have a profound impact on our ability to manage the problem in the future.



Borrowing for the purpose of ongoing maintenance and renewal is not a sound strategy. If we don't have the maintenance money today, we certainly can't sustain debt payments as well as a maintenance program. One exception to this is major maintenance works that cannot be funded from one year's annual budget without negatively impacting the ability to perform other required maintenance works. In those cases, short-term debt financing could be considered, on the understanding that future year's works will be limited by the amount of debt servicing required to fund the major projects done in earlier years. Projects to be financed by debt should be submitted to Council with a business case, in accordance with Financial Sustainability Policy 8.0.⁵

2. Providing for Growth

New infrastructure to support growth is provided primarily in two ways: (i) subdivision infrastructure built by developers that is turned over, becoming the District's ongoing responsibility and (ii) Development Cost Charges (DCCs) are used to fund major projects that serve larger areas.

The DCC reserve provides funding for the construction or provision of major infrastructure to support community growth under the categories of roads, water, sewer, drainage and parkland. Growth also creates a demand for policing, fire, recreation and library services, but DCCs cannot be collected for infrastructure to support these services.

⁵ Financial Sustainability Plan Policy 5.52 contains thirteen policies to guide the District's Financial Planning activities. Financial Sustainability Policies (FSPs) referenced in this document can be found in Appendix 5.

Our strategy now is to wait until we have collected the revenues before we do the work, but we may want to consider debt to fund the projects now.

I have been asked to look into debt financing for DCC projects, so have prepared some projections based on information to date. Since debt financing would lock us into making payments for a period of time, it is prudent to identify some of the risk factors and limitations with the projection model.

Projecting DCC revenue requires estimating the amounts, types and locations of development. The District charges different rates for single family, multi-family, downtown apartment and outside-of-downtown apartment, institutional, industrial, downtown commercial and outside-of-downtown commercial. A revenue projection involves estimating future numbers of units in these categories, then applying either the old DCC rate (if an application is in progress) or the new 2006 rate. We have used historical figures plus the projections found in several consulting reports supporting the proposed OCP to come up with future DCC revenue. Given that a future shift towards higher density residential development is likely to occur, I have built this into the projections, but it is difficult to determine whether this shift will have a significant impact on our revenue and whether that will happen within the five-year projection window or not. Also, internal interest earnings and sinking fund earnings on MFA debt may be less than anticipated

The capital expenditures assumed to occur over the 2006-2010 period are based on the current Financial Plan adopted in May 2006. The project costs have been escalated according to engineering estimates, but the capital works program has not yet been reconciled by engineering. This process will occur through this year's business planning cycle.

Consideration must also be given to whether we have the internal capacity to implement the projects. In the past it hasn't necessarily been a shortage of cash that has prevented certain works from proceeding, but a shortage in project management capacity to adequately oversee the projects to completion. An evaluation of this capacity should be done prior to any decision to borrow, with possibly consideration of outside resourcing if necessary, which will have an impact on the project cost.

Since the model is used to evaluate the possibility of debt financing, I have used a conservative approach for projecting revenue to ensure we don't lock ourselves into debt payments we can't afford. The model is found in Appendix 2 and illustrates a capacity to borrow \$4.5M over 5 years for roads projects, \$1M in sewer and \$1.5M in drainage. Parks spending is likely to be tapped out with the projects anticipated in the 2006-2010 program.

Oct.30, 2006: The model in Appendices 2 and 2A reflected the 2006-2010 Capital Works Program adopted by Council. The model has been revised to illustrate the impact of the draft 2007-2011 Capital Works Program on the DCC Fund and Appendices 3 and 3A have been appended to this report to illustrate the updated information.

The heavier utilization of debt financing in the proposed plan will reduce the flexibility and capacity of the Capital Works Program in future years. Adherence to the guidelines outlined in Appendix 4 is recommended.

It must be noted that legislation on using DCCs for interest payments is very stringent, primarily allowing the practice for greenfield development where services are to be provided prior to collections of DCCs in an area. This is typically not our practice, as we have adopted a pay-as-you-go philosophy. Furthermore, the bulk of borrowing capacity exists in the roads component and these projects are generally held off until the tail-end of development activity to allow for underground construction in advance of completing roads. For these reasons, using debt for DCC projects will be of limited use.




How are DCCs Calculated?

- 1) The numbers of potential development units are quantified to build-out in 2021, by development type (single family, townhouse, apartment, commercial, etc.)
- 2) Projects required to accommodate growth to build-out are identified and costs are estimated (portion of cost may be borne by existing population) and allocated to land use types.
- 3) Rates are calculated that, when multiplied by the estimated development units, should achieve the revenue necessary to pay for the projects.

As projects are completed and units are developed, remaining (or additional) projects costs must be covered by remaining development units, making regular review of project costs and growth estimates important. As fewer and fewer development units remain, any changes will have a greater impact on the rates.

Some DCC projects may require other funding sources, in addition to DCCs. Consideration must also be given to whether these sources have the capacity to fund their portion. In addition, the added cost of a sustainability provision and maintenance program should be considered as new infrastructure is built. Financial Sustainability Policy 12.0⁶ directs full life-cycle cost consideration prior to capital project approval.

 Is this the right time to borrow? In the lead-up to the 2010 Olympics, the District may be paying a premium to get projects done. Is now the right time to move other projects forward? While interest costs are low right now, construction costs are high and increasing and we would be paying a premium to compete with other major projects in the region. Following 2010, excess capacity may exist that could more than offset a rise in interest costs.

CONCLUSION:

In order to sustain our current infrastructure, we should use time to our advantage. Allocating a cumulative 1% of taxation each year to asset renewal will put us on the right path toward correcting the shortfall. To limit further exposure, a portion of annual tax revenue derived from growth in the tax base should be dedicated toward sustaining the expansion of our asset base. Furthermore, if actual growth exceeds that in the Financial Plan, a determination should be made to allocate it either to growth in services or infrastructure sustainability. In addition, although water and sewer have independent sources of funding, they should be subject to the same review process to ensure adequate replacement funds are available when required, with a fair distribution of costs among current and future users of the services.

Debt should be approached with caution, with a full understanding of the implications of locking in future taxpayer dollars for today's projects. Projects that would be difficult to fund within the annual funding allotment, or where revenue sources will be realized over time, are examples of where debt financing may be suitable. Projects funded by debt should be subject to business case evaluation with consideration of whether we have the internal capacity to implement them; they should also be subject to performance reporting and should be in alignment with Council's strategic direction.

Using debt for DCC projects may be of limited use, since covering the interest component can only be done in very specific circumstances that may not address the roads component where the bulk of our debt capacity exists at this point. The DCC bylaw should be regularly amended to update project costs, to ensure our rates will drive the revenue necessary to pay for the projects.

In addition, the funding strategy should be revisited annually with each business planning cycle to ensure that the assumptions, financial climate and overall approach remain relevant.

Achieving greater sustainability in infrastructure management requires greater vigilance and ongoing oversight of the related policies, practices and business initiatives. Integrating management oversight into a corporate position with responsibility for coordination among the various departments involved may be a prudent step in the infrastructure management program.

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⁶ Financial Sustainability Plan Policy 5.52 contains thirteen policies to guide the District's Financial Planning activities. Financial Sustainability Policies (FSPs) referenced in this document can be found in Appendix 5.

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY



INFRASTRUCTURE INVENTORY

	Quantity	Unit	Cost/Unit	Replacement Value	Life Cycle (years)	Sustainability Provision Requirement
Waterworks Management (Source: Engineering)						
Watermains	353	km	\$485,000	\$171,205,000	50	\$3,424,100
Pump Stations	12	ea	\$500,000	\$6,000,000	50	\$120,000
Reservoirs	10	ea	\$750,000	\$7,500,000	50	\$150,000
Fire Hydrants	1,672	ea	\$4,500	\$7,524,000	50	\$150,480
Valves	4,806	ea	\$750	\$3,604,500	50	\$72,090
Water Connections	16,595	ea	\$2,500	\$41,487,500	50	\$829,750
<i>Waterworks Management</i>				<u>\$237,321,000</u>		<u>\$4,746,420</u>
Waste Services (Source: Engineering)						
Sanitary sewer mains	248	km	\$500,000	\$124,000,000	50	\$2,480,000
Pumping Stations	24	ea	\$250,000	\$6,000,000	50	\$120,000
Sewer connections	14,436	ea	\$2,500	\$36,090,000	50	\$721,800
<i>Waste Services</i>				<u>\$166,090,000</u>		<u>\$3,321,800</u>
Drainage (Source: Engineering)						
Storm sewer mains	259	km	\$625,000	\$161,875,000	50	\$3,237,500
Pumping Stations	2	ea	\$750,000	\$1,500,000	50	\$30,000
Drainage structures (Inlets, outfalls, etc.)	155	ea	\$75,000	\$11,625,000	50	\$232,500
Catch Basins	5,200	ea	\$3,000	\$15,600,000	50	\$312,000
Sewer connections	11,411	ea	\$2,500	\$28,527,500	50	\$570,550
<i>Drainage</i>				<u>\$219,127,500</u>		<u>\$4,382,550</u>
Transportation and Traffic Management (Source: Engineering)						
Highways (Locals, collectors, arterials)*	450	km	\$1,020,000	\$459,000,000	25	\$18,360,000
Traffic signals	29	ea	\$225,000	\$6,525,000	30	\$217,500
Bridges	14	ea	\$4,500,000	\$63,000,000	75	\$840,000
Lights**	3,957	ea	\$3,416	\$13,516,500	30	\$450,550
Traffic signs	6,600	ea	\$250	\$1,650,000	20	\$82,500
Rail Crossings	8	ea	\$200,000	\$1,600,000	15	\$106,667
Curb, gutter, sidewalk	300,000	m	\$75	\$22,500,000	25	\$900,000
<i>Transportation and Traffic Management</i>				<u>\$567,791,500</u>		<u>\$20,957,217</u>
Engineering Subtotal				<u>\$1,190,330,000</u>		<u>\$33,407,987</u>
*Highways (Locals)	300	km	\$780,000	\$234,000,000	25	\$9,360,000
*Highways (Arterials, Connectors)	150	km	\$1,500,000	\$225,000,000	25	\$9,000,000
Highways subtotal	<u>450</u>			<u>\$459,000,000</u>		<u>\$18,360,000</u>
**Lights	2,637	ea	\$4,500	\$11,866,500	30	\$395,550
**Lights	1,320	ea	\$1,250	\$1,650,000	30	\$55,000
Lights subtotal	<u>3,957</u>			<u>\$13,516,500</u>		<u>\$450,550</u>

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INFRASTRUCTURE INVENTORY

	Quantity	Unit	Cost/Unit	Replacement Value	Life Cycle (years)	Sustainability Provision Requirement
General Government						
<i>(Source: Willis/Universal Appraisal)</i>						
Construction				\$53,000,737	30	\$1,766,691
Equipment				\$555,500	20	\$27,775
Yard				\$1,193,503	20	\$59,675
Contents				\$1,335,800	10	\$133,580
Technology				\$1,500,000	4	\$375,000
Recycling Assets				\$1,513,689	20	\$75,684
<i>General Government</i>				<u>\$59,099,229</u>		<u>\$2,438,406</u>
Parks & Recreation						
<i>(Source: Willis/Universal Appraisal)</i>						
Construction				\$42,789,383	30	\$1,426,313
Equipment				\$22,370	20	\$1,119
Yard				\$4,558,490	20	\$227,925
Contents				\$1,463,700	10	\$146,370
<i>Parks & Recreation</i>				<u>\$48,833,943</u>		<u>\$1,801,726</u>
Fire						
<i>(Source: Willis/Universal Appraisal)</i>						
Construction				\$3,325,347	30	\$110,845
Equipment				\$0	20	\$0
Yard				\$212,400	20	\$10,620
Contents				\$1,259,200	10	\$125,920
Apparatus				\$5,540,000	8	\$692,500
<i>Fire</i>				<u>\$10,336,947</u>		<u>\$939,885</u>
Police						
<i>(Source: Willis/Universal Appraisal)</i>						
Construction				\$4,837,701	30	\$161,257
Equipment				\$0	20	\$0
Yard				\$0	20	\$0
Contents				\$400,000	10	\$40,000
<i>Police</i>				<u>\$5,237,701</u>		<u>\$201,257</u>
Fleet Vehicles						
			<i>(Source: Operations) historical cost</i>	\$7,600,000	7	\$1,040,000
TOTAL INFRASTRUCTURE				<u><u>\$1,321,437,820</u></u>		<u><u>\$39,829,260</u></u>

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DCC PROJECTION BY INDIVIDUAL COMPONENT

DCC Projection by Individual Component

2006	Roads	Sewer	Drainage	Water	Parks*	Total
Opening	9,271,171	977,432	3,229,134	1,780,247	6,538,146	21,796,131
Collections	2,782,036	127,084	315,611	350,422	1,800,825	5,375,979
Interest	100,464	13,352	31,529	15,401	-706	160,040
Support Salary/Debt	-52,229	-32,304	-31,309	-146,877		-262,719
				Land swap? ---->	-1,000,000	-1,000,000
Reverse prior WIP	1,859,028	40,246	223,336	24,709	304,914	2,452,233
Capital Expenditures	-5,822,915	-44,271	-1,214,456	-776,426	-7,700,335	-15,558,403
Closing	8,137,555	1,081,540	2,553,845	1,247,476	-57,155	12,963,261
Borrow-->	4,300,000	1,000,000	1,500,000			6,800,000
2007	Roads	Sewer	Drainage	Water	Parks	Total
Opening	8,137,555	1,081,540	2,553,845	1,247,476	-57,155	12,963,261
Collections	1,793,364	81,917	203,466	225,905	1,160,903	3,465,555
Interest	61,972	11,418	27,348	12,093	-1,090	111,741
Support Salary/Debt	-53,796	0	-35,183	-146,877		-235,856
Debt Payments	-1,075,000	-250,000	-375,000	0	0	-1,700,000
Capital Expenditures	-3,844,348	0	-159,300	-359,072	-1,190,952	-5,553,671
Closing	5,019,748	924,875	2,215,176	979,525	-88,294	9,051,029
2008	Roads	Sewer	Drainage	Water	Parks	Total
Opening	5,019,748	924,875	2,215,176	979,525	-88,294	9,051,029
Collections	2,165,328	47,807	231,620	256,260	1,373,592	4,074,608
Interest	51,723	9,034	8,808	11,540	-6,800	74,305
Support Salary/Debt	-55,410	0	-39,536	-100,221		-195,167
Debt Payments	-1,075,000	-250,000	-375,000	0	0	-1,700,000
Capital Expenditures	-1,916,792	0	-1,327,590	-212,400	-1,829,268	-5,286,050
Closing	4,189,598	731,716	713,478	934,704	-550,770	6,018,725
2009	Roads	Sewer	Drainage	Water	Parks	Total
Opening	4,189,598	731,716	713,478	934,704	-550,770	6,018,725
Collections	2,210,259	48,841	236,246	261,391	1,402,674	4,159,411
Interest	15,128	6,632	5,525	1,498	-9,643	19,140
Support Salary/Debt	-57,072	0	0	-100,221		-157,293
Debt Payments	-1,075,000	-250,000	-375,000	0	0	-1,700,000
Capital Expenditures	-4,057,567	0	-132,750	-976,015	-1,623,331	-6,789,663
Closing	1,225,345	537,188	447,499	121,357	-781,071	1,550,319
2010	Roads	Sewer	Drainage	Water	Parks	Total
Opening	1,225,345	537,188	447,499	121,357	-781,071	1,550,319
Collections	2,240,329	49,459	239,558	265,093	1,420,919	4,215,357
Interest	257	3,257	2,054	-2,047	-13,420	-9,899
Support Salary/Debt	-58,784	0	0	-100,221		-159,005
Debt Payments	-1,075,000	-250,000	-375,000	0	0	-1,700,000
Capital Expenditures	-2,311,307	-76,089	-147,744	-450,000	-1,713,451	-4,698,592
Closing	20,839	263,816	166,367	-165,819	-1,087,023	-801,819
2011	Roads	Sewer	Drainage	Water	Parks	Total
Opening	20,839	263,816	166,367	-165,819	-1,087,023	-801,819
Collections	2,274,654	50,217	243,202	269,094	1,442,731	4,279,898
Interest	14,499	800	432	38	4,446	20,216
Support Salary/Debt	-60,548	0	0	-100,221		-160,769
Debt Payments	-1,075,000	-250,000	-375,000	0	0	-1,700,000
Capital Expenditures						0
Closing	1,174,445	64,833	35,001	3,092	360,154	1,637,526

* The Parks component 2006-2011 capital expenditures may need to be reduced if 2006 land swap occurs.

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY



Capital Projects from 2006-2010 Financial Plan (cost escalators were applied to develop DCC projection)

Line item	DecUnit ID	2006	2007	2008	2009	2010
102 Ave (240 St - 244 St)	Drainage	\$0	\$0	\$539,622	\$0	\$0
236 St Cottonwood C Trunk (112-113)	Drainage	\$0	\$0	\$0	\$0	\$147,744
Albion Flats Drainage Pump Station	Drainage	\$0	\$0	\$576,000	\$0	\$0
M.Millionaire Ck Detention Pond(241/132)	Drainage	\$0	\$0	\$0	\$132,750	\$0
N Alouette River Detention Pond 232/132	Drainage	\$0	\$159,300	\$0	\$0	\$0
N.Millionaire Ck Stormwater Facilities	Drainage	\$130,185	\$0	\$0	\$0	\$0
	Drainage Total	\$130,185	\$159,300	\$1,115,622	\$132,750	\$147,744
112 Ave (232 St - 240 St) Final Lift	Highways	\$0	\$0	\$0	\$0	\$207,385
119 Ave (226 - 227)	Highways	\$0	\$0	\$0	\$0	\$252,793
132 Ave (232 - 236)	Highways	\$0	\$0	\$1,084,503	\$0	\$0
203 St (D.T.R. - 123 Ave)	Highways	\$0	\$994,973	\$0	\$0	\$0
203 St (Lougheed - Dtr)	Highways	\$0	\$0	\$168,302	\$0	\$0
223 St @ Lougheed Hwy (Traffic Signal)	Highways	\$50,875	\$0	\$0	\$0	\$0
224 St @ 124 Ave Intersection Safety	Highways	\$114,000	\$0	\$0	\$0	\$0
227 St @ Bypass (Traffic Signal)	Highways	\$0	\$0	\$0	\$0	\$109,150
232 St (116 - Slager)	Highways	\$0	\$0	\$0	\$0	\$749,439
232 St @ 116 (Signal)	Highways	\$0	\$0	\$0	\$0	\$87,500
240 St (113 - Dtr)	Highways	\$0	\$1,412,314	\$0	\$0	\$0
240 St (Lougheed - 104)	Highways	\$1,738,944	\$0	\$0	\$0	\$0
240 St @ Kanaka Creek (Bridge)	Highways	\$0	\$0	\$0	\$1,309,000	\$0
Albion Industrial Crossing Phase 2	Highways	\$0	\$300,000	\$0	\$0	\$0
Cottonwood Dr (118 - 119) Phase 2	Highways	\$236,397	\$0	\$0	\$0	\$0
Fisherman Rd (Mckay - 330M E Mckay)	Highways	\$0	\$0	\$0	\$0	\$82,702
Maple Cres (115 - Westfield)	Highways	\$0	\$0	\$0	\$159,386	\$0
Mckay St (Fisherman - River Rd)	Highways	\$0	\$0	\$0	\$0	\$62,244
Royal Cres (225 - Lougheed)	Highways	\$0	\$0	\$0	\$236,474	\$0
	Highways Total	\$2,140,216	\$2,707,287	\$1,252,805	\$1,704,860	\$1,551,213
Boundary Park (201/123) Phase 2	Park Acq	\$0	\$684,000	\$0	\$0	\$0
Core Park (222/121) Portion Only	Park Acq	\$0	\$316,800	\$0	\$0	\$0
Merkley Park Expansion	Park Acq	\$0	\$0	\$0	\$576,000	\$0
Park (231/137)	Park Acq	\$1,672,000	\$0	\$0	\$0	\$0
Park (241/112)	Park Acq	\$0	\$0	\$1,267,200	\$0	\$0
Port Haney Waterfront Park - Parcel 2	Park Acq	\$0	\$0	\$0	\$0	\$8,594
Port Haney Waterfront Park - Parcel 3	Park Acq	\$0	\$0	\$0	\$0	\$4,469
Port Haney Waterfront Park - Parcel 4	Park Acq	\$0	\$0	\$0	\$14,781	\$0
Port Haney Waterfront Park - Parcel 5	Park Acq	\$0	\$0	\$0	\$0	\$66,687
Silver Valley Neighbourhood Park Acq	Park Acq	\$345,600	\$0	\$0	\$0	\$0
Silver Valley Neighbourhood Park Acq	Park Acq	\$0	\$0	\$0	\$0	\$432,000
Silver Valley Neighbourhood Park Acq.	Park Acq	\$0	\$0	\$0	\$345,600	\$0
Sw Haney Park	Park Acq	\$0	\$0	\$0	\$0	\$297,000
	Park Acq Total	\$2,017,600	\$1,000,800	\$1,267,200	\$936,381	\$808,750
Cottonwood West Park Facilities	Park Improv	\$0	\$0	\$0	\$416,395	\$0
Fraserview Park Development	Park Improv	\$0	\$0	\$0	\$0	\$233,750
Merkley Park Improvements	Park Improv	\$0	\$0	\$0	\$0	\$87,375
Park Development (232/132)	Park Improv	\$180,000	\$0	\$0	\$0	\$0
Park Development Albion Elementary	Park Improv	\$0	\$0	\$270,000	\$0	\$0
Parks Master Plan	Park Improv	\$0	\$0	\$0	\$0	\$40,000
Telosky Field House	Park Improv	\$0	\$0	\$0	\$0	\$270,000
	Park Improv Total	\$180,000	\$0	\$270,000	\$416,395	\$631,125
108 Ave (248 - 249)	Sewage	\$0	\$0	\$0	\$0	\$11,970
234A St (112 Ave - 270M North Of 112Ave)	Sewage	\$0	\$0	\$0	\$0	\$18,711
	Sewage Total	\$0	\$0	\$0	\$0	\$30,681
112 Ave (240 - 245)	Water	\$0	\$0	\$120,000	\$0	\$0
124 Ave (244 - 248)	Water	\$0	\$143,325	\$0	\$0	\$0
136 Ave @ 24200 Rockridge Reservoir Ph 2	Water	\$0	\$0	\$0	\$556,016	\$0
216 St (124 - 128)	Water	\$0	\$0	\$0	\$231,093	\$0
224 St (North Ave - 119)	Water	\$0	\$115,000	\$0	\$0	\$0
232 St (116 - Slager)	Water	\$91,800	\$0	\$0	\$0	\$0
263 St (440 Reservoir - Stage li)	Water	\$0	\$0	\$0	\$0	\$1,080,000
	Water Total	\$91,800	\$258,325	\$120,000	\$787,109	\$1,080,000
	Grand Total	\$4,559,801	\$4,125,712	\$4,025,627	\$3,977,495	\$4,249,513

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY



REVISED 2006-10-30 TO REFLECT PROPOSED 2007-2011 FINANCIAL PLAN

DCC Projection by Individual Component

2006	Roads	Sewer	Drainage	Water	Parks	Total
Opening	9,271,171	977,432	3,229,134	1,780,247	6,538,146	21,796,130
Collections	2,782,036	127,084	315,611	350,422	1,800,825	5,375,978
Interest	100,464	13,352	31,529	15,401	-706	160,040
Support Salary/Debt	-52,229	-32,304	-31,309	-146,877	0	-262,719
Reverse prior WIP	1,859,026	40,246	223,336	24,709	304,914	2,452,231
Capital Expenditures	-5,822,915	-44,271	-1,214,456	-776,426	-5,425,724	-13,283,792
Closing	8,137,553	1,081,539	2,553,845	1,247,476	3,217,455	16,237,868
Borrow-->	5,206,103	0	1,237,500	420,000	1,985,500	8,849,103
2007	Roads	Sewer	Drainage	Water	Parks	Total
Opening	8,137,553	1,081,539	2,553,845	1,247,476	3,217,455	16,237,868
Collections	1,793,364	81,917	203,466	225,905	1,160,903	3,465,555
Interest	72,453	14,543	30,444	12,704	23,763	153,907
Support Salary/Debt	-53,796	0	-35,183	-146,877	0	-235,856
Debt Payments	-1,205,875	0	-286,639	-97,283	-459,896	-2,049,692
Capital Expenditures	-2,875,008	0	0	-212,901	-2,017,400	-5,105,309
Closing	5,868,691	1,177,999	2,465,933	1,029,024	1,924,826	12,466,473
Borrow-->	0	0	0	0	2,769,250	2,769,250
2008	Roads	Sewer	Drainage	Water	Parks	Total
Opening	5,868,691	1,177,999	2,465,933	1,029,024	1,924,826	12,466,473
Collections	2,165,328	47,807	231,620	256,260	1,373,592	4,074,607
Interest	58,242	15,323	29,642	12,160	24,089	139,455
Support Salary/Debt	-55,410	0	-39,536	-100,221	0	-195,167
Debt Payments	-1,205,875	0	-286,639	-97,283	-1,101,329	-2,691,126
Capital Expenditures	-2,113,382	0	0	-115,000	-270,000	-2,498,382
Closing	4,717,595	1,241,129	2,401,021	984,939	1,951,177	11,295,860
Borrow-->	0	0	0	0	1,254,000	1,254,000
2009	Roads	Sewer	Drainage	Water	Parks	Total
Opening	4,717,595	1,241,129	2,401,021	984,939	1,951,177	11,295,860
Collections	2,210,259	48,841	236,246	261,391	1,402,674	4,159,411
Interest	52,833	6,675	29,383	8,219	15,946	113,056
Support Salary/Debt	-57,072	0	0	-100,221	0	-157,293
Debt Payments	-1,205,875	0	-286,639	-97,283	-1,391,789	-2,981,586
Capital Expenditures	-1,438,261	-756,000	0	-391,276	-686,395	-3,271,932
Closing	4,279,479	540,644	2,380,011	665,769	1,291,613	9,157,516
Borrow-->	0	0	0	0	1,080,000	1,080,000
2010	Roads	Sewer	Drainage	Water	Parks	Total
Opening	4,279,479	540,644	2,380,011	665,769	1,291,613	9,157,516
Collections	2,240,329	49,459	239,558	265,093	1,420,919	4,215,358
Interest	39,128	7,006	29,162	967	12,882	89,145
Support Salary/Debt	-58,784	0	0	-100,221	0	-159,005
Debt Payments	-1,205,875	0	-286,639	-97,283	-1,641,947	-3,231,743
Capital Expenditures	-2,124,894	-29,634	0	-656,016	-40,000	-2,850,544
Closing	3,169,384	567,475	2,362,092	78,308	1,043,467	7,220,727
Borrow-->	5,253,120	0	0	0	0	5,253,120
2011	Roads	Sewer	Drainage	Water	Parks	Total
Opening	3,169,384	567,475	2,362,092	78,308	1,043,467	7,220,727
Collections	2,274,654	50,217	243,202	269,094	1,442,731	4,279,898
Interest	16,170	7,399	24,408	624	4,863	53,463
Support Salary/Debt	-60,548	0	0	-100,221	0	-160,769
Debt Payments	-2,422,640	0	-286,639	-97,283	-1,641,947	-4,448,508
Capital Expenditures	-1,667,274	-25,735	-366,014	-100,000	-455,246	-2,614,269
Closing	1,309,746	599,357	1,977,050	50,522	393,868	4,330,542

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY



INFRASTRUCTURE FUNDING STRATEGY GUIDELINES

Highlighted items under component areas represent debt payments, with total borrowing and costs shown to the right.

2007	Project Description	Highways	Sewage	Drainage	Water	Park	Borrow	Cost over 5 years	
								Interest	Issue Cost
2763	119 Ave (226 - 227)	432,026							
2905	Abernethy Way Acq. (210 - 224)	900,000							
6080	132 Ave (232 - 235)	1,102,196							
7269	Dewdney Trunk Rd @ 210 St Traffic Signal	109,150							
8312	Brown Ave (227 - Fletcher)	331,636							
3619	Whonnock Lake Acquisition					1,643,400			
7304	Park Development (236/137)					224,000			
8297	Silver Valley Park Improvement 239A/130A					150,000			
1599	124 Ave (246 - 248)				102,900				
7546	128 Ave (235 - 238)				110,001				
8159	240 St (Lougheed - 102) Phase 2			286,639			1,237,500	195,693	9,281
2830	240 St (113 - Dtr)	531,057					2,292,724	362,561	17,195
8309	Cottonwood Dr (118 - 119) Phase 3	120,446					520,000	82,230	3,900
8310	240 St (Lougheed - 104) Phase 2	554,371					2,393,379	378,478	17,950
626	Park (231/137)					459,896	1,985,500	313,978	14,891
8286	104 Ave @ 249 St Reservoir Stage 2				97,283		420,000	66,417	3,150
2007 Projects		4,080,883	-	286,639	310,184	2,477,296	8,849,103	1,399,358	66,368
	Projects subtotal	2,875,008	-	-	212,901	2,017,400			
	Payments subtotal	1,205,875	-	286,639	97,283	459,896			
<hr/>									
2008	Project Description	Highways	Sewage	Drainage	Water	Park	Borrow	Cost over 5 years	
								Interest	Issue Cost
861	121 Ave (70 Meter W Of 240 St - 240 St)	264,825							
2789	203 St (D.T.R. - 123 Ave)	1,197,312							
2908	Abernethy Way (500M E Blackstock - 224)	351,245							
8046	Albion Industrial Crossing Phase 2	300,000							
8148	Park Development Albion Elementary					270,000			
1565	224 St (North Ave - 119)				115,000				
	Payments from prior year borrowing	1,205,875	-	286,639	97,283	459,896			
623	Park (248/108)					641,433	2,769,250	437,917	20,769
2008 Projects		3,319,257	-	286,639	212,283	1,371,329	2,769,250	437,917	20,769
	Projects subtotal	2,113,382	-	-	115,000	270,000			
	Payments subtotal	1,205,875	-	286,639	97,283	1,101,329			
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2009	Project Description	Highways	Sewage	Drainage	Water	Park	Borrow	Cost over 5 years	
								Interest	Issue Cost
2003	Abernethy Way (210 - 500M E Blackstock)	1,192,686							
2064	232 St @ 132 Ave (Traffic Signal)	245,575							
6017	Cottonwood West Park Facilities					416,395			
7238	Telosky Field House					270,000			
2738	225 St Pump Station Upgrade (Phase 2)		756,000						
1922	Water Feeder Main Stage 2 Debt Payment				100,000				
7159	112 Ave (240 - 245)				291,276				
	Payments from prior year borrowing	1,205,875	-	286,639	97,283	1,101,329			
622	Park (241/112)					290,460	1,254,000	198,302	9,405
2009 Projects		2,644,136	756,000	286,639	488,559	2,078,184	1,254,000	198,302	9,405
	Projects subtotal	1,438,261	756,000	-	391,276	686,395			
	Payments subtotal	1,205,875	-	286,639	97,283	1,391,789			

APPENDIX E: INFRASTRUCTURE FUNDING STRATEGY



2010	Project Description	Highways	Sewage	Drainage	Water	Park	Borrow	Cost over 5 years	
								Interest	Issue Cost
	2823 232 St (116 - Slager)	1,192,911							
	7074 112 Ave (232 St - 240 St) Final Lift	207,385							
	7133 203 St (123 Ave - Powell Ave)	615,448							
	7266 227 St @ Bypass (Traffic Signal)	109,150							
	6235 Parks Master Plan					40,000			
	7504 108 Ave (248 - 249)		29,634						
	82 136 Ave @ 24200 Rockridge Reservoir Ph 2				556,016				
	1914 Water Feeder Main Stage 2 Debt Payment				100,000				
	Payments from prior year borrowing	1,205,875	-	286,639	97,283	1,391,789			
	1925 Silver Valley Neighbourhood Se Horse					250,157	1,080,000	170,786	8,100
	2010 Projects	3,330,769	29,634	286,639	753,299	1,681,947	1,080,000	170,786	8,100
	Projects subtotal	2,124,894	29,634	-	656,016	40,000			
	Payments subtotal	1,205,875	-	286,639	97,283	1,641,947			

2011	Project Description	Highways	Sewage	Drainage	Water	Park	Borrow	Cost over 5 years	
								Interest	Issue Cost
	463 Selkirk Ave (226 - 227)			136,650					
	6158 224 St (125 - 126)			229,364					
	841 Selkirk Ave (225 - 227)	343,706							
	2052 240 St @ Kanaka Creek (Bridge)	1,313,280							
	6178 Selkirk Ave (226 - 50M W 227)	10,288							
	6032 Whonnock Lake Phase 3 (Path/Light)					227,800			
	6075 Whonnock Lake Phase Iv Beach/General					227,446			
	7521 136 Ave (230 - 231)		25,735						
	1915 Water Feeder Main Stage 2 Debt Payment				100,000				
	Payments from prior year borrowing	1,205,875	-	286,639	97,283	1,641,947			
	2052 240 St @ Kanaka Creek (Bridge)	1,216,765					5,253,120	830,705	39,398
	2011 Projects	4,089,914	25,735	652,653	197,283	2,097,193	5,253,120	830,705	39,398
	Projects subtotal	1,667,274	25,735	366,014	100,000	455,246			
	Payments subtotal	2,422,640	-	286,639	97,283	1,641,947			

Totals for all years 2007-2011		Highways	Sewage	Drainage	Water	Park	Totals	Cost over 5 years	
	Projects subtotal	10,218,819	811,369	366,014	1,475,193	3,469,041	16,340,436		
	Payments subtotal	7,246,138	-	1,433,193	486,417	6,236,907	15,402,655		
		17,464,957	811,369	1,799,207	1,961,610	9,705,948	31,743,091		
	Principal Borrowed, and Full 5-year Costs	10,459,223		1,237,500	420,000	7,088,750	19,205,473	3,037,068	144,041

General Guidelines

- The level of debt servicing and ongoing maintenance, operating and replacement costs should not hamper future ability to deal with cost increases related to current community services or growth-related increases in current services. A discussion about our **capacity to manage ongoing costs** associated with proposed new assets should take place during the capital review process, consistent with Financial Sustainability Policy (FSP) 12.0⁹, with replacement, maintenance and operating costs accommodated in accordance with FSP 7.0 and FSP 7.1.
- Borrowing should be **limited to special cases**, either because we can't fund out of one year's budget allocation, or where the project will be paid for over time (e.g. multiple years' worth of operating revenue). The Financial Plan should be adjusted to reflect all aspects of the project, including revenue sources and cost savings.
- Debt financing will not be used to fund ongoing maintenance works, except for major maintenance works that cannot be funded from one year's annual budget without negatively impacting the ability to perform other required maintenance works. In those cases, short-term debt financing will be considered, on the understanding that future year's works will be limited by the amount of debt servicing required to fund the major projects done in earlier years.
- All projects to be funded by debt must "be submitted to Council with a business case, including recommendations on how the debt will be serviced." (FSP 8.0)
- If debt financing is used to fund a project, **performance measures** should be established as part of a comprehensive project plan and progress will be reviewed by CMT on a quarterly basis beginning when the debt is issued. The performance measures should encompass cost-efficiency and effectiveness outcomes including project scope attainment. Upon project completion, a report should be provided illustrating achievement of objectives. It could also help to improve procedures and refine budgeting techniques by commenting on the process.
- Prior to the issuance of debt, an evaluation on our ability to manage the project internally will be completed to determine whether internal **project management capacity** is adequate for the project to proceed. If not, funding for outside project management support should be considered.
- Consider **project timing**. Interest costs are low right now, but construction costs are high and we may be paying a premium to compete with other major projects in the region. After these projects are completed, excess capacity may exist that could offset a rise in interest rate.

⁹ Financial Sustainability Plan Policy 5.52 contains thirteen policies to guide the District's Financial Planning activities. Financial Sustainability Policies (FSPs) referenced in this document can be found in Appendix 5.

Guidelines Specific to Renewal Funds

- Renewal Funds (1% Infrastructure Sustainability) must only be used to **sustain current infrastructure**. Where a project will include augmentation, that portion must be covered from an alternate funding source.
- Example: An existing local road with gravel shoulder is degrading. As part of a rehab project, it is determined to widen and add curb & gutters. The resurfacing of the existing road-width can be funded from the Renewal funds; the extra width and curb and gutter must be funded from general revenue or other funding source.

Guidelines Specific to DCC Funds

- Where DCC works are financed through debt, funding the interest component from DCCs can only be done in very specific circumstances:
- To build infrastructure in advance of adequate DCC collections so that growth can occur. Examples are:
 - Greenfield, where infrastructure is being provided to areas with no servicing;
 - Fixed-capacity infrastructure, such as water and sewage treatment plants;
- Out-of-sequence projects, where construction is brought forward from timing set out in the DCC program. Examples would be upgrading the sewer main or water trunk lines.
- Projected revenue for the DCC reserve fund is based on historical and projected growth patterns. There is a risk to locking ourselves into debt payments without a certainty in the incoming revenue stream. There are many outside influencing factors which could prevent the growth from materializing. Also, we are in a shift away from single-family housing and we don't really know what to expect in terms of higher density housing. There are other factors as well that may have an influence on the DCC revenues, including potentially a new DCC rate structure that more closely ties in with an amended OCP. Therefore, **short-term borrowing** is strongly recommended, as revenue projections become less reliable as the time frame is expanded.
- The DCC bylaw should be **amended regularly** to ensure that rates reflect changes to infrastructure needs and project costs, as well as changes to growth management objectives, at the same time recognizing the expectation by developers of a relatively stable rate. A current DCC bylaw will ensure that additional costs are spread over the greatest number of potential development units. This supports the DCC best practices guiding principles and FSP 9.0.

Excerpt from Financial Sustainability Plan, Policy 5.52

7. Infrastructure Maintenance & Replacement:

Discussion: The District has in excess of \$1 billion invested in its infrastructure. This includes our direct investments and investments made by the development community that are turned over to the municipality to operate and maintain. As our community grows, this investment increases. We need to develop a plan to keep the infrastructure in a proper state of repair to avoid costly failures.

Policy 7.0

The District will establish an inventory of its infrastructure and will keep it up to date. A maintenance/replacement program will be established using best practices. By 2015, this program must be fully funded and the current 5-year Financial Plan should start to address this on a phased basis. The required tax increase will be beyond that set out in Policy 3.

Policy 7.1

Annual operating and maintenance budgets will be adjusted to accommodate growth.

8. Debt Management:

Discussion: The maximum amount that the District can borrow from external sources is set by the Community Charter. Every effort should be made to keep levels at a minimum however; there may be instances where borrowing money is appropriate i.e. financing major infrastructure projects. Borrowing in such instances allows the costs of the project to be spread out over the useful life of the asset. This results in costs being paid by future beneficiaries and not just by current taxpayers.

Policy 8.0

Projects that are to be funded by external debt should be submitted to Council with a business case, including recommendations on how the debt will be serviced.

9. Fees and Charges:

Discussion: Fees & Charges are a significant portion of our revenues. They will be reviewed on a regular basis to avoid major changes and to provide the public with adequate notice of those changes. The review will include an analysis of our costs as well as what is charged by other municipalities.

Policy 9.0

Fees & Charges will be reviewed and adjusted annually. The public will be provided no less than 3 month's notice of those changes.

10. Capital Projects:

Discussion: Many capital projects have funding sources other than General Revenue. For instance, a substantial amount of infrastructure is funded by Development Cost Charges. Once the project is completed, its operating costs and replacement are usually provided for by General Revenue. These ongoing costs must be clearly understood, before a capital project is approved.

Policy 12.0

Each Capital Project submitted for consideration must clearly spell out the full initial cost as well as future costs, including operating and life cycle cost and demonstrate the source of sustainable funding for such costs.

RESOURCE MATERIALS

References to some of the resource materials relevant to the infrastructure funding discussion are included for interest:

Capital Asset Management Framework Guidelines

BC Ministry of Finance, Treasury Board Staff, May 2002 –

www.fin.gov.bc.ca/tbs/camf.htm

The Capital Asset Management Framework is designed to encourage innovative and responsible use of resources in the provision of provincial public sector infrastructure. Value for taxpayer dollars and safeguarding the public interest are keynotes of the policy.

Development Cost Charge Best Practices Guide

BC Ministry of Community Services, 2005 –

www.cserv.gov.bc.ca/lgd/irpd/growth/PUBLICATIONS/DCC_Best_Practice_Guide_2005.pdf

The objective of this guide is to encourage local governments to standardize the general practices for the formulation and administration of DCC bylaws.

Development Finance Choices Guide

BC Ministry of Community Services, 2000 (presently being updated) –

www.cserv.gov.bc.ca/lgd/irpd/growth/PUBLICATIONS/choices.pdf

The objective of this guide is to set out financing options available to a local government in addition to, or in place of, development cost charges. The guide outlines the considerations which should be taken into account when deciding which financing option may be the most effective in a particular circumstance. Case studies for small, medium and large municipalities are provided.

Parkland Acquisition Best Practices Guide

BC Ministry of Community Services, 2005 –

www.cserv.gov.bc.ca/lgd/irpd/growth/PUBLICATIONS/DCC_Best_Practice_Guide_2005.pdf

The objective of this guide is to describe best practices for any local government currently charging Parkland DCCs or using 5% dedication/cash-in-lieu. This guide will be incorporated into the next version of the Development Finance Choices Guide.

FCM Recommended Practices

“Building Prosperity from the Ground Up: Restoring Municipal Fiscal Balance”, Federation of Canadian Municipalities, June 2006

www.fcm.ca/english/documents/fiscalim.pdf

This report makes recommendations for restoring municipal fiscal balance, complementing and building on the Big City Mayors' Caucus report on cities and the fiscal imbalance. The document is FCM's contribution to the national conversation that must take place in order to successfully tackle the issue of growing responsibilities for municipal governments with too few resources to meet them.

APPENDIX F: CAPITAL WORKS PROGRAM LISTING



All figures represent \$'000 (thousands)

Section > Project	2014	2015	2016	2017	2018
Drainage	1,567	1,568	1,569	1,160	1,275
288 St (Storm Main @ Watkins Sawmill)	-	-	250	-	-
Culvert Replacement Program	200	200	200	200	200
Ditch Enclosures	20	21	21	21	21
Drainage Upgrade Program	235	155	355	495	610
Flood Abatement N Alouette	100	100	100	100	100
Flood Study N Alouette	150	-	-	-	-
ISMP Watershed Review	350	350	250	-	-
Local Area Service - Drain	250	250	250	250	250
Rainbow Cr. Culvert Upgrade (@ Kanaka)	-	130	-	-	-
Selkirk Ave (226 - 227)	-	210	-	-	-
Storm Sewer Connections	22	23	23	23	23
Stormwater Runoff & Stream	240	130	120	70	70
Government Services	1,529	4,690	500	370	270
Aerial Topo Survey & Mapping	-	100	-	100	-
Asset Management Study	160	-	-	-	-
Equip Purch - Fiche Scanning Equip for Bylaws	-	25	-	-	-
Equip Purch - Recycling - Dual Tipper	-	-	250	-	-
Minor Cap Improv - District	100	100	100	100	100
Minor Cap Improv - Town Centre	100	100	100	100	100
Misc Capital Engineering	15	15	15	15	15
Misc Capital Gen Govt	15	15	15	15	15
Recycling - Collection Bluebox/Bag	40	-	-	40	40
Recycling - Collection Totes	65	-	-	-	-
Recycling - Conveyor Belt (D.O. L6202)	-	65	-	-	-
Recycling - Tipper Cages X10	40	-	-	-	-
Service Centre Infrastructure Upgrade	900	-	-	-	-
Strategic Land Purchases	-	4,250	-	-	-
Equip Purch - Licenses Permits Bylaws Vehicle	74	-	-	-	-
Equip Purch - Racking Fixtures Storage	20	20	20	-	-
Highways	8,265	11,893	10,887	10,025	9,084
102 Ave @ 241 Acquisition	-	-	-	545	-
104 Ave (240 - 244) +	600	-	-	-	-
116 Ave (Lougheed - 232)	-	-	105	-	-
116 St Urban Road Upg 203 to Warsley	-	-	-	50	-
118 Ave (230 - 231)	-	-	-	148	-
122 Ave (216 - 224) Lights	300	-	-	-	-
122 Ave (221 - 224)	-	-	-	850	-
128 - 216 Intersection Improvement Ph.1	200	-	-	-	-
128 - 216 Intersection Improvement Ph.2	-	682	-	-	-
128 Ave (210 - 216)	-	1,100	-	-	-
128 Ave (216 - Abernethy)	-	-	1,100	-	-
128 Ave (228 - 200M East 232)	-	-	-	132	-

APPENDIX F: CAPITAL WORKS PROGRAM LISTING



Section > Project	2014	2015	2016	2017	2018
136 Ave (224 - 400M E 224)	-	-	-	-	1,891
136 Ave (224 - 400M E 224) Design	-	-	95	-	-
203 St (Lougheed - Golden Ears Way) Design	404	-	-	-	-
203 St (Lougheed - Golden Ears Way) Ph.1 (Construction)	-	1,497	-	-	-
203 St (Lougheed - Golden Ears Way) Ph.2 (Construction)	-	-	2,415	-	-
207 St S of Lougheed	-	-	-	200	-
224 St (122 - Abernethy)	-	-	-	154	-
224 St (Abernethy - 132)	-	-	-	-	142
224 St @ 132 Ave (N Alouette Bridge)	-	-	2,823	-	-
224 St @ 132 Ave (N Alouette Bridge) Design	-	-	250	-	-
228 St (12100 Block)	-	-	6	-	-
232 St (132 - Silver Valley Rd) Sidewalk	270	-	-	-	-
232 St @ Dogwood Ave Urban Treatment	-	-	-	-	50
232 St Ped Conn (Lawn Bowl-N Cottonwood)	-	-	-	35	-
240 St (113 - Kanaka Cr Bridge) Phase 1	-	-	-	1,595	-
240 St Signal R Turn To E Bound	50	-	-	-	-
241 St (230M S 112 - 112)	-	-	-	290	-
Abernethy (216 500M E Blackstock) Widen	-	-	-	1,500	-
Abernethy Way Multi Use Path Ph 3	900	-	-	-	-
Access Culverts	28	29	29	30	30
Bikeway Program	50	50	50	50	50
Brown Ave Acq. Land (@ Dunbar St)	-	-	-	-	299
Dewdney Trunk @ 238B St	-	-	-	-	200
Dewdney Trunk @ Burnett Traffic Signal	-	-	-	277	-
Dewdney Trunk @ Kanaka Cr Bridge Phase 1	-	-	350	-	-
Downtown Improv - Lougheed 224 - 226 Design	300	-	-	-	-
Downtown Improv - Lougheed 224 - 226 Ph. 4	-	4,000	-	-	-
Edge St Ped Connect N of Dewdney	250	-	-	-	-
Edge St Ped Connect S of Dewdney	200	-	-	-	-
Emergency Traffic Pre-Empt	50	50	50	50	50
Equip Purch - Fleet	2,142	1,881	1,022	784	1,642
Fern Crescent (236 - 240)	99	-	-	-	-
Fern Crescent (240 - 244)	-	-	100	-	-
Illuminated Street Signs Program	10	10	10	10	10
Kanaka Way 234A Traffic Circle	100	-	-	-	-
Laity St Bike Lane (DTR to LH) - Ph.1	100	-	-	-	-
Laity St Bike Lane (DTR to LH) - Ph.2	-	-	-	200	-
Local Area Service - Road	250	250	250	250	250
Lorne Ave Sidewalk Ph.2	-	-	425	-	-
Lougheed (203 - 222)	-	-	-	-	626
Lougheed 228 St Access Signal Improv	-	-	-	12	-
Pavement Management	150	-	-	-	-
Ped Safety/Access Improv	90	90	90	90	90
Princess St (Wharf - Lorne)	-	-	-	129	-
Private Driveway Crossings	37	37	37	38	38

APPENDIX F: CAPITAL WORKS PROGRAM LISTING



Section > Project	2014	2015	2016	2017	2018
Road Rehabilitation Program	1,175	1,347	1,000	2,151	3,051
Sidewalk Replacement	90	90	90	90	90
Skillen Urban Road Upg Wicklund	-	-	-	25	-
Steeves St @ River Rd Traffic Signal	-	-	-	-	235
Streetlight Pole Replace Program	50	50	50	50	50
Traffic Calming Program	100	125	100	50	50
Traffic Signal Replacements	90	90	90	90	90
Bridge Repairs Struct Upgrade	150	150	150	150	150
240 St DTR Intersection Alignment	-	40	200	-	-
Traffic Signal Upgrade Alterations	30	325	-	-	-
Park Acquisition	200	1,883	3,197	1,361	3,660
Greenbelt Acquisition	200	200	200	200	200
Haney Nokai Park Phase 2	-	-	2,997	-	-
North Central Park (232/122)	-	-	-	-	610
Silver Valley Neigh Park Phase 1	-	1,683	-	-	-
Smart Growth Park Acquisitions	-	-	-	-	2,850
Whispering Falls Park (264/126)	-	-	-	1,161	-
Park Improvement	730	1,841	980	1,829	65
Albion Park (Washroom Facility)	-	304	-	-	-
Albion Sport Complex - Lighting	-	-	200	-	-
Aquatic Weed Harvester for Whonnock Lake	20	-	-	-	-
Equip Purch - Parks/Rec Vehicle	30	-	-	70	-
Haney Nokai Park Phase 3	-	-	-	360	-
Intergenerational Garden	-	-	-	-	35
Maple Ridge Library Signage	-	27	-	-	-
Misc Capital Gen Rec	30	30	30	30	30
Park Development (231/137)	360	-	-	-	-
Park Development (232/132)	-	360	-	-	-
Park Development (241/104)	-	360	-	-	-
Park Development (241/112)	-	360	-	-	-
Park Development (248/108)	-	-	-	360	-
Park Development Albion Elementary	-	-	-	360	-
Public Library Cameras	-	20	-	-	-
Raymond Park Development	-	380	-	-	-
Trail Counter / Interpretive Sign Tech	-	-	-	25	-
Whonnock Lake Phase 2 Parking	290	-	-	-	-
Whonnock Lake Phase 5 Washroom Facility	-	-	-	624	-
Youth Action Park Albion	-	-	750	-	-

APPENDIX F: CAPITAL WORKS PROGRAM LISTING



Section > Project	2014	2015	2016	2017	2018
Recreation Services	55	85	-	75	-
Bouldering Rock Wall	-	30	-	-	-
Leisure Centre - Pool Security Gates	25	-	-	-	-
Leisure Centre - Spin Studio Ceiling Rem	30	-	-	-	-
Scooter Parking Spot	-	-	-	75	-
Leisure Centre - Weight Room Flooring	-	55	-	-	-
Protective Fire	1,208	250	3,250	-	1,000
FD Vehicle E-32 E-One Replacement	625	-	-	-	-
FD Vehicle R3-F550 (R2)	-	-	-	-	500
FD Vehicle Tender 1	-	-	-	-	500
FD Vehicle Tower 1 Replacement	-	-	1,500	-	-
Fire Department Scheduling Software	75	-	-	-	-
Fire Hall #4 Tender 4 (Additional)	150	-	-	-	-
Fire Hall #5 Construction Phase 1	-	250	-	-	-
Fire Hall #5 Construction Phase 2	-	-	1,750	-	-
Fire Hall #5 Land Acquisition	350	-	-	-	-
Lock Box Key Security System	8	-	-	-	-
Protective Police	60	90	150	-	-
Chair Replacement - General Office	-	20	-	-	-
Chair Replacement - Hilton Haider	-	40	-	-	-
Crime Prev Roll-Up Counter - R Herman	5	-	-	-	-
Desk Replacement - General Duty	-	30	-	-	-
Front Counter Kiosk Expansion	-	-	150	-	-
Randy Herman Lunchroom Furniture	5	-	-	-	-
Chair Replacement - SEU GIS	25	-	-	-	-
Desk Replacement - YRO Traffic	25	-	-	-	-
Technology	2,092	676	979	1,035	1,540
Amanda Upgrade Permits Online	-	100	-	-	-
Cable Plant Upgrade: Leisure Centre	90	-	-	-	-
Cable Plant Upgrade: Operations	90	-	-	-	-
Document Management Requirements	75	-	-	-	-
Equip Purch - Info Serv	330	391	570	290	832
Equip Purch - Wireless Data System	22	-	-	-	-
Fibre Optic Network - Fire Hall #4 Ph 4	50	-	-	-	-
Financials/Asset Management Ph.1	-	-	-	500	-
Financials/Asset Management Ph.2	-	-	-	-	500
Flexpod - Virtual Hardware	-	-	100	-	-
GIS Infrastructure Package	-	75	-	-	75
Infrastructure Growth	50	50	50	50	50
IT Disaster Recovery Infrastructure	-	-	-	97	-
IT Fibre DTR - 248 St Interconnection	600	-	-	-	-
IT Fibre GVRD WM Refurbishing	400	-	-	-	-
IT Website Redesign Ph.2	-	-	-	72	-

APPENDIX F: CAPITAL WORKS PROGRAM LISTING



Section > Project	2014	2015	2016	2017	2018
Management Reporting Software Ph.2	-	-	40	-	-
Mobile Application Development	-	25	25	25	25
Networking Testing Equipment	-	35	-	-	-
Place/Replace Mobile in Vehicles	30	-	-	-	-
Secure Mobile Devices	10	-	-	-	-
See-It Improvements	-	-	-	-	15
Tablet/Mobile Application For Citizens Ph.2	25	-	-	-	-
Upgrade Network Infrastructure	250	-	-	-	-
Video Production / Conferencing	-	-	-	-	43
Virtual Desktop	-	-	100	-	-
Voting Software	-	-	69	-	-
Web Security Infrastructure [F5]	70	-	-	-	-
Wireless Infrastructure	-	-	25	-	-
Sewer	845	2,074	759	1,338	700
138 Ave (236 St - 150M East Of 236 St)	-	-	-	29	-
225 St Pump Station Upgrade Phase 2	-	1,218	-	-	-
Cottonwood Dr (115 - 116)	-	-	61	-	-
II Reduction Program - Areas A K	150	-	-	-	-
Local Area Service - Sewer	250	250	250	250	250
Private Sewer Connections	92	93	95	97	97
Sanitary Sewer Modelling Update	-	9	-	9	-
SCADA Replacement Program	66	66	66	66	66
Sewage System Rehabilitation	288	288	288	288	288
225 St Sewer P/S Overflow Station Mods	-	-	-	600	-
Inflow Infiltration Monitoring	-	150	-	-	-
Water	1,651	5,059	4,949	3,548	3,750
104 Ave (240 - 242)	-	-	-	200	-
118 Ave (Steeves - 210)	-	-	-	-	90
124 Ave (241 St - Ansel) WM Replacement	-	-	510	-	-
128 Avenue Supply Main (235 - 238)	-	-	-	-	807
133 Ave @ 244 St PRV	-	-	-	-	108
136 Ave (236 - 240)	-	-	778	-	-
136 Ave @ 235 St PRV	-	-	-	-	173
136 Avenue (Foreman - McKercher)	200	-	-	-	-
141 Ave @ 232 St PRV	-	-	100	-	-
224 St (116 - North) [F]	-	-	-	-	228
224 St (116 - North) [Fibre]	-	-	-	-	33
224 St (122 - 124) WM Replacement	-	291	-	-	-
236 St (Fern Cres - 132)	-	-	-	-	75
244 St (102 Ave - 102B Ave)	-	-	-	-	54
248 St (108 - 112)	-	-	636	-	-

APPENDIX F: CAPITAL WORKS PROGRAM LISTING



Section > Project	2014	2015	2016	2017	2018
263 P/S Ph 1 Design	-	-	235	-	-
263 P/S Ph 2 Construction	-	-	-	2,060	-
270A St. Pump Station Expansion	-	-	-	-	1,180
270A Street Reservoir Ph.1	-	183	-	-	-
270A Street Reservoir Ph.2	-	-	1,647	-	-
Ansell St (124 - 125)	-	-	-	230	-
Equip Purch - Enclosed Trailer	14	-	-	-	-
Foreman Drive @ 232 Street PRV	-	-	-	56	-
Local Area Service - Water	250	250	250	250	250
Maple Crescent (Ditton - 207) WM Replacement	-	291	-	-	-
Private Water Connections	182	185	188	192	192
PRV Upgrade Program	-	50	50	50	50
Relocate WM at 256 Reservoir	200	-	-	-	-
SE 84m Zone Capacity Upgrade Study	25	-	-	-	-
Seismic Upgrade Program	150	150	150	150	150
Silver Valley Reservoir	-	3,300	-	-	-
Silver Valley Reservoir Detailed Design	150	-	-	-	-
Tamarack Lane (23400 Block)	-	-	44	-	-
Water Pump Station Upgrades	60	60	60	60	60
Water Quality Optimization Program	50	-	-	-	-
Water Utility Emergency Response Kit (Pilot)	20	-	-	-	-
Watermain Replacement Program	300	300	300	300	300
Watermain Replacement Program Prioritization	30	-	-	-	-
Water Meter Specs Design Criteria Study	20	-	-	-	-
Total Capital Program	18,203	30,109	27,220	20,741	21,344

APPENDIX G: 2014 – 2018 FINANCIAL PLAN BYLAW 7043-2013 ADOPTED JANUARY 14, 2014



District of Maple Ridge

TO: His Worship Mayor Ernie Daykin and Members of Council **DATE:** December 10, 2013
FROM: Chief Administrative Officer **ATTN:** Council
SUBJECT: 2014 – 2018 Financial Plan Bylaw 7043-2013

EXECUTIVE SUMMARY:

The 2014-2018 Business and Financial Plans were presented to Council at a public meeting held on December 9. The Financial Plan overview was presented followed by a public Question and Answer period which was streamed live over the internet. Council directed that a Financial Plan Bylaw be brought forward incorporating the recommendations outlined in the 2014-2018 Financial Plan Overview report.

The Financial Plan Bylaw is a consolidated plan that includes the general revenue fund, the sewer and water utility funds and the capital program. It is in a format that follows the legislated requirements including revenue and tax policy disclosure: the objectives and policies regarding the proportions of revenue proposed to come from various funding sources, the distribution of property taxes among property classes, and the use of permissive tax exemptions.

RECOMMENDATION(S):

That Maple Ridge 2014-2018 Financial Plan Bylaw No. 7043 - 2013 be given first, second and third readings.

DISCUSSION:

a) Background Context:

The 2014–2018 Financial Plan was presented to Council at public meetings held on December 9. Business Plans from all areas were also provided. The Financial Plan Bylaw incorporates the following direction from Council:

- property tax increase for General Purposes of 2.2% per year for 2014, 2015 and 2016 and 2% per year for 2017 and 2018
- property tax increase for Infrastructure Sustainability of 0.50% per year for 2014, 2015 and 2016 and 0.70% for 2017 and 2018
- property tax increase for Parks & Recreation Improvements of 0.25% each year
- property tax increase for Drainage Improvements of 0.30% for each year
- Growth in property tax revenue from all property classes (from new construction) of 1.65% in 2014 and 2% per year from 2015 to 2018
- Water Utility rate increase of 5.5% per year
- Sewer Utility rate increase of 4.6% per year
- Recycling rate increase of 2.75% per year
- Growth costs as detailed on **page 42** of the Financial Overview Report
- Incremental Adjustments as outlined on **page 43** of the Financial Overview Report
- Capital Works Program totaling \$18.2 million in 2014, \$30.1 million in 2015, \$27.2 million 2016, \$20.7 million in 2017 and \$21.3 million in 2018
- Cost and revenue adjustments from **pages 54 and 55** of the Financial Overview Report, which reconciles the 2013-2017 Financial Plan with the 2014-2018 Financial Plan

In last year's financial plan, Council adopted an aggressive capital program and this plan builds on that direction. The 2014-2018 Financial Plan includes a capital program of about \$118 million.

APPENDIX G: 2014 – 2018 FINANCIAL PLAN

BYLAW 7043-2013 ADOPTED JANUARY 14, 2014



We have about \$1.4 billion invested in our infrastructure and it is important that we protect this investment. This financial plan sets aside dedicated money for sustaining our infrastructure. As well, we are a growing community and along with that growth comes pressure on our existing services. This financial plan provides funding to help meet growth related demands. The funding for growth and for infrastructure sustainability are in line with Council's Financial Sustainability Policies.

The amount of incremental property tax revenue from new construction will not be known until property assessments are finalized. The growth assumption built into the financial plan for 2014 is 1.65%.

Future budget amendments will include the actual growth revenue as well as projects that were approved in 2013 and are still in progress. The previously approved funding sources will also be included in the plan, placing no burden on 2014 property taxes.

b) Desired Outcome:

A Financial Plan that accurately reflects the planned expenditures and methods of funding that is consistent with corporate strategic plans, policies and Council direction.

c) Strategic Alignment:

All departments submitted Business Plans which were prepared using the Business Planning Guidelines 17th Edition. The Financial Plan reflects Council's Strategic Financial Sustainability Policies and Infrastructure Funding Strategy.

d) Citizen/Customer Implications:

The business plans have far-reaching citizen and customer implications. The Financial Plan reflects the financial impact of the business plans. Property tax revenue and user fees are planned to increase as detailed in the above discussion.

e) Statutory Requirements and Policy Implications:

The Financial Plan has been prepared in accordance with statutory requirements and Municipal financial policies. There are several requirements in the Community Charter for the Financial Plan Bylaw, including: disclosure of the proportions of revenue proposed to come from various funding sources, the distribution of property taxes among property classes, and the use of permissive tax exemptions. Explicit policies and objectives in each of these areas are also required. Maple Ridge's approach to business planning, property taxation policies and other financial policies have addressed all these reporting requirements. The attached bylaw includes this information.

Public consultation is an important and legislated component of preparing financial plans. Public input was invited when Council set the 2014-2018 business planning guidelines in spring of 2013. Regular feedback and interaction with the public is also taken into account in developing the business plans.

The business planning presentations were open to the public; there was also a live question and answer period where comments and questions were accepted in person as well as over the phone, email and social media like Facebook and Twitter.

f) Alternatives:

In the event that this bylaw is not adopted, the District is not authorized to make any expenditure other than those identified in the 2013-2017 Financial Plan Bylaw. This will require departments to curtail or delay expenditures and only proceed with capital projects that were identified in the previous Financial Plan.

APPENDIX G: 2014 – 2018 FINANCIAL PLAN BYLAW 7043-2013 ADOPTED JANUARY 14, 2014



CONCLUSIONS:

The Financial Plan is a multi-year planning, reviewing and reporting tool that represents Council's vision and commitment to providing quality services to the residents of Maple Ridge. The Financial Plan provides a forecast of the financial resources that are available to fund operations, programs and infrastructure for the five year period.

The Financial Plan Bylaw is routinely amended in late April or early May to include the projects that were approved, but not completed in the prior year. The change also includes an update to reflect the actual amount of property tax revenue due to the amount of real growth.

Prepared by: **Trevor Thompson, BBA, CGA**
Manager of Financial Planning

Approved by: **Paul Gill, BBA, CGA**
GM Corporate & Financial Services

Concurrence: **J.L. (Jim) Rule**
Chief Administrative Officer

**APPENDIX G: 2014 – 2018 FINANCIAL PLAN
BYLAW 7043-2013 ADOPTED JANUARY 14, 2014**



DISTRICT OF MAPLE RIDGE

BYLAW NO. 7043-2013

Maple Ridge 2014-2018 Financial Plan Bylaw No. 7043-2013

WHEREAS, through a public process in an open meeting input was sought from the public with respect to the financial plan and budget guidelines;

AND WHEREAS, through a public process in an open meeting the business and financial plans were presented;

AND WHEREAS, the public will have the opportunity to provide comments or suggestions with respect to the financial plan;

AND WHEREAS, Council deems this to be a process of public consultation under section 166 of the Community Charter.

NOW THEREFORE, the Council of the District of Maple Ridge ENACTS AS FOLLOWS:

1. This Bylaw may be cited as Maple Ridge 2014-2018 Financial Plan Bylaw No. 7043-2013.
2. Statement 1 attached to and forming part of this bylaw is hereby declared to be the Consolidated Financial Plan of the District of Maple Ridge for the years 2014 through 2018.
3. Statement 2 attached to and forming part of the bylaw is hereby declared to be the Revenue and Property Tax Policy Disclosure for the District of Maple Ridge.
4. Statement 3 attached to and forming part of the bylaw is hereby declared to be the Capital Expenditure Disclosure for the District of Maple Ridge.

READ a first time the 10th day of December, 2013.

READ a second time the 10th day of December, 2013.

READ a third time the 10th day of December, 2013.

PUBLIC CONSULTATION completed on the 10th day of December, 2013

RECONSIDERED and adopted the 14th day of January, 2014

PRESIDING MEMBER

CORPORATE OFFICER

ATTACHMENT: Statement 1, Statement 2 and Statement 3

APPENDIX G: 2014 – 2018 FINANCIAL PLAN

BYLAW 7043-2013 ADOPTED JANUARY 14, 2014



Attachment to Maple Ridge 2014-2018 Financial Plan Bylaw 7043-2013

Statement 1 Consolidated Financial Plan 2014-2018 (in \$ thousands)

	2014	2015	2016	2017	2018
REVENUES					
Revenues					
Development Fees					
Developer Contributed Assets	16,500	16,500	16,500	16,500	16,500
Developer Cost Charges	(6,897)	9,606	11,418	7,158	5,954
Developer Specified Projects	-	-	-	-	-
Parkland Acquisition	200	200	200	200	200
Contributions from Others	1,245	1,256	1,275	1,249	1,238
Development Fees Total	11,048	27,562	29,393	25,107	23,892
Property Taxes	68,346	71,722	75,352	79,483	83,575
Parcel Charges	2,857	2,957	3,058	3,163	3,243
Fees & Charges	36,461	37,961	39,955	41,614	42,896
Interest	1,853	1,853	1,853	1,853	1,853
Grants (Other Govts)	4,035	4,983	3,920	4,308	3,420
Property Sales	-	4,250	-	-	-
Total Revenues	124,600	151,288	153,531	155,528	158,879
EXPENDITURES					
Operating Expenditures					
Interest Payments on Debt	2,240	2,435	2,300	2,161	2,077
Amortization Expense	19,391	20,124	20,929	21,766	22,637
Other Expenditures	97,743	98,238	101,755	106,453	110,395
Total Expenditures	119,374	120,797	124,984	130,380	135,109
ANNUAL SURPLUS	5,226	30,491	28,547	25,148	23,770
Add Back: Amortization Expense (Surplus)	19,391	20,124	20,929	21,766	22,637
Less: Capital Expenditures	18,483	30,179	27,330	20,811	21,414
Less: Developer Contributed Capital	16,500	16,500	16,500	16,500	16,500
CHANGE IN FINANCIAL POSITION	(10,366)	3,936	5,646	9,603	8,493
OTHER REVENUES					
Add: Borrowing Proceeds	11,400	-	-	-	-
OTHER EXPENDITURES					
Less: Principal Payments on Debt	2,661	3,955	4,047	4,144	4,183
TOTAL REVENUES LESS EXPENSES	(1,627)	(19)	1,599	5,459	4,310
INTERNAL TRANSFERS					
Transfer from Reserve Funds					
Capital Works Reserve	2,149	549	549	549	701
Equipment Replacement Reserve	3,097	2,272	3,092	1,074	3,474
Fire Department Capital Reserve	583	250	1,750	-	-
Land Reserve	-	4,250	-	-	-
Local Improvement Reserve	-	-	-	-	-
Sanitary Sewer Reserve	-	-	-	-	-
Transfer from Reserve Fund Total	5,829	7,321	5,391	1,623	4,175
Less: Transfer to Reserve Funds					
Capital Works Reserve	916	819	1,361	790	1,345
Equipment Replacement Reserve	2,271	2,359	2,450	2,602	2,729
Fire Dept. Capital Acquisition	1,342	738	822	952	1,082
Land Reserve	5	4,255	5	5	5
Local Improvement Reserve	-	-	-	-	-
Sanitary Sewer Reserve	30	30	30	30	30
Total Transfer to Reserve Funds	4,564	8,201	4,668	4,379	5,191
Transfer from (to) Own Reserves	568	(920)	(4)	(1,825)	(2,213)
Transfer from (to) Surplus	(206)	1,819	(2,318)	(878)	(1,081)
Transfer from (to) Surplus & own Reserves	362	899	(2,322)	(2,703)	(3,294)
TOTAL INTERNAL TRANSFERS	1,627	19	(1,599)	(5,459)	(4,310)
BALANCED BUDGET	-	-	-	-	-

APPENDIX G: 2014 – 2018 FINANCIAL PLAN BYLAW 7043-2013 ADOPTED JANUARY 14, 2014



Attachment to Maple Ridge 2014-2018 Financial Plan Bylaw 7043-2013

Statement 2 Revenue and Property Tax Policy Disclosure

REVENUE DISCLOSURE

Revenue Proportions	2014		2015		2016		2017		2018	
	\$ ('000s)	%	\$ ('000s)	%	\$ ('000s)	%	\$ ('000s)	%	\$ ('000s)	%
Revenues										
Property Taxes	68,346	51%	71,722	49%	75,352	49%	79,483	51%	83,575	52%
Parcel Charges	2,857	2%	2,957	2%	3,058	2%	3,163	2%	3,243	2%
Fees & Charges	36,461	27%	37,961	26%	39,955	26%	41,614	27%	42,896	27%
Borrowing Proceeds	11,400	8%	-	0%	-	0%	-	0%	-	0%
Other Sources	16,936	12%	34,398	23%	36,166	23%	31,268	20%	29,165	18%
Total Revenues	136,000	100%	147,038	100%	154,531	100%	155,528	100%	159,879	99%
Other Sources include:										
Development Fees Total	11,048	8%	27,562	19%	29,393	19%	25,107	16%	23,892	15%
Interest	1,853	1%	1,853	1%	1,853	1%	1,853	1%	1,853	1%
Grants (Other Govts)	4,035	3%	4,983	3%	3,920	3%	4,308	3%	3,420	2%
Property Sales	-	0%	4,250	3%	-	0%	-	0%	-	0%
	16,936	12%	34,398	26%	36,166	23%	31,268	20%	29,165	18%

Objectives & Policies

Property Tax Revenue is the District's primary revenue source, and one which is heavily reliant on the residential class. Diversification of the tax base and generation of non-tax revenue are ongoing objectives, outlined in Financial Sustainability Policy 5.52 section 6.

The Financial Plan includes property tax increases totaling 3.25% annually for:

- General Purposes
- Infrastructure Sustainability
- Parks and Recreation Master Plan implementation
- Drainage Improvements

Additional property tax revenue due to new construction is also included in the Financial Plan at 1.65% in 2014 and 2% annually for 2015 through 2018. Additional information on the tax increases and the cost drivers can be found in the 2014-2018 Financial Plan Overview Report.

Specific policies discussing the tax increases are included in the Financial Sustainability Plan and related policies which were adopted in 2004.

Property tax revenue includes property taxes as well as grants in lieu of property taxes.

Parcel Charges are largely comprised of a recycling charge, a sewer charge and, on certain properties, a local area service or improvement charge. Parcel charges are a useful tool to charge all or a subset of properties for a fixed or variable amount to support services. Unlike property taxation the variable amount does not need to be related to property assessment value, but can be something that more accurately reflects the cost of the service.

APPENDIX G: 2014 – 2018 FINANCIAL PLAN BYLAW 7043-2013 ADOPTED JANUARY 14, 2014



Attachment to Maple Ridge 2014-2018 Financial Plan Bylaw 7043-2013

Statement 2 (continued) Revenue and Property Tax Policy Disclosure

Fees & Charges - The Business Planning Guidelines call for an increase of 5% in fees as a guideline. Actual fee increases vary depending on the individual circumstances, the type of fee and how it is calculated. Fees should be reviewed annually and updated if needed. Recent fee amendments include recreation fees, development application fees, business license fees and cemetery fees. A major amendment to the Development Costs Charges (DCC), recommended no more frequently than every five years, was completed in 2008. Minor DCC amendments are done more frequently. Some fees are used to offset the costs of providing specific services. The utility fees are reviewed annually with a view towards using rate stabilization practices to smooth out large fluctuations in rates, as set out in the Business Planning Guidelines.

Borrowing Proceeds – Debt is used where it makes sense. Caution is used when considering debt as it commits future cash flows to debt payments restricting the ability to use these funds to provide other services. The source of the debt payments needs to be considered as does the justification for advancing the project. More information on borrowing previously approved can be found in the 2014-2018 Financial Plan Overview report.

Other Sources – will vary greatly year to year as it includes:

- Development fees which fund capital projects from the DCC Reserve
- Contribution from others in relation to capital
- Grants which are sought from various agencies and may be leveraged with District funds

PROPERTY TAX DISCLOSURE

The 2014 property tax revenue and updated rates will be included in a Financial Plan Amending Bylaw that proceeds the Property Tax Rate Bylaw, as the 2014 property assessed values are not yet finalized. For information purposes the 2013 distribution is included.

Property Tax Revenue Distribution

Property Class	Taxation Revenue		Assessed Value		Tax Rate	Multiple
	('000s)		('000s)		(\$/1000)	(Rate/Res.Rate)
1 Residential	48,981	77.6%	11,435,396	91.3%	4.2833	1.0
2 Utility	506	0.8%	12,642	0.1%	40.0000	9.3
4 Major Industry	669	1.1%	17,972	0.1%	37.2342	8.7
5 Light Industry	2,623	4.2%	214,481	1.7%	12.2307	2.9
6 Business/Other	10,163	16.1%	830,954	6.6%	12.2307	2.9
8 Rec./ Non-Profit	36	0.1%	2,976	0.0%	12.0983	2.8
9 Farm	147	0.2%	5,287	0.0%	27.8646	6.5
Total	63,126	100%	12,519,706	100%		

**Statement 2 (continued)
Revenue and Property Tax Policy Disclosure**

PROPERTY TAX DISCLOSURE

Objectives & Policies

Property taxes are the District's largest source of revenue and are contained by efficient business practices. Annual business planning practices are the mechanism for resource allocation decisions.

The District's Financial Sustainability Policy section 6 discusses the necessity of diversifying the tax base. Development of employment related properties is one method of diversification; therefore a key performance measurement in Strategic Economic Initiatives tracks the increased investment and development of non-residential properties.

A policy in the Financial Sustainability Plan that calls for stable tax increases and the adoption of the annual increase early in the prior year in the Business Planning Guidelines provides citizens with a more stable and predictable set of cost increases. In some cases costs are phased in over multiple years to stay within the set tax increases.

Property Tax Rates

It is policy to adjust property tax rates annually to negate the impact of fluctuations in the market values of properties. Tax rates are reduced to negate the market increases. Property tax increases are then applied at the same relative increase for all classes, unless legislation restricts the rates, as with Class 2, Utility.

The Business Class and Light Industry Class properties have the same tax rate and are treated as a composite class when setting the tax rates, as the types of businesses in each class are similar.

A review was done on the Major Industry Class rates and the recommendation from the Audit and Finance Committee and Council was a 5% property tax reduction in both 2009 and 2010 to support additional investments in the subject property and to keep rates competitive. In the 2014 – 2018 Financial Plan, property taxes charged to major industrial class properties have been reduced; it starts at \$70,000 in 2014, increasing by \$70,000 in each year of the plan.

In reviewing the tax rates to ensure competitiveness, absolute rates, tax multiples and overall tax burden are considered. The impact that assessed values have when comparing other geographical areas must be considered in a comparison of tax rates.

Permissive Tax Exemptions

Council has set policies around the use of permissive tax exemptions. These are Council Policies 5.19 through 5.24. These policies discuss Churches, Community Halls, Heritage Sites, Homes for the Care of Children and the Relief of the Aged, the Poor, the Disabled and the Infirm, Municipal Recreational Services, Private Hospitals and Daycares, Private School and Youth Recreation Groups.

Revitalization Tax Exemption

A revitalization tax exemption is available within a defined downtown area and provides a financial incentive to encourage development in the town centre. Further financial incentives are available for buildings that qualify; additional information on the town centre incentives can be found on our website. For more information on the tax exemption, please refer to both Bylaw 6789-2011 and 7010-2013.



**Statement 3
 Capital Expenditure Disclosure**

The sole purpose of this statement is to meet legislative requirements, highlighting the value of the DCC program; no other conclusions should be drawn from the figures as the information could be misleading. This disclosure is required under the Local Government Act s. 937(2); Capital costs attributable to projects to be partially funded by Development Cost Charges (DCC) must be included in the financial plan. The DCC program includes projects as far out as 2035 so the capital expenditures must be extended to match. Certain types of projects are not planned past the five year time horizon of the financial plan. Much less scrutiny is given to projects that are planned in years 2019 through 2035. Projects in these years typically exceed likely funding available.

**Capital Works Program for 2019 – 2035
 (in \$ thousands)**

Capital Works Program	327,177
Source of Funding	
Development Fees	
Development Cost Charges	127,540
Parkland Acquisition Reserve	-
Contribution from Others	6,756
	<u>134,296</u>
Borrowing Proceeds	6,319
Grants	41,987
Transfer from Reserve Funds	
Capital Works Reserve	8,935
Cemetery Reserve	115
Equipment Replacement Reserve	2,303
Fire Department Capital Reserve	-
Infrastructure Sustainability Reserve	310
Transfer from Reserve Funds	<u>11,663</u>
Revenue Funds	132,911
Source of Funding	327,177



District of Maple Ridge

TO: His Worship Mayor Ernie Daykin and Members of Council **DATE:** April 22, 2014
FROM: Chief Administrative Officer **ATTN:** Council
SUBJECT: 2014-2018 Financial Plan Amending Bylaw

EXECUTIVE SUMMARY:

The 2014 property tax assessment roll has been received from BC Assessment which means that the 2014 property tax rates can now be set. Prior to setting these rates, it is desirable to update our financial plan to reflect information received since the plan's adoption in January.

As outlined in the staff report presented to the April 14, 2014 Committee of the Whole meeting, attention has also been directed to the revenue requirements for 2015 and adjustments have been made. This will allow the incoming Council to focus on its strategic direction as a priority.

The Property Tax Rates Bylaw must be adopted prior to May 15 each year. This is why three readings are required at Council on April 22, 2014 with final consideration of the bylaws at the Council Meeting on May 13. A live-streamed public question and answer period is scheduled for April 28 at 6:00 pm.

The revenues and costs are fairly stable and predictable. Where there are risks, such as weather for snow removal costs or slower building activity impacting development revenues, financial reserves can be accessed. As in previous years and as reported to Council in the year end update, funding has been provided for required projects that were budgeted for in the prior year but were not completed.

Council will note that the 2014 and 2015 property tax increases are lower than was projected in January due to growth in the tax base being higher than was expected.

RECOMMENDATION(S):

That Bylaw No. 7076 - 2014 be given first, second and third readings.

DISCUSSION:

a) Background Context:

The 2014-2018 Business Plans and an overview of the financial plan were presented to Council at public meetings in December of 2013. Business Plans from all areas including the Capital Works Program and the 2014-2018 Financial Plan Overview Report were provided and Financial Plan Bylaw 7043-2013 was adopted in January. The business plans, report, presentations and Financial Plan Bylaw are available on our website.

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



b) Financial Plan Implications:

The financial plan is amended as follows:

1. The actual real growth in tax property revenue of 2.05% compared to a previously budgeted 1.65%. A significant portion of this growth was due to a review that BC Assessment did that captured previous improvements.
2. The property tax increase for general purposes can be lowered by 0.30% in 2014 and by an additional 0.28% in 2015.
3. The recycling area has been updated to reflect the contract with Multi Material BC (MMBC). Estimated annual revenues of \$1,065,000 from MMBC have been included in the financial plan. Projected payments to Ridge Meadows Recycling Society have been increased by \$720,000 to compensate them for the commodity revenues that will be lost due to the MMBC contract. These figures have been prorated base on a mid-May 2014 start date. Any revenues in excess of expenses will be transferred to the Recycling Reserve.
4. Recycling rate increases were previously forecast to be 2.75% in each of 2014 and 2015. We recommend that no increase in rates apply for 2014 and 2015. This can be achieved due to the increased revenues from MMBC.
5. Minor changes have been made to grants in lieu of taxes and benefit costs. The inflation contingency has been reduced to provide for the increase in hydro rates that was announced late last year.
6. As in previous years and as reported to Council in the year end update, funding has been provided for required projects that were budgeted for in the prior year but were not completed.
7. The transfer to accumulated surplus for General Revenue is \$51,134 for 2014 and \$4,968 for 2015 as a result of the above noted adjustments.

c) Desired Outcome:

A Financial Plan that accurately reflects the planned expenditures and methods of funding and is consistent with corporate strategic plans, policies and Council direction.

d) Strategic Alignment:

All departments Business Plans are prepared using the Business Planning Guidelines. These guidelines are reviewed and amended annually in consultation with Council. The Financial Plan reflects Council's Strategic Financial Sustainability Policies and Infrastructure Funding Strategy.

e) Citizen/Customer Implications:

The business plans have far reaching citizen and customer implications. The Financial Plan reflects the financial impact of the business plans. Property tax revenue and user fees are planned to increase as detailed in the above discussion. These 2014 and 2015 rate increases have been reduced slightly compared to the Financial Plan previously approved.

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



History and projected property tax increases

	General Purpose (GP)	Infrastructure	Town Centre	Fire Levy	Drainage	Park & Rec.	Total Increase
2018	2.00%	0.70%			0.30%	0.25%	3.25%
2017	2.00%	0.70%			0.30%	0.25%	3.25%
2016	2.20%	0.50%			0.30%	0.25%	3.25%
2015	1.92% 2.20%	0.50%			0.30%	0.25%	2.97% 3.25%
2014	1.90% 2.20%	0.50%		Inc. in GP	0.30%	0.25%	2.95% 3.25%
2013	2.25%	0.50%		300,000	0.30%	0.13%	3.50%
2012	3.00%	1.00%		600,000			4.88%
2011	3.00%	1.00%		600,000			4.99%
2010	3.00%	1.00%		600,000			5.13%
2009	3.00%	1.00%		600,000			5.18%
2008	3.00%	1.00%		600,000			5.31%
2007	3.75%		1.00%	600,000			6.18%
2006	3.75%		1.00%	600,000			6.37%
2005	3.00%		1.00%	600,000			5.70%
2004	3.00%		1.00%	0			4.00%
2003	3.00%		1.00%	0			4.00%

History of revisions to planned property tax increases

Property Tax Increases	2012	2013	2014	2015	2016	2017	2018
2012 - 2016 Adopted Budget (2012 Actual)	4.89%	5.17%	4.80%	4.80%	4.80%		
2013 - 2017 Adopted Budget (2013 Actual)		3.50%	4.05%	4.55%	4.55%	4.55%	n/a
2014 - 2018 Council Adopted Guidelines			3.30%	3.65%	3.65%	3.85%	3.85%
2014 Reduction vs. Prior Adopted Budget			0.75%	0.90%	0.90%	0.70%	-
2014 - 2018 Budget Adopted in January			3.25%	3.25%	3.25%	3.25%	3.25%
2014 Reduction vs. 2014 Council Adopted Guidelines			0.05%	0.40%	0.40%	0.60%	0.60%
2014 - 2018 Budget Currently Proposed			2.95%	2.97%	3.25%	3.25%	3.25%

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



Impact to the a home assessed at \$405,000 in 2013

	2013	2014	2015	2016	2017	2018
Average Home Municipal Levies:						
General Purpose (Gen. & ISR)	1,728.26	1,769.89	1,813.11	1,862.76	1,914.03	1,966.96
Drainage	4.58	9.78	15.14	20.66	26.36	32.24
Parks & Recreation	1.90	6.24	10.70	15.30	20.05	24.95
Subtotal Property Taxes	1,734.74	1,785.91	1,838.95	1,898.72	1,960.44	2,024.15
User Fees						
Recycling (fixed rate)	70.20	70.20	70.20	72.15	74.15	76.20
Water (fixed rate)	475.70	501.90	529.50	558.60	589.30	621.70
Sewer (fixed rate)	309.45	322.05	335.25	349.05	363.50	378.60
Total Property Taxes and User Fees	2,590.09	2,680.06	2,773.90	2,878.52	2,987.39	3,100.65

	2013	2014	2015	2016	2017	2018
Average Home Municipal Levies Increases:						
General Purpose	2.25%	1.90%	1.92%	2.20%	2.00%	2.00%
Infrastructure Replacement	0.50%	0.50%	0.50%	0.50%	0.70%	0.70%
Parks & Recreation	0.125%	0.25%	0.25%	0.25%	0.25%	0.25%
Drainage	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
Total Property Tax Increase %	3.18%	2.95%	2.97%	3.25%	3.25%	3.25%
Recycling Increase %	3.01%	0.00%	0.00%	2.78%	2.77%	2.76%
Water Increase %	5.50%	5.51%	5.50%	5.50%	5.50%	5.50%
Sewer Increase %	4.05%	4.07%	4.10%	4.12%	4.14%	4.15%
Total Property Taxes and User Fees Increase	3.91%	3.47%	3.50%	3.77%	3.78%	3.79%

f) Statutory Requirements and Policy Implications:

The Financial Plan has been prepared in accordance with statutory requirements and Municipal financial policies. As required by the Community Charter, the Financial Plan Bylaw includes: disclosure of the proportions of revenue proposed to come from various funding sources, the distribution of property taxes among property classes, and the use of permissive tax exemptions.

In 2009 we reported our assets and the related amortization expense to comply with accounting rules in PSAB 3150. The Financial Plan Bylaw now includes a figure for the annual amortization expense and an offsetting entry to draw down the value of the Tangible Capital Assets. These items are accounting entries and do not represent cash being spent.

The amortization figure does have some relevance for financial planning, even if it is based on historic cost rather than replacement costs. If we compare the annual amortization expense to the amount we spend on replacement of our existing assets or transfers to reserves to later fund the same, one would see that the amortization expense is considerably more. This highlights the fact that we currently have an infrastructure funding gap which means that we are consuming more of our assets than we are replenishing. Fortunately, we have relatively new infrastructure so we have some time to bridge this funding gap.

Public consultation is an important and legislated component of preparing financial plans. Public input during business planning this December was invited through advertisements in the local paper and on the corporate website. Input was accepted through many different mediums including: in person at the business planning presentations which were open to the public or

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



through email, voicemail, Facebook, Twitter and regular mail. Regular feedback and interaction with the public is also taken into account in developing the business plans.

For this amendment to the Financial Plan an advertisement will be placed in the local paper. Public input into the financial plan and departmental business plans is incorporated indirectly through regular feedback and interaction with customers and the public as well as through the results of surveys. A public question and answer period, with the use of social media, is planned for April 28th at 6:00 pm.

g) Alternatives:

In the event that this bylaw is not adopted, the District is not authorized to make any expenditure other than those identified in the 2014-2018 Financial Plan Bylaw No.7043-2013.

CONCLUSIONS:

The Financial Plan is a multi-year planning, reviewing and reporting tool that represents Council's vision and commitment to providing quality services to the residents of Maple Ridge. The Plan provides a forecast of the financial resources that are available to fund operations, programs and infrastructure for the five year period.

Prepared by: **Trevor Thompson, BBA, CPA, CGA**
Manager of Financial Planning

Approved by: **Paul Gill, BBA, CPA, CGA**
General Manager, Corporate & Financial Services

Concurrence: **J.L. (Jim) Rule**
Chief Administrative Officer

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



CORPORATION OF THE DISTRICT OF MAPLE RIDGE

BYLAW NO. 7076-2014

A bylaw to amend Maple Ridge 2014-2018 Financial Plan Bylaw No. 7043-2013

WHEREAS, through a public process in an open meeting the business and financial plans were presented;

AND WHEREAS, the public will have the opportunity to provide comments or suggestions with respect to the financial plan;

AND WHEREAS, Council deems this to a process of public consultation under Section 166 of the Community Charter;

The Council for the District of Maple Ridge **ENACTS AS FOLLOWS**:

5. This Bylaw may be cited as Maple Ridge 2014-2018 Financial Plan Amending Bylaw No. 7076-2014.
6. Statement 1, Statement 2 and Statement 3 attached to and forming part of Maple Ridge 2014-2018 Financial Plan Bylaw 7043-2013 are deleted in their entirety and replaced by Statement 1, Statement 2 and Statement 3 attached and forming part of Maple Ridge 2014-2018 Financial Plan Amending Bylaw No. 7076-2014.

READ a first time the _____ day of April, 2014.

READ a second time the _____ day of April, 2014.

READ a third time the _____ day of April, 2014.

PUBLIC CONSULTATION completed on the _____ day of May, 2014.

ADOPTED the ____ day of _____, 2014.

PRESIDING MEMBER

CORPORATE OFFICER

ATTACHMENT: Statement 1, Statement 2 and Statement 3

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



Attachment to Maple Ridge 2014-2018 Financial Plan Amending Bylaw 7076-2014

Statement 1

Consolidated Financial Plan 2014-2018 (in \$ thousands)

	2014	2015	2016	2017	2018
REVENUES					
Revenues					
Development Fees					
Developer Contributed Assets	16,500	16,500	16,500	16,500	16,500
Developer Cost Charges	15,611	9,606	11,418	7,594	5,955
Developer Specified Projects	-	-	-	-	-
Parkland Acquisition	200	200	200	200	200
Contributions from Others	3,116	1,256	1,275	1,249	1,238
Development Fees Total	35,427	27,562	29,393	25,543	23,893
Property Taxes	68,373	71,632	75,312	79,487	83,619
Parcel Charges	2,857	2,957	3,058	3,163	3,243
Fees & Charges	37,143	39,032	41,029	42,690	43,974
Interest	1,853	1,853	1,853	1,853	1,853
Grants (Other Govts)	5,370	4,984	3,921	4,309	3,421
Property Sales	-	4,250	-	-	-
Total Revenues	151,023	152,270	154,566	157,045	160,003
EXPENDITURES					
Operating Expenditures					
Interest Payments on Debt	2,240	2,439	2,304	2,165	2,081
Amortization Expense	19,391	20,124	20,929	21,766	22,637
Other Expenditures	108,903	98,438	101,976	106,701	110,669
Total Expenditures	130,534	121,001	125,209	130,632	135,387
ANNUAL SURPLUS	20,489	31,269	29,357	26,413	24,616
Add Back: Amortization Expense (Surplus)	19,391	20,124	20,929	21,766	22,637
Less: Capital Expenditures	67,388	30,109	27,260	21,181	21,344
Less: Developer Contributed Capital	16,500	16,500	16,500	16,500	16,500
CHANGE IN FINANCIAL POSITION	(44,008)	4,784	6,526	10,498	9,409
OTHER REVENUES					
Add: Borrowing Proceeds	18,495	-	-	-	-
OTHER EXPENDITURES					
Less: Principal Payments on Debt	2,660	3,953	4,047	4,143	4,184
TOTAL REVENUES LESS EXPENSES	(28,173)	831	2,479	6,355	5,225
INTERNAL TRANSFERS					
Transfer from Reserve Funds					
Capital Works Reserve	4,973	549	549	549	701
Equipment Replacement Reserve	6,045	2,272	3,092	1,074	3,474
Fire Department Capital Reserve	3,578	250	1,750	-	-
Land Reserve	-	4,250	-	-	-
Local Improvement Reserve	-	-	-	-	-
Sanitary Sewer Reserve	-	-	-	-	-
Transfer from Reserve Fund Total	14,596	7,321	5,391	1,623	4,175
Less :Transfer to Reserve Funds					
Capital Works Reserve	916	815	1,354	783	1,338
Equipment Replacement Reserve	2,722	3,080	3,169	3,321	3,448
Fire Dept. Capital Acquisition	1,332	725	820	950	1,079
Land Reserve	5	4,255	5	5	5
Local Improvement Reserve	-	-	-	-	-
Sanitary Sewer Reserve	30	30	30	30	30
Total Transfer to Reserve Funds	5,005	8,905	5,378	5,089	5,900
Transfer from (to) Own Reserves	19,379	(1,089)	(296)	(2,110)	(2,499)
Transfer from (to) Surplus	(797)	1,842	(2,196)	(779)	(1,001)
Transfer from (to) Surplus & own Reserves	18,582	753	(2,492)	(2,889)	(3,500)
TOTAL INTERNAL TRANSFERS	28,173	(831)	(2,479)	(6,355)	(5,225)
BALANCED BUDGET	-	-	-	-	-

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



Attachment to Maple Ridge 2014-2018 Financial Plan Amending Bylaw 7076-2014

Statement 2 Revenue and Property Tax Policy Disclosure

Revenue Disclosure

Revenue Proportions	2014		2015		2016		2017		2018	
	\$('000s)	%	\$('000s)	%	\$('000s)	%	\$('000s)	%	\$('000s)	%
Revenues										
Property Taxes	68,373	40	71,632	47	75,312	48	79,487	51	83,619	53
Parcel Charges	2,857	2	2,957	2	3,058	2	3,163	2	3,243	2
Fees & Charges	37,143	22	39,032	26	41,029	27	42,690	27	43,974	27
Borrowing Proceeds	18,495	11	-	0	-	0	-	0	-	0
Other Sources	42,650	25	38,649	25	35,167	23	31,705	20	29,167	18
Total Revenues	169,518	100	152,270	100	154,566	100	157,045	100	161,003	100
Other Sources include:										
Development Fees Total	35,427	21	27,562	18	29,393	19	25,543	16	23,893	15
Interest	1,853	1	1,853	1	1,853	1	1,853	1	1,853	1
Grants (Other Govts)	5,370	3	4,984	3	3,921	3	4,309	3	3,421	2
Property Sales	-	0	4,250	3	-	0	-	0	-	0
	42,650	25	38,649	25	35,167	23	31,705	20	29,167	18

Objectives & Policies

Property Tax Revenue is the District's primary revenue source, and one which is heavily reliant on the residential class. Diversification of the tax base and generation of non-tax revenue are ongoing objectives, outlined in Financial Sustainability Policy 5.52 section 6.

The Financial Plan includes property tax increases totaling 2.95% annually for:

- General Purposes
- Infrastructure Sustainability
- Parks and Recreation Master Plan implementation
- Drainage Improvements

Additional property tax revenue due to new construction is also included in the Financial Plan at 2.05% in 2014 and 2% annually for 2015 through 2018. Additional information on the tax increases and the cost drivers can be found in the 2014-2018 Financial Plan Overview Report. Specific policies discussing the tax increases are included in the Financial Sustainability Plan and related policies which were adopted in 2004.

Property tax revenue includes property taxes as well as grants in lieu of property taxes.

Parcel Charges are largely comprised of a recycling charge, a sewer charge and, on certain properties, a local area service or improvement charge. Parcel charges are a useful tool to charge all or a subset of properties for a fixed or variable amount to support services. Unlike property taxation the variable amount does not need to be related to property assessment value, but can be something that more accurately reflects the cost of the service.

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



Attachment to Maple Ridge 2014-2018 Financial Plan Amending Bylaw 7076-2014

Statement 2 (cont.) Revenue and Property Tax Policy Disclosure

Fees & Charges

The Business Planning Guidelines call for an increase of 5% in fees as a guideline. Actual fee increases vary depending on the individual circumstances, the type of fee and how it is calculated. Fees should be reviewed annually and updated if needed. Recent fee amendments include recreation fees, development application fees, business license fees and cemetery fees. A major amendment to the Development Costs Charges (DCC), recommended no more frequently than every five years, was completed in 2008. Minor DCC amendments are done more frequently. Some fees are used to offset the costs of providing specific services. The utility fees are reviewed annually with a view towards using rate stabilization practices to smooth out large fluctuations in rates, as set out in the Business Planning Guidelines.

Borrowing Proceeds – Debt is used where it makes sense. Caution is used when considering debt as it commits future cash flows to debt payments restricting the ability to use these funds to provide other services. The source of the debt payments needs to be considered as does the justification for advancing the project. More information on borrowing previously approved can be found in the 2014-2018 Financial Plan Overview report.

Other Sources will vary greatly year to year as it includes:

- Development fees which fund capital projects from the DCC Reserve
- Contribution from others in relation to capital
- Grants which are sought from various agencies and may be leveraged with District funds

PROPERTY TAX DISCLOSURE

Property Tax Revenue Distribution

Property Class	Taxation Revenue (` 000s)		Assessed Value (` 000s)		Tax Rate (\$ per 1000)	Multiple (Rate / Res. Rate)
1 Residential	51,558	77.8%	11,553,748	91.4%	4.4625	1.0
2 Utility	516	0.8%	12,911	0.1%	40.0000	9.0
4 Major Industry	621	0.9%	17,774	0.1%	34.9163	7.8
5 Light Industry	2,643	4.0%	207,624	1.6%	12.7314	2.9
6 Business, Other	10,697	16.2%	840,214	6.7%	12.7314	2.9
8 Rec., Non-Profit	37	0.1%	2,894	0.0%	12.8080	2.9
9 Farm	151	0.2%	4,983	0.1%	30.3483	6.8
Total	66,224	100.0%	12,640,148	100.0%		

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



Attachment to Maple Ridge 2014-2018 Financial Plan Amending Bylaw 7076-2014

Statement 2 (cont.)

Revenue and Property Tax Policy Disclosure

PROPERTY TAX DISCLOSURE

Objectives & Policies

Property taxes are the District's largest source of revenue and are contained by efficient business practices. Annual business planning practices are the mechanism for resource allocation decisions.

The District's Financial Sustainability Policy section 6 discusses the necessity of diversifying the tax base. Development of employment related properties is one method of diversification; therefore a key performance measurement in Strategic Economic Initiatives tracks the increased investment and development of non-residential properties.

A policy in the Financial Sustainability Plan that calls for stable tax increases and the adoption of the annual increase early in the prior year in the Business Planning Guidelines provides citizens with a more stable and predictable set of cost increases. In some cases costs are phased in over multiple years to stay within the set tax increases.

Property Tax Rates

It is policy to adjust property tax rates annually to negate the impact of fluctuations in the market values of properties. Tax rates are reduced to negate the market increases. Property tax increases are then applied at the same relative increase for all classes, unless legislation restricts the rates, as with Class 2, Utility.

The Business Class and Light Industry Class properties have the same tax rate and are treated as a composite class when setting the tax rates, as the types of businesses in each class are similar.

A review was done on the Major Industry Class rates and the recommendation from the Audit and Finance Committee and Council was a 5% property tax reduction in both 2009 and 2010 to support additional investments in the subject property and to keep rates competitive. In the 2014 – 2018 Financial Plan, property taxes charged to major industrial class properties have been reduced; it starts at \$70,000 in 2014, increasing by \$70,000 in each year of the plan.

In reviewing the tax rates to ensure competitiveness, absolute rates, tax multiples and overall tax burden are considered. The impact that assessed values have when comparing other geographical areas must be considered in a comparison of tax rates.

Permissive Tax Exemptions

Council has set policies around the use of permissive tax exemptions. These are Council Policies 5.19 through 5.24. These policies discuss Churches, Community Halls, Heritage Sites, Homes for the Care of Children and the Relief of the Aged, the Poor, the Disabled and the Infirm, Municipal Recreational Services, Private Hospitals and Daycares, Private School and Youth Recreation Groups.

Revitalization Tax Exemption

A revitalization tax exemption is available within a defined downtown area and provides a financial incentive to encourage development in the town centre. Further financial incentives are available for buildings that qualify; additional information on the town centre incentives can be found on our website. For more information on the tax exemption, please refer to both Bylaw 6789-2011 and 7010-2013.

APPENDIX H: 2014 – 2018 FINANCIAL PLAN AMENDING BYLAW 7076-2014



Attachment to Maple Ridge 2014-2018 Financial Plan Amending Bylaw 7076-2014

Statement 3 Capital Expenditure Disclosure

The sole purpose of this statement is to meet legislative requirements, highlighting the value of the DCC program; no other conclusions should be drawn from the figures as the information could be misleading. This disclosure is required under the Local Government Act s. 937(2); Capital costs attributable to projects to be partially funded by Development Cost Charges (DCC) must be included in the financial plan. The DCC program includes projects as far out as 2035 so the capital expenditures must be extended to match. Certain types of projects are not planned past the five year time horizon of the financial plan. Much less scrutiny is given to projects that are planned in years 2019 through 2035. Projects in these years typically exceed likely funding available.

Capital Works Program for 2019 – 2035 (in \$ thousands)

Capital Works Program	327,177
Source of Funding	
Development Fees	
Development Cost Charges	127,540
Parkland Acquisition Reserve	-
Contribution from Others	6,756
	134,296
Borrowing Proceeds	6,319
Grants	41,987
Transfer from Reserve Funds	
Capital Works Reserve	8,935
Cemetery Reserve	115
Equipment Replacement Reserve	2,303
Fire Department Capital Reserve	-
Infrastructure Sustainability Reserve	310
Transfer from Reserve Funds	11,663
Revenue Funds	132,911
Source of Funding	327,177

GLOSSARY OF TERMS



Assets – Resources owned or held by Maple Ridge, which have monetary value.

Base Budget – Cost of continuing the existing levels of service in the current budget year.

BC Assessment – 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.

Business Improvement Area (BIA) – A separate specific contained area where funds are spent to improve commercial business potential.

Capital Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. These assets have a significant value and a useful life of greater than one year. Capital assets are also called fixed assets.

Capital Budget – The appropriation of internal and external contributions for improvements and additions to facilities, infrastructure and parks.

Capital Expenditures – Expenditures to acquire Capital Assets or extend or renew the life of an existing Capital Asset.

Capital Improvements – Expenditures related to the acquisition, expansion, or rehabilitation of an element of the physical plant; sometimes referred to as infrastructure.

Capital Project – Major construction, acquisition, or renovation activities which add value to the physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve – An account used to segregate a portion of the equity to be used for future capital program expenditures.

Capital Works Program (CWP) – The long term corporate guide toward the provision of infrastructure, public facilities, equipment and business systems to provide services.

Carry Forward – Capital projects from the previous year that were not completed by year-end, where the budget funds must be carried forward to the next budget year so that the works can continue to be carried out.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Corporate Management Team – Senior staff responsible for decisions on the day-to-day and long-term business affairs.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department – The basic organizational unit, 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 Maple Ridge.

Division – The top level organizational unit 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.

Financial Plan – Provides the statutory approval to expend funds once 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.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. These assets have a significant value and a useful life of several years. Fixed assets are also called capital assets.

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.

GLOSSARY OF TERMS



Fund Balance – Excess of the assets of a fund over its liabilities, reserves and carryover.

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 to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

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

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

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

Levy – To impose taxes for the support of 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.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Maple Ridge Municipal Holdings Ltd. – the Municipality’s wholly owned subsidiaries

Metro Vancouver (formerly Greater Vancouver Regional District) – 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.

Municipal Finance Authority (MFA) – 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.

Official Community Plan (OCP) – The prime development planning document for Maple Ridge.

RCMP – Royal Canadian Mounted Police. Contract with the Federal Government to provide police services (police officers); Maple Ridge provides the clerical support services and facilities.

Revenue – Sources of income financing Maple Ridge operations.

Ridge Meadows Recycling Society (RMRS) – A community-based, charitable non-profit organization, in partnership with Maple Ridge provides Bluebox recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility and offers education on environmental issues to all residents of Maple Ridge.

Strategic Plan - Developed by Council to guide the development of specific objectives Maple Ridge could focus on in order to achieve the community vision.

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 Maple Ridge for the purpose of financing services performed for the common benefit of the citizens.

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

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

Variance Analysis – The process of examining in detail each variance between actual and budgeted costs.

ACRONYMS



BCERMS	British Columbia Emergency Response Management System
BCIT	British Columbia Institute of Technology
BCRPA	British Columbia Recreation and Parks Association
BIA	Business Improvement Area
CAO	Chief Administrative Officer
CDMR	Corporation of the District of Maple Ridge (Municipality's Wholly Owned Subsidiary)
CDPR	Community Development, Parks & Recreation Services
CFS	Corporate & Financial Services
CLBC	Community Living BC
CMT	Corporate Management Team
COR	Certificate of Recognition
CPI	Consumer Price Index
CUPE	Canadian Union of Public Employees
CWP	Capital Works Program
DCC	Development Cost Charges
ECOMM	Emergency Communications
EMC	Emergency Management Committee
EOC	Emergency Operations Centre
EPR	Extended Producer Responsibility
ESS	Emergency Social Services
FOI	Freedom of Information
FTE	Full Time Equivalent Position
FVRL	Fraser Valley Regional Library
GAAP	Generally Accepted Accounting Principles
GDP	Gross Domestic Product
GFOA	Government Financial Officers Association
GHG	Greenhouse Gas Emissions
GIS	Geographic Information System
GMYC	Greg Moore Youth Centre
GVRD	Greater Vancouver Regional District
GVS & DD	Greater Vancouver Sewer & Drainage District
GVTA	Greater Vancouver Transportation Authority
GVWD	Greater Vancouver Water District
HR	Human Resources
IAFF	International Association of Fire Fighters
IT	Information Technology
JEPP	Joint Emergency Preparedness Program
JMEP	Joint Municipal Emergency Program
LAS	Local Area Service
MFA	Municipal Finance Authority
NARG	North Alouette River Greenway
OCP	Official Community Plan
PLS	Parks & Leisure Services
PWDS	Public Works & Development Services
PSAB	Public Sector Accounting Board
RCMP	Royal Canadian Mounted Police
RMRS	Ridge Meadows Recycling Society
VCC	Vancouver Community College

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