



City of Maple Ridge | British Columbia | Canada

**2015**  
**Annual Report**  
For Fiscal Year Ending  
December 31, 2015



# Mayor Nicole Read

and Members of Council  
(2014 - 2018)



**Corisa Bell**  
Councillor

**Kiersten Duncan**  
Councillor



**Bob Masse**  
Councillor

**Gordy Robson**  
Councillor



**Tyler Shymkiw**  
Councillor

**Craig Speirs**  
Councillor





## **2015 Annual Report**

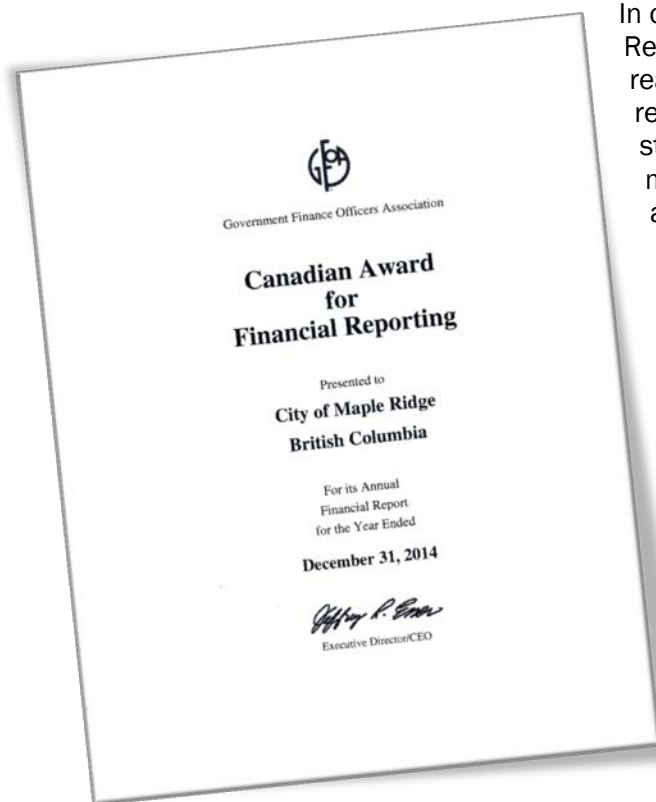
# **City of Maple Ridge**

British Columbia, Canada

**Fiscal Year ending December 31, 2015**

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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2014. The program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.



In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to GFOA.

We received the Canadian Award for Financial Reporting for the 25<sup>th</sup> consecutive year.

## About This Report

City of Maple Ridge  
British Columbia, Canada

Annual Report  
for the year ending  
December 31, 2015

Designed and prepared by the Finance Department  
in cooperation with all City departments  
May 2016

Photography by *In View Images, Dakota Maverick Photography and Citizens of Maple Ridge*

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



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# Message from the Mayor

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On behalf of my colleagues on Council and all citizens of the City of Maple Ridge, I present the 2015 Annual Report. This report is part of a series of publications and online tools that are being assessed by Council to ensure they afford our citizens with a high degree of accessibility and transparency in a format that is easy to consume.

The Annual Report is meant to provide you with an overview of our City's financial performance for the fiscal year ending on December 31, 2015. In addition to an overview of our financial performance, this report aims to provide citizens with an overview of our City's progress as outlined in our Strategic Direction & Progress Report.

In 2015 I was pleased to chair the Mayor's Open Government Task Force that is examining how our community can increase citizen's access to information, increase and enhance participation, engagement and collaboration in community issues and increase the transparency and accountability of actions in our local government. I want to recognize the significant contribution of the Citizens Representative Working Group that brought forward 58 recommendations in the fall of 2015. This work is an integral part of moving this work forward. I look forward to reporting the outcomes of this Task Force at the end of 2016.

In May of 2015 Jim Rule, who had served as Chief Administrative Officer (CAO) for our City for 13 years, retired from public service. I would be remiss if I did not acknowledge his professionalism and dedication to the City of Maple Ridge. In total he served the public for 40 years through various positions across the nation. Over the next six months our three General Managers, Paul Gill, Frank Quinn and Kelly Swift rotated as the Acting CAO. Each of them brings a wealth of experience and unique perspective to our community and I was grateful for their leadership and counsel as we executed the City's Business Plan. This allowed Council the space to recruit the new permanent CAO for the City.

On December 1, Ted Swabey joined the City as CAO on the first day of our Business Planning briefings. His experience and knowledge are a welcome asset to the strong team here at City Hall. I would like to take the time to thank City staff for their contributions to the work that is laid out in this report. One year in as Mayor and I have come to respect and admire the men and women who work at the City in every department. In addition to their hard work in their departments, so many of our staff are dedicated volunteers and contribute to making our community a great place to live. We are all in this together.

This report is a snapshot of what we accomplished in 2015, but throughout the pages you will see work that hints at the direction that we are going in coming years. Employment growth is a priority and we have new leadership and a strong vision that is emerging as to how we can get there. We are embarking on a discussion about the facilities and amenities our community needs to fulfill a promise of more complete neighbourhoods. We have dived into the discussion around homelessness and housing so that we can create better possibilities.

In order to create change you need to have a vision and a plan. In 2015 we laid out the path for many of the aspirational goals that we have as a community. With your continued support, your ideas, your passion and your help we will continue the path to amazing.

With humble regard,

*Nicole Read*

Nicole Read  
Mayor

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



# Message from the CAO

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On behalf of the employees of the City of Maple Ridge, I am very proud to present the 2015 Annual Report. This report, along with the 2015 Citizens Report, provides citizens with a look at the finances of the community for the period ending December 31, 2015.

I joined the City of Maple Ridge as the new Chief Administrative officer on December 1, 2015 which was the first day of a three day financial briefing for our Council. One by one each manager came forward to talk about the work within their division and how their work related to and complimented work in other departments. Council was able to ask very detailed questions about the business plan and proposed budgets.

The City of Maple Ridge, like most municipalities, is a complex organization that delivers a large variety of services to its citizens. Business planning provided an excellent venue to explain and identify priorities for Council's consideration. What was also obvious during these presentations was the remarkable job former CAO, Jim Rule, had done in leading this organization. He left a legacy of fiscal responsibility and sustainable service delivery that has resulted in an employee culture that is customer service driven and has a strong sense of ensuring there is value for services we deliver to the taxpayers.

I also would like to acknowledge the outstanding work of the senior leadership team who, in addition to their regular duties, shared the role as acting CAO for six months following Jim Rule's retirement. On behalf of Council I want to thank Frank Quinn, Paul Gill and Kelly Swift for the stewardship of our community during that period of transition until I arrived.

Maple Ridge has a diverse population and I have come to understand how very passionate they are about making Maple Ridge the most desirable place to 'live, work and play' in Metro Vancouver. I am so pleased to be part of this community and to help guide our development in this regard.

If there are ever any comments or suggestions that members of the public would like to make about this document or the community in general please do not hesitate to contact me.



E. C. Swabey  
Chief Administrative Officer

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



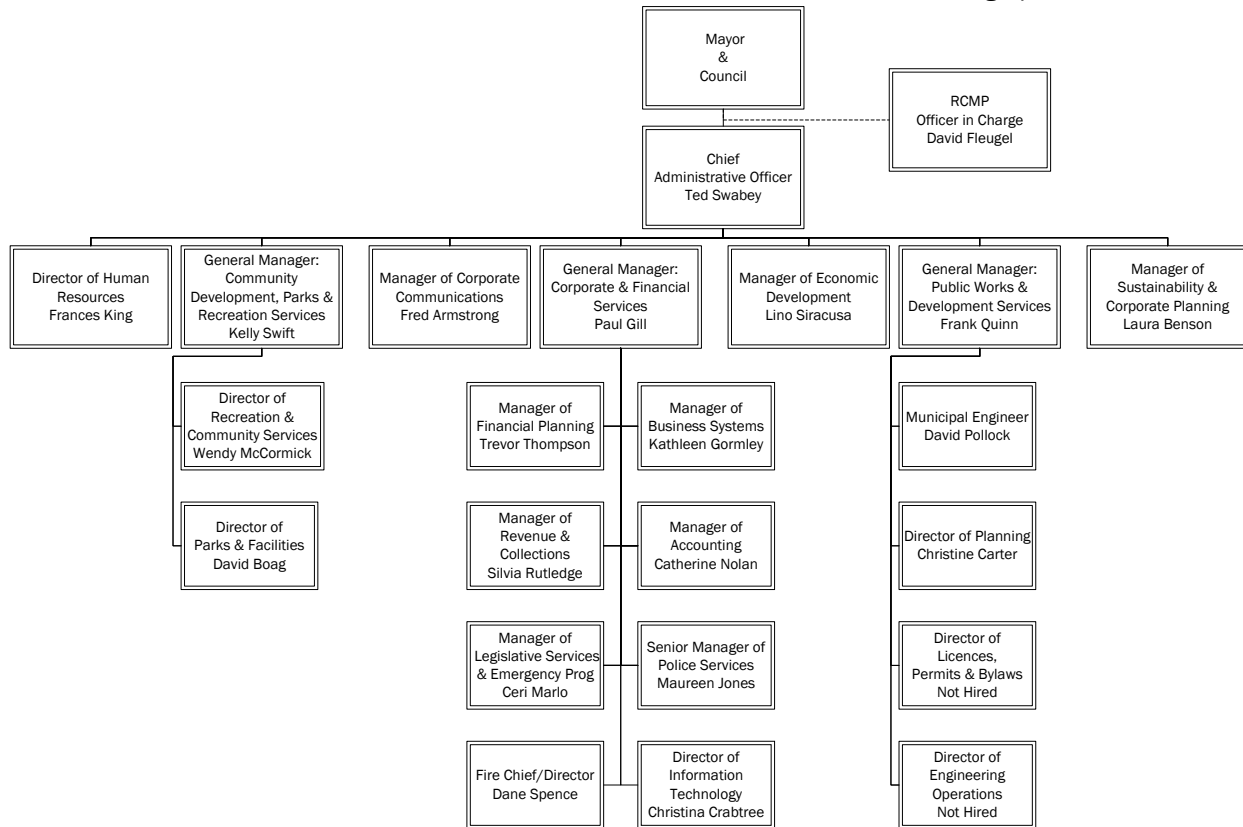
# Elected & Appointed Officials

## Elected Officials (2014 – 2018)

Mayor Nicole Read

Councillor Corisa Bell  
Councillor Kiersten Duncan  
Councillor Bob Masse

Councillor Gordy Robson  
Councillor Tyler Shymkiw  
Councillor Craig Speirs



## Appointed Officials (Department Heads)

Chief Administrative Officer.....	E.C. (Ted) Swabey
General Manager: Community Development, Parks & Recreation Services.....	Kelly Swift, MBA, BLS
General Manager: Corporate & Financial Services.....	Paul Gill, BBA, CPA, CGA, FRM
General Manager: Public Works & Development Services .....	Frank Quinn, P.Eng., MBA
Director of Engineering Operations.....	Russ Carmichael, ASCT, FRM
Director of Human Resources.....	Frances King, MA
Director of Information Technology .....	Christina Crabtree, BA
Director of Licences, Permits & Bylaws.....	Not Hired
Director of Parks & Facilities.....	David Boag
Director of Planning.....	Christine Carter, M.PL., MCIP
Director of Recreation & Community Services.....	Wendy McCormick
Fire Chief/Director of Community Fire Safety .....	Dane Spence
Manager of Accounting.....	Catherine Nolan, CPA, CGA
Manager of Business Systems.....	Kathleen Gormley
Manager of Corporate Communications .....	Fred Armstrong
Manager of Economic Development .....	Lino Siracusa, BA, MBA
Manager of Financial Planning .....	Trevor Thompson, BBA, CPA, CGA
Manager of Legislative Services & Emergency Program .....	Ceri Marlo
Manager of Revenue & Collections .....	Silvia Rutledge
Manager of Sustainability & Corporate Planning.....	Laura Benson, CPA, CMA
Municipal Engineer.....	David Pollock, P.Eng.
Senior Manager of Police Services .....	Maureen Jones
RCMP Officer in Charge .....	Superintendent David Fleugel

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

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



# Strategic Direction & Progress Report

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## MISSION

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

## CORPORATE VALUES

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

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

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

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

Maple Ridge has implemented online performance reporting in the form of scorecards. This gives citizens and other interested parties access to performance information online, responding to a desire for 24/7 access, without sifting through lengthy paper reports. This strengthens our efforts to ensure an open and transparent government and greatly enhances public access to information.

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

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

# Strategic Direction & Progress Report

SG01



## Performance Reporting Scorecard

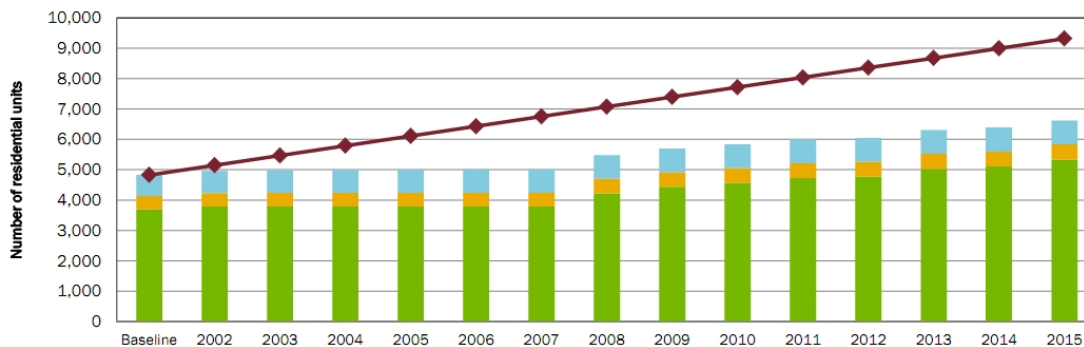
Focus Area: Smart Managed Growth

### Town Centre Density

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

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

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



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

### For more information, please contact:

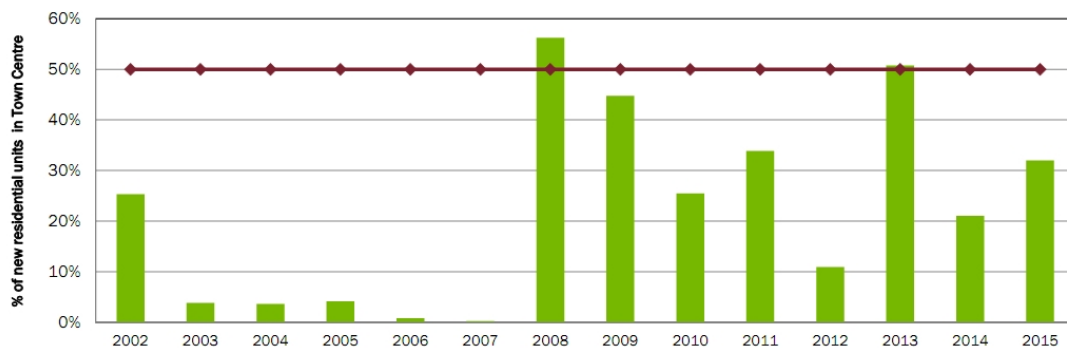
Laura Benson, Manager of Sustainability & Corporate Planning  
 Telephone 604-466-4338 Email: [lbenson@mapleridge.ca](mailto:lbenson@mapleridge.ca)



# Strategic Direction & Progress Report

SG01

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



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

### Status Reports

<b>2015</b>	As in previous years, the data shown in the graphs is based on Occupancy Permits issued. Although incentive funding for residential Town Centre Investment concluded in 2014, participating projects account for a portion of the Occupancy Permits granted in 2015. This year 222 apartments and 2 single-family dwellings were granted occupancy in the Town Centre area. Of all 2015 residential Occupancy permits granted in Maple Ridge 32% were located in this area, accounting for 3.5% of area growth.
<b>2014</b>	The data shown is based on Occupancy Permits issued. Although the residential portion of the Town Centre Investment Incentive Program concluded at the end of December, 2013, construction projects under the program are still underway. As the units obtain Occupancy Permits, they will be added to the annual growth data. In 2014, 86 apartments and 3 houses
<b>2013</b>	254 apartments, 10 townhouses and 1 house were granted occupancy in the Town Centre. These units signify a 4.4% growth in Town Centre residential units. Of all the residential units granted occupancy in Maple Ridge this year, 51% were located in the Town Centre.
<b>2012</b>	46 apartment units were added in the Town Centre. These units signify growth in Town Centre residential units of 0.8%. Of all the residential units granted occupancy in Maple Ridge this year, 11% were located in the Town Centre.
<b>2011</b>	160 apartment units were granted occupancy in the Town Centre. These units signify a 2.7% growth in Town Centre residential units. Of all the residential units granted occupancy in Maple Ridge this year, 34% were located in the Town Centre.
<b>2010</b>	140 residential units were granted occupancy in the Town Centre; 129 apartments, 2 detached homes, and 9 townhouses. These units signify a 2.5% growth in Town Centre residential units. Of all the residential units granted occupancy in Maple Ridge during this year, 25.5% were located in the Town Centre.

### Additional Information

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

# Strategic Direction & Progress Report

ED03



## Performance Reporting Scorecard

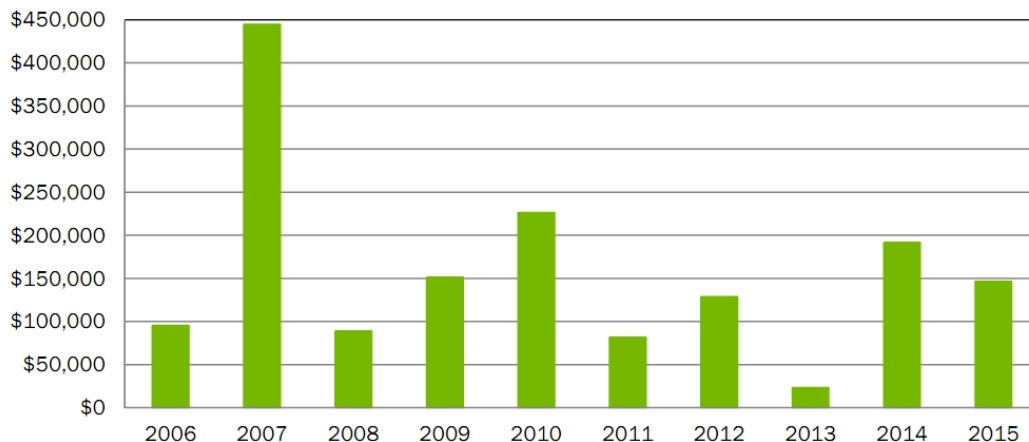
### Focus Area: Economic Development

#### Increase Commercial Tax Base

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

Target	Overview
Build a sustainable community that includes a balance of land use types and a diversified tax base.	Maple Ridge relies on property taxes to fund most of the programs and facilities citizens and businesses enjoy. Attracting commercial enterprises means less reliance on residential property taxes to fund these important programs and facilities, leading to a more economically sustainable community. Property taxes collected from new commercial taxpayers is an indicator of Maple Ridge's economic viability. The number represents the amount of new commercial property tax revenue that was added to the tax roll each year. An incentive program to attract development to the Town Centre 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.

#### New Commercial Tax Revenue



	2010	2011	2012	2013	2014	2015
<b>Commercial Tax</b>						
<b>New Revenue \$</b>	\$ 226,448	\$ 81,772	\$ 128,954	\$ 23,300	\$ 191,729	\$ 146,598

#### For more information, please contact:

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Scorecard last updated:  
March 31, 2016

Increase Commercial Tax Base



# Strategic Direction & Progress Report

ED03

## Status Reports

<b>2015</b>	We are currently awaiting a final exemption total for 2015.
<b>2014</b>	For 2014, commercial exemptions total \$82,000. This revenue will be delayed until 2017.
<b>2013</b>	For 2013, commercial exemptions total \$115,000. This revenue will be delayed until 2016.

## Additional Information

For more information on the incentive program: [View Town Centre Investment Incentive Program](#)

To view a map of projects supported by the program: [View Map](#)

Scorecard last updated:  
March 31, 2016

Increase Commercial Tax Base

# Strategic Direction & Progress Report

EN01



## Performance Reporting Scorecard

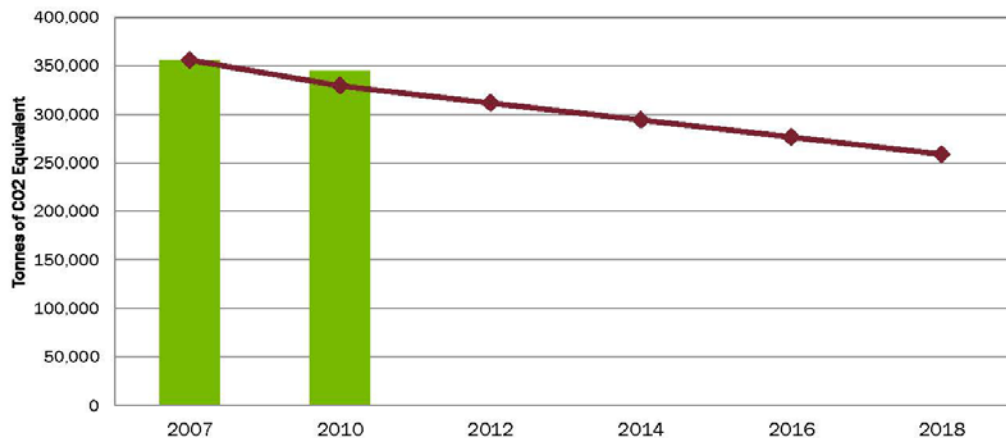
Focus Area: Environment

### Community GHG Emissions

Measure: Tonnes of CO2 equivalent

Target	Overview
By 2020, to reduce GHG emissions by 33%, compared to 2007 levels. This target is enshrined in the Official Community Plan.	<p>By 2020, the BC Government committed to reduce its GHG emissions by 33%, compared to 2007 levels. This target was adopted by Maple Ridge. The Community Energy and Emissions Inventory (CEEI) is an initiative of the BC Ministry of Environment. The information in the graph and Status Reports below show community-wide estimates provided by the Province in three primary sectors - on-road transportation, buildings and solid waste.</p> <p>These reports assist with the City of Maple Ridge's Climate Action Charter commitment to measure and report on our community's GHG emissions.</p>

### Community GHG Emissions



	2007	2010	2012	2014	2016	2018
<b>Target</b>	355,833	329,374	311,734	294,094	276,455	258,815
<b>Actual</b>						
<b>Community GHG emissions</b>	355,833	345,275	*			

\* September 2, 2015, update from the Province: 2012 CEEI Reports are planned for release in fall 2015.

### For more information, please contact:

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Scorecard last updated:  
October 27, 2015

Community GHG Emissions

# Strategic Direction & Progress Report

EN01

## Status Reports

Fuel Type	2007			2010		
	Consumption	Energy (GJ)	CO2e(t)	Consumption	Energy (GJ)	CO2e(t)
Hybrid	68,089 L	2,383	159	222,854 L	7,977	510
Gasoline	69M L	2,414,113	163,967	72M L	2,511,981	161,717
Diesel Fuel	12M L	442,824	31,161	12M L	478,379	32,669
Other Fuel	957,432 L	25,165	1,523	803,075 L	21,183	1,281
Natural Gas	2M GJ	2,447,283	122,756	2M GJ	2,249,052	112,813
Electricity	494M kWh	1,779,731	12,359	505M kWh	1,816,475	12,615
Solid Waste	34,619 t	-	9,465	26,563 t	-	12,599
Large Industrial Buildings	287,948 GJ	287,948	14,443	220,715 GJ	220,715	11,071

## Additional Information

Please note that the total emissions for Maple Ridge reported by the Province do not include the Buildings-Large Industrial category, but rather shows the category as a separate memo item. Energy utility companies are responsible for the confidentiality of customer information. In the Buildings-Large Industrial category for Maple Ridge, one or two companies dominate this category and therefore, BC Hydro has withheld the consumption data. This memo item has been included in the total reported here, so that all known emissions are reported.

The Community Energy and Emissions Inventory (CEEI) from the Ministry of Environment collects data from GHG source sectors from utilities, public agencies and other trusted partners, to calculate the size of each sector's carbon footprint in each local government jurisdiction across BC. The CEEI represents energy consumption and greenhouse gas emissions from community activities in on-road transportation, buildings and solid waste.

The data for this scorecard was provided by the BC Ministry of Environment, Community Energy & Greenhouse Gas Emissions Inventory Report (CEEI) for Maple Ridge, report dated: February 20, 2014.

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

For more information on the CEEI in BC:

[View Province of BC CEEI webpage](#)

For more information on Maple Ridge GHG emissions:

[View GHG Emissions webpage](#)

Scorecard last updated:  
October 27, 2015

Community GHG Emissions



# Strategic Direction & Progress Report

EN07



## Performance Reporting Scorecard

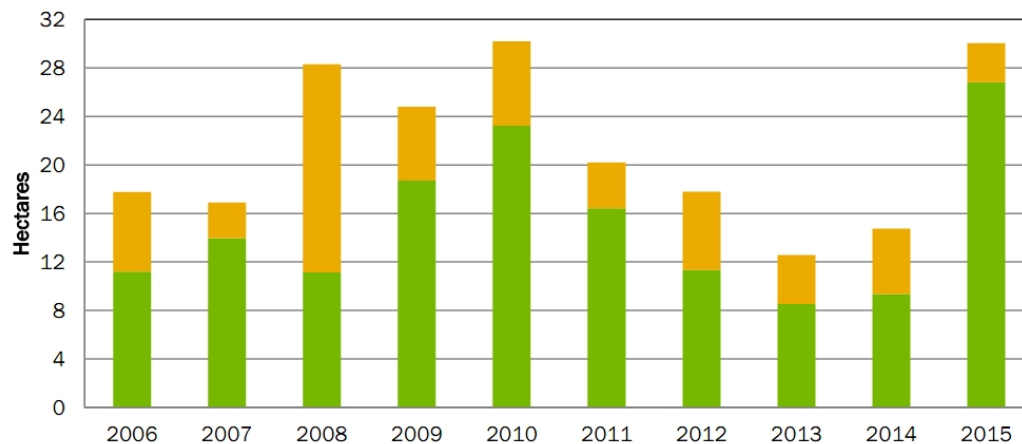
Focus Area: Environment

### Protect Environmentally Sensitive Areas

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

Target	Overview
Identify and protect environmental features and areas that require special recognition and management to promote sound environmental practices.	This graph represents the number of hectares of land that were legally protected through dedication or covenant for environmental reasons. By working with integrated and innovative sustainable design solutions, a balance between development and conservation can be achieved to provide safe, attractive, and affordable development, along with recreational opportunities and protection of highly sensitive fish and wildlife habitat. For environmental permit areas around watercourses and steep slopes, coordination of professionals and municipal staff is required to ensure protection of significant natural features, hazard mitigation for safe development, and enhancement opportunities that occurs with each development application.

### Hectares of Land Protected



	2009	2010	2011	2012	2013	2014	2015
<b>Dedicated Park</b>	18.70	23.23	16.43	11.34	8.53	9.35	26.83
<b>Covenant</b>	6.10	6.97	3.77	6.46	4.05	5.40	3.21

### For more information, please contact:

David Tieu, Mapping and Graphics Technician

Telephone: 604-463-5221 ext. 5251 Email: [dtieu@mapleridge.ca](mailto:dtieu@mapleridge.ca)

Scorecard last updated:  
February 16, 2015

Protect Environmentally Sensitive Areas

# Strategic Direction & Progress Report

EN07

Status Reports	2009	2010	2011	2012	2013	2014	2015
Water Course	21.60	25.10	16.60	12.60	7.15	10.53	26.60
Slope	2.60	3.00		1.20	5.69	7.19	3.60
Amenity		0.10	1.40	0.40	0.10	0.18	0.38
Storm Water				0.80			0.02
Geotech	0.05	3.10	0.10	3.00			0.97
Veg Retention		0.10	1.90	1.50		0.06	1.38
Habitat		3.10	2.90	4.90	3.30	9.20	
Dyke							
Trail		2.70	0.10				
Other	0.50						
<b>Total Area Protected</b>	<b>24.80</b>	<b>30.20</b>	<b>20.20</b>	<b>17.80</b>	<b>12.60</b>	<b>14.75</b>	<b>30.04</b>

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

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

## Additional Information

### Definitions:

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

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

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

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

Geotech - Covenants for no build areas due to geotechnical reasons

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

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

Dyke - Dedicated areas of a park for dyke protection

Trail - Dedicated areas of a park for trail purposes

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

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

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

For more information:

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

Scorecard last updated:  
February 16, 2015

Protect Environmentally Sensitive Areas

# Strategic Direction & Progress Report

SL09



## Performance Reporting Scorecard

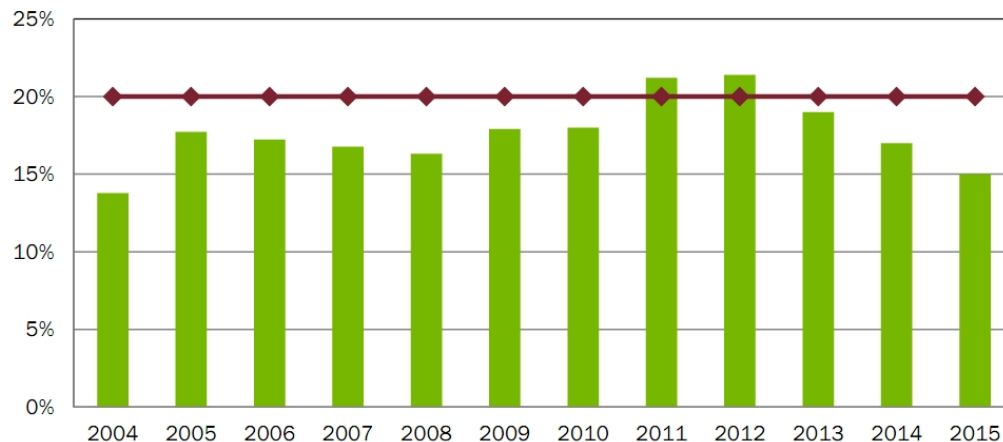
Focus Area: Safe and Livable Community

### Low Income Citizens Accessing Recreation Services

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

Target	Overview
Increase participation of those not currently involved in leisure activities due to financial barriers.	Parks & Leisure Services offers a number of low-cost recreation opportunities to ensure that services are accessible to all citizens. In addition, the department oversees the Participation Program, which provides reduced admission and registration fees to families with a low-income. The department also collaborates with other agencies such as School District No. 42 and corporate sponsors that support recreation access initiatives.

### Low Income Citizens Receiving Assistance



	2010	2011	2012	2013	2014	2015
<b>Target</b>	20%	20%	20%	20%	20%	20%
<b>Actual</b>						
<b>% of Citizens Assisted</b>	18%	21%	21%	19%	17%	15%

### For more information, please contact:

Christa Balatti, Recreation Manager, Health and Wellness

Telephone: 604-467-7310

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

Scorecard last updated:  
February 16, 2016

Low Income Citizens Accessing Recreation Services



# Strategic Direction & Progress Report

SL09

## Status Reports

<b>2015</b>	We have seen a slight decrease in the Participation Program registration, which maybe due to additional low cost barrier programming being offered within the recreation facility.
<b>2014</b>	We have seen a slight decrease in the Participation Program registration, which maybe due to other community based funding sources that are available for children and youth accessing recreational services.
<b>2013</b>	This slight decrease in the percentage of population served is likely due to a number of additional funding opportunities within our community in which citizens are able to access a number of community and recreation-based services at a reduced rate.
<b>2012</b>	This slight increase in the percentage of population served is likely due to a slight increase in the number of individuals living within Maple Ridge and Pitt Meadows with low income and an increase of eligible individuals accessing the Participation Program.
<b>2011</b>	2,536 subsidy memberships were provided to low-income citizens, representing 21.2% of the low-income population.
<b>2010</b>	2,118 subsidy memberships were provided to low-income citizens, representing 18.3% of the low-income population.
<b>2009</b>	1,926 subsidy memberships were provided to low-income citizens, representing 16.82% of the low-income population.
<b>2008</b>	1,848 subsidy memberships were provided to low-income citizens, representing 16.31% of the low-income population.
<b>2007</b>	1,856 subsidy memberships were provided to low-income citizens, representing 16.78% of the low-income population.
<b>2006</b>	1,876 subsidy memberships were provided to low-income citizens, representing 17.24% of the low-income population.
<b>2005</b>	1,876 subsidy memberships were provided to low-income citizens, representing 17.24% of the low-income population.
<b>2004</b>	1,438 subsidy memberships were provided to low-income citizens, representing 13.79% of the low-income population.

## Additional Information

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

Scorecard last updated:  
February 16, 2016

Low Income Citizens Accessing Recreation Services

# Strategic Direction & Progress Report

SL14



## Performance Reporting Scorecard

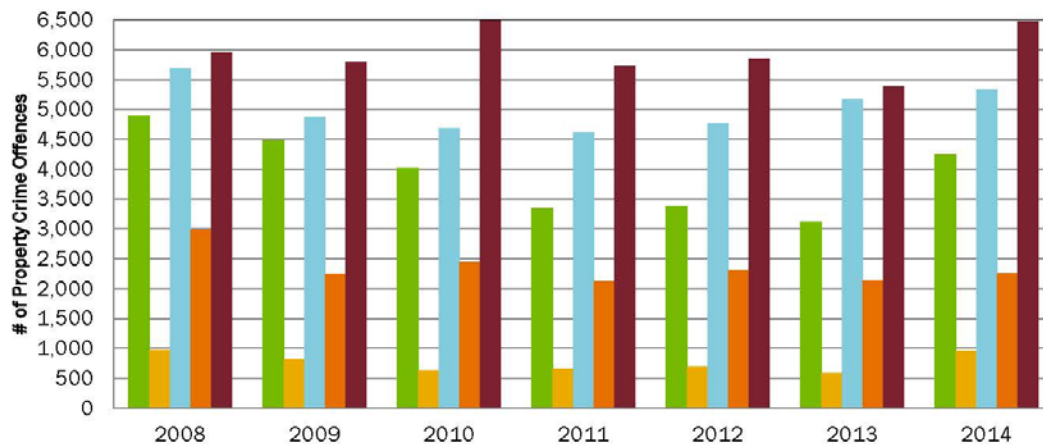
### Focus Area: Safe and Livable Community

#### Property Crime Offences

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

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

#### Property Crime Offences Activity



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

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

#### For more information, please contact:

Maureen Jones, Senior Manager of Police Services

Telephone: 604-467-7630

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

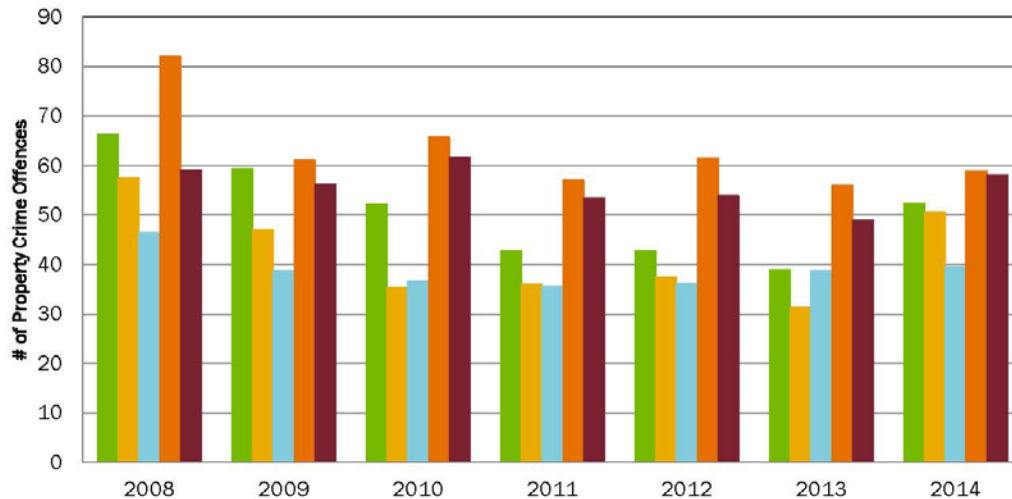
Scorecard last updated:  
November 6, 2015

Property Crime Offences

# Strategic Direction & Progress Report

SL14

## Property Crime Offences Per 1,000 Population



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

## Status Report

### All years

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

## Additional Information

For more information on Policing:

[View Ridge Meadows RCMP website](#)

Scorecard last updated:  
November 6, 2015

Property Crime Offences



# Strategic Direction & Progress Report

SL16



## Performance Reporting Scorecard

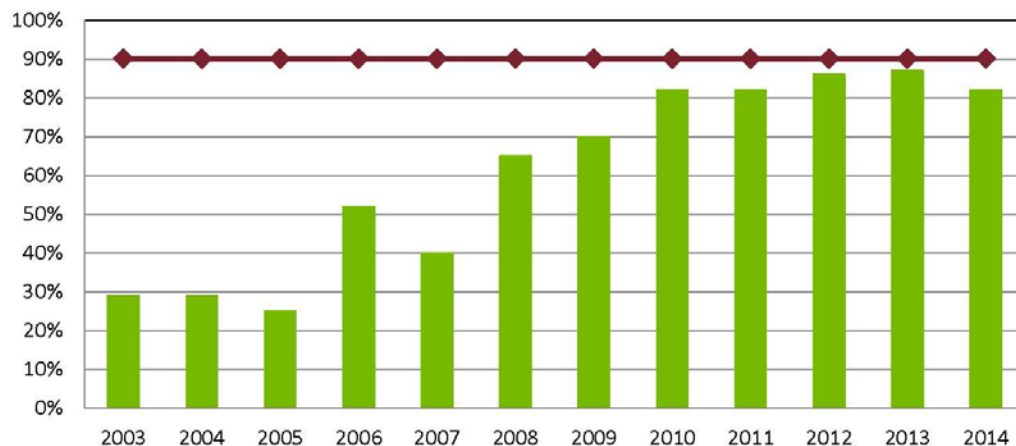
### Focus Area: Safe and Livable Community

#### Reduce Response Time in the Urban Response Zone

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

Target	Overview
To respond to calls within the urban response area within 7 minutes, 90% of the time.	Prior to 2005, the Maple Ridge Fire Department was composed of paid-on-call members, who responded to emergency calls on a volunteer basis. In a growing community where 65% of the workforce are employed outside the municipality, the low numbers of volunteers responding, particularly during weekday daytime, was becoming a concern. A strategy to move toward a composite fire service delivery model, made up of paid-on-call and full-time career firefighters, was developed as part of a Fire Master Plan. Because of the significant cost to the community, this plan is being implemented gradually. The results are being closely monitored. The hiring of full-time career fire fighters is intended to reduce the time it takes to respond to emergency calls in the urban response area.

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



	2009	2010	2011	2012	2013	2014
<b>Target</b> ◆————◆	90%	90%	90%	90%	90%	90%
<b>Actual</b>						
<b>% of Calls</b>	70%	82%	82%	86%	87%	82%

#### For more information, please contact:

Deb Kinar, Administrative Assistant

Telephone: 604-476-3052

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

Scorecard last updated:  
October 28, 2015

Reduce Response Time in the Urban Response Zone

# Strategic Direction & Progress Report

SL16

## Status Reports

<b>2014</b>	There is a slight change to the numbers reported in previous years as we learned that the Tower Truck was not included in the 2014 data change. The Tower Truck is now included in the data captured for a 4-firefighter crew to arrive on scene to a residential structure fire in the Urban Response Area as outlined in the Fire Master Plan.
<b>2013</b>	Hired additional firefighters to cover vacation relief. There is a slight change to the numbers reported in previous years as the methodology used has been updated to reflect the time for a 4-firefighter crew to arrive on scene to a residential structure fire in the Urban Response Area as outlined in the Fire Master Plan. This more accurately reflects the Fire Master Plan's Urban Response standard. In previous years, the data captured the arrival of the first fire department vehicle.
<b>2012</b>	In 2012, both Fire Hall #1 and Fire Hall #3 were staffed 24/7 with a total crew of 11.
<b>2011</b>	Four full-time firefighters were hired and Fire Hall #3 was staffed 24/7.
<b>2010</b>	Six full-time firefighters were hired and Fire Hall #3 was staffed 24/7 with a crew of 3.
<b>2009</b>	Seven full-time firefighters were hired and Fire Hall #3 was staff daytime with a crew of 3. With implementation of the Fire Master Plan, response time has been reduced dramatically.
<b>2008</b>	Seven full time firefighters were hired.
<b>2007</b>	Six additional full-time firefighters were hired for daytime response at Fire Hall #1.

## Additional Information

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

### Maple Ridge Fire Master Plan

In early 2003, Municipal Council of the City of Maple Ridge directed a review of the existing fire service delivery model and asked for advice on what the Fire Department will need to look like to serve a growing community. Council direction was specifically to the Fire Chiefs and the GM: Corporate & Financial Services, who then enlisted the help of the Assistant Chiefs and paid-on-call fire-fighters in developing this plan.

The Master Planning Committee Was Tasked With:

- Quantifying the fire department's current standard of service.
- Researching and developing a recommended level of service.
- Identifying the gaps between the current level of service and the recommended service level.
- Providing recommendations to address the identified gaps in service.

In Response To These Assigned Tasks The Committee:

- Developed a list of core services the department should deliver.
- Identified the training requirements to deliver these Core Services.
- Researched and developed recommended emergency response standards.
- Prepared a recommended frequency of fire inspections.
- Proposed a list of proactive public education initiatives.
- Quantified the statutory requirements for fire hall and equipment maintenance.
- Identified specific initiatives aimed at reducing property damage and personal injury as a result of fires.

The Key recommendations of the report support the:

- Development of a composite model of Fire Department staffing.
- Implementation of a residential sprinkler bylaw.
- Development a community smoke alarm program.
- Implementation of alarm monitoring for apartments.
- Implementation of Urban, Protected Growth and Rural Response Standards.
- Construction of Fire Hall #4 in the Albion /Cottonwood area.

For information on the Maple Ridge Fire Department:

[View Fire & Rescue webpage](#)

Scorecard last updated:  
October 28, 2015

Reduce Response Time in the Urban Response Zone

# Strategic Direction & Progress Report

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

## Community Relations

### Citizen and Business Involvement In Sustainability Efforts

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

### Grow Citizens’ Sense of Community

Scorecard: [Support firefighters’ charities](#)

Scorecard: [Aquatics volunteers](#)

Scorecard: [Community volunteers](#)

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

Scorecard: [Promote community group independence](#)

## Economic Development

### Support Existing Local Business

Scorecard: [Business licence renewals](#)

### New Investment and Employment Opportunities

Scorecard: [Attract film productions](#)

### Diversify the Tax Base

Scorecard: [Residential tax assessment base](#)

Scorecard: [Increase commercial tax base](#)

## Environment

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

Scorecard: [Corporate GHG emissions](#)

Scorecard: [Community GHG emissions](#)

Scorecard: [Vehicle fleet efficiency](#)

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

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

Scorecard: [Municipal facility electricity use](#)

### Stewardship Of Natural Resources

Scorecard: [Protect environmentally sensitive areas](#)

### Zero Waste

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

## Financial Management

### Provide High Quality Municipal Services

Scorecard: [Capital works program](#)

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

### Use a Formal Business Planning Framework

Scorecard: [Business planning process](#)

### Key Indicators – Revenues

Scorecard: [Property tax revenue](#)

Scorecard: [Building permit revenue](#)

Scorecard: [Gravel sales revenue](#)

Scorecard: [Business licence revenue](#)

Scorecard: [Dog licence revenue](#)



# Strategic Direction & Progress Report

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## Key Indicators – Costs

Scorecard: [Police](#)  
Scorecard: [Fire](#)  
Scorecard: [Library](#)  
Scorecard: [GVRD water costs](#)  
Scorecard: [GVRD sewer costs](#)

## Financial Indicators

Scorecard: [Net Financial Position](#)  
Scorecard: [Debt Servicing Ratio](#)  
Scorecard: [Debt Per Capita](#)

## Reduce Reliance On Property Taxes

Scorecard: [Maximize return on investment](#)

## Governance

Scorecard: [Access to information and decision-making processes](#)  
Scorecard: [Website visits](#)  
Scorecard: [Citizen satisfaction](#)

## Inter-Governmental Relations and Partnerships

### Partnerships And Networks With Public Agencies

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

## Safe and Livable Community

### Emergency Planning

Scorecard: [Emergency Operations Centre/Emergency Support Services activations and training](#)  
Scorecard: [Emergency Program public engagement and education opportunities](#)

### Water And Sewer

Scorecard: [Provide high quality drinking water](#)  
Scorecard: [Maintain a dependable sewage system](#)

### Fire Department

Scorecard: [Reduce fire incidents](#)  
Scorecard: [Fire inspections of multi-family residential structures](#)  
Scorecard: [Students attending fire safety education sessions](#)  
Scorecard: [Reduce response time in the urban response zone](#)

### Emerging Social Issues

Scorecard: [Concluded bylaw calls for service](#)  
Scorecard: [Population served by authorized police strength](#)  
Scorecard: [Property crime offences](#)  
Scorecard: [Violent crime rate](#)  
Scorecard: [Weighted clearance rates - violent crime offences](#)

### Community Development

Scorecard: [Healthy neighbourhood development](#)

### Recreational, Educational And Social Activities

Scorecard: [Adults with very good/good fitness levels](#)  
Scorecard: [Children who regularly meet daily physical activity guidelines](#)  
Scorecard: [Low income citizens accessing recreation services](#)  
Scorecard: [Citizens who use Parks & Leisure Services](#)  
Scorecard: [Citizens who are satisfied with Parks & Leisure Services](#)

# Strategic Direction & Progress Report

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## **Provide High Quality Municipal Services**

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

## **Smart Managed Growth**

### **Growth Based on Sustainability Principles and Master Plans**

Scorecard: Town Centre density

Scorecard: Provide new park areas

## **Transportation**

### **Safe, Efficient Transportation Network**

Scorecard: Improve traffic safety

Scorecard: Provide safe, serviceable roads

### **Promote Alternative Modes**

Scorecard: Transportation to work

# Council Committees, Commissions and Other Appointments

The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 2015 – 2016 are as follows:

**Standing Committees** are established by the Mayor for matters considered best dealt with by committee. At least half the members of a standing committee must be Council members. Standing Committees are:

- Audit and Finance Committee
- Committee of the Whole

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

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

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

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

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

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





# Services Provided by City Departments

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

## Administration:

*Chief Administrative Officer – E.C. Swabey*

The Administration Division of the Office of the CAO is responsible for the overall administration of all departments, developing corporate policy, providing leadership and direction for senior staff in the day-to-day and long-term business affairs of Maple Ridge in accordance with Council's Strategic Plan and providing advice to Council about City organizational and operating procedures. The division consists of: Communications, Economic Development, the Emergency Program, Human Resources and Sustainability & Corporate Planning.



## Communications

*Manager of Corporate Communications – Fred Armstrong*

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

## Economic Development

*Manager of Economic Development – Lino Siracusa*

Economic Development provides investment attraction, business retention and expansion programs, tourism marketing as well as film production liaison services. In addition we administer the contract for the Downtown Maple Ridge Business Improvement Association. We also provide administrative support and staff liaison to the Economic Development Committee to Council.

## Emergency Program

*Emergency Program Coordinator – Patrick Cullen*

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

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

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



## Human Resources

*Director of Human Resources – Frances King*

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

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

# Services Provided by City Departments

## **Sustainability & Corporate Planning**

*Manager of Sustainability & Corporate Planning – Laura Benson*

The Sustainability & Corporate Planning Department develops and administers a formal business planning framework to maintain strategic alignment throughout the organization. The department's responsibilities include supporting Council and senior management in strategic planning, supporting staff to ensure that policies and actions align with this direction and providing accountability tools so the public is informed. The department manages corporate sustainability, community energy and greenhouse gas emissions planning and reporting, research, policy development and projects.

## **Community Development, Parks & Recreation Services:**

*General Manager – Kelly Swift*

The Community Development, Parks & Recreation Services (CDPR) Division's role is to ensure planning and coordination of resources in the management and development of parks, facility operations and delivery of recreation and cultural services. In addition, CDPR provides opportunities that build individual, neighbourhood and community capacity by connecting citizens and groups through education sessions, workshops and planning groups to support community-driven efforts to build community capacity and assets.



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

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

## **Community Services**

*Acting Director of Community Services – Wendy McCormick*

The Community Services Department is comprised of the following function areas: Youth Services, Neighbourhood Development, Arts, Culture and Heritage, Festivals & Special Events and Volunteer Services. In

addition, this department acts as a liaison and provides support to the Arts Council, the Ridge Meadows Seniors Society, the Maple Ridge Historical Society and Pitt Meadows Heritage and Museum Society through Operating Agreement models. These organizations manage the operation of facilities, programs and services in both communities. Public art programs are supported in both communities, through the Maple Ridge Public Art Advisory Committee, and through project based task groups in Pitt Meadows.



Under the Commission Asset Based Community Development and Volunteer policies, Community Services works with community networks and partners to ensure that there are an abundance of opportunities for citizens to connect, engage, participate and contribute to community and opportunities to strengthen the capacity of both individuals and community organizations. Staff liaisons encourage and support citizens and groups to contribute to positive change by mobilizing their assets, passions, knowledge, skills and relationships to inspire and support caring and vibrant neighbourhoods and communities.

The primary role of the Social Planning function is to provide staff support to the Social Planning Advisory Committee and to ensure that the mandate of the committee is met. The mandate focuses on the planning and development of city policies and strategies related to community social well-being, encouraging broad community planning and collaborative approaches to meet the needs of all citizens, providing information and education to support advocacy to senior levels of government for policy change and service enhancement and supporting social service sector to develop community-driven planning that takes advantage of all funding opportunities.

## **Parks & Facilities**

*Director of Parks & Facilities – David Boag*

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



# Services Provided by City Departments

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

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



## Recreation

*Director of Recreation – Wendy McCormick*

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

In cooperation with the Parks & Facilities Department, Recreation operates facilities including multi-use fitness and aquatic centres, ice and curling arenas, library and community halls. This is done in collaboration with various not-for-profit community organizations, agencies and businesses such as; the Golden Ears Winter Club, Planet Ice, Nustadia, Fraser Valley Regional Library and School District No. 42.

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

## Corporate & Financial Services

*General Manager – Paul Gill*

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

Division support services includes coordinating Council work, managing revenue and cost control, developing business and financial plans, supporting property and risk management efforts, provision of information technology services and developing policies, procedures and practices contributing to the well-being of the organization.

## Clerk's

*Manager of Legislative Services & Emergency Program – Ceri Marlo*

The Clerk's Department is responsible for supporting legislative matters and decisions of Council. Responsibilities include agenda preparation, recording of official minutes, administration and certification of bylaws and the execution of all legal documentation. The department administers the Corporate Records Management Program and is responsible for compliance with Freedom of Information and Protection of Privacy legislation. The triennial general local and school district elections as well as by-elections and referenda are conducted through the Clerk's Department.

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



The Property Management section is responsible for the acquisition and disposal of all of the land needs at the best possible value to the taxpayer and the administration of all rental properties falls to the department. The land is usually acquired for parks or engineering projects and the rental houses are rented out until the projects proceed. The Risk Management Program for loss control and insurance is also a function of the Clerk's Department.

# Services Provided by City Departments

## Finance

*Manager of Accounting – Catherine Nolan*

*Manager of Business Systems – Kathleen Gormley*

*Manager of Financial Planning – Trevor Thompson*

*Manager of Revenue & Collections – Silvia Rutledge*

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

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

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

## Information Technology

*Director of Information Technology – Christina Crabtree*

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



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

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

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

## Maple Ridge Fire Department

*Fire Chief, Director of Community Fire Safety – Dane Spence*

Our **MISSION STATEMENT** says what we do – **Protect Life, Property and the Environment**. We do this to the best of our ability with paid-on-call firefighters, career firefighters, chief officers and administrative support staff through:

- Operations
- Fire Prevention
- Public Education



We rely heavily on cross-training and good communication to ensure that the department functions safely, effectively and efficiently. In addition to administrative duties, chief officers assume the role of Duty Chief which involves responding to all serious incidents 24-hours-a-day, on a rotational basis.

To assist us, we leverage the expertise in many other departments: Bylaws, RCMP, Operations, IT and Planning.

Our **MOTTO** states how we will do our jobs,

- "EVERYONE goes home" is on the inside of the truck bay doors.
- It is the last thing that the firefighter sees as they leave the halls.
- It is our commitment to ourselves, our first responders partners and our citizens.
- Everyone should go home!

## Ridge-Meadows RCMP/Police Services

*Officer in Charge – Superintendent David Fleugel*

The Ridge Meadows RCMP Detachment is proud to provide policing services for Maple Ridge and Pitt Meadows. The detachment is fully integrated between the City of Maple Ridge and the City of Pitt Meadows and operates the hub of operations in Maple Ridge and also a newly renovated Community Police Office in Pitt Meadows. The Ridge Meadows RCMP currently has 121 police officers on strength, with 96 assigned to Maple Ridge, 22 assigned to Pitt Meadows and 3 funded by the Province of



# Services Provided by City Departments

BC. Maple Ridge and Pitt Meadows also contributes the equivalent of 12 members in integrated (Metro Vancouver area) specialized integrated teams.



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

The Ridge Meadows RCMP's strategic priorities include, increased community safety, effective and efficient policing and continuous improvement. The detachment achieves their objectives through a variety of critical partnerships within the community and the citizens and also through a detailed crime reduction strategy, community policing efforts and crime prevention programs.

## Public Works & Development Services:

General Manager – Frank Quinn

The Public Works & Development Services (PWDS) division is responsible for carrying out corporate initiatives as directed by Council. PWDS provides leadership in the implementation of services including development processing, the issuance of building permits and business licences and the construction, operation and maintenance of City infrastructure. In addition, the division attends to enquiries and requests for assistance from the public. The people in the division strive to provide excellent customer service and present a business friendly 'How Can I Help?' approach. The division continues to work with its partners such as the Urban Development Institute, and Greater Vancouver Homebuilders Association and the Downtown Business Improvement Association to ensure its processes align with Best Practices. The Division sees public consultation being at the forefront of its activities and continues to build a successful public consultation process to engage and inform residents.

## Engineering

*Municipal Engineer – David Pollock*

The Engineering Department is responsible for the development and implementation of initiatives and programs to maintain the existing infrastructure as well as planning for the future expansion of municipal infrastructure services in support of ongoing growth throughout the City. This is largely achieved through the development of Master Plans.

Once identified, capital projects are developed for consideration in the City's Financial Plan. Staff oversee those projects through conception, design, tendering, construction and administration for roads, sewers, drainage and water works. The master studies are also considered as part of the infrastructure servicing requirements to ensure developments meet City standards.

The management of the overall transportation system includes consideration of all travel modes – walking, cycling, transit as well as vehicles.

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



## Licences, Permits & Bylaws

*Manager of Bylaws & Licences – Robin MacNair*

*Manager of Inspection Services – Stephen Cote-Rolvink*

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

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

# Services Provided by City Departments

## Operations

*Director of Engineering Operations – Russ Carmichael*

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

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



## Planning

*Director of Planning – Christine Carter*

The Planning Department supports Council's direction 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. The department also supplies information and works closely with external agencies (e.g. Agricultural Land Commission, Metro Vancouver).

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

## Ridge Meadows Recycling Society

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

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

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





## 2015 Awards

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



Maple Ridge received a “5-Bloom Silver” rating in the **Communities in Bloom - National** competition with a special mention for the Urban Forestry Management Plan. Communities in Bloom is a Canadian non-profit organization committed to fostering civic pride, environmental responsibility and beautification through community involvement and the challenge of a national program, with focus on enhancing green spaces in communities.



Maple Ridge received our 19<sup>th</sup> consecutive “**Award for Outstanding Achievement in Popular Annual Financial Reporting**” from the **Government Finance Officers Association**. In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability and reader appeal.

Maple Ridge also received our 25<sup>th</sup> consecutive “**Canadian Award for Financial Reporting**.” In order to receive this award, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government’s financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.



Maple Ridge received “**Gold Awards**” for the 2013 Citizens Report and the 2014 Business START Program (Advertising Campaign). **Hermes Creative Awards** is an international competition for creative professionals involved in the concept, writing and design of traditional and emerging media that recognizes outstanding work in the industry. Judges are industry professionals who look for companies and individuals whose talent exceeds a high standard of excellence and whose work serves as a benchmark for the industry. Gold award winners are judged to exceed the high standards of the industry norm.



Maple Ridge received a “**Run Smarter Award**” for our work in records management. **Laserfiche** honours organizations that use Laserfiche to improve their productivity, processes and overall results.



COMMERCIAL REAL ESTATE  
DEVELOPMENT ASSOCIATION

VANCOUVER ★ CHAPTER

Maple Ridge received awards for the “**Most Improved**” and “**Most Business Friendly Municipality**” in the region from the **Metro Vancouver Chapter of the Commercial Real Estate Development Association**.

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

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

# Summary of Services and Regional Relationships

In 2014, to celebrate the 140 anniversary of incorporation, the Province of BC designated Maple Ridge as BC's newest city. Our City is nestled between the iconic Golden Ears Mountains and the Fraser River. Much has changed since the 'municipality' was incorporated back in 1884 and the City of Maple Ridge now provides a full suite of local government services:

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



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

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

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

- BC Assessment
- Diking Districts
- Metro Vancouver
- Municipal Finance Authority
- Provincial Government – School Taxes
- TransLink

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

- **BC Assessment (BCA)**  
BC Assessment develops and maintains real property assessments throughout British Columbia in addition to providing real property information.
- **BC Society for the Prevention of Cruelty to Animals (BC SPCA)**  
The BC SPCA is a not-for-profit organization dedicated to protecting and enhancing the quality of life for domestic, farm and wild animals in BC. They contract to provide domestic animal pound and shelter services and to enforce the Animal Control bylaws.
- **Emergency Communications for Southwest British Columbia Incorporated (ECOMM)**  
E-Comm is the largest 9-1-1 call centre in BC and provides dispatch services for 33 police and fire departments throughout the province. E-Comm also owns and operates the wide-area radio network used throughout Metro Vancouver and the Fraser Valley by police, fire and ambulance personnel.
- **Fraser Valley Regional Library (FVRL)**  
The largest public library system in BC, with 25 community libraries serving over 700,000 people in its service area. Funding comes from taxes raised in the communities it serves along with a Government of BC operating grant. The City must provide the local facilities.



# Summary of Services and Regional Relationships

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

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



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

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

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

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

- **Metro Vancouver**

Provides air quality management, transportation planning, regional housing, regional planning services, regional parks, labour relations for local government employees and administration of the 9-1-1 emergency communications system.

- **Ministry of Education**

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

- **Municipal Finance Authority (MFA)**

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

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

Maple Ridge is a member of the MIABC (The “Exchange”) as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any one subscriber. Under the Reciprocal Insurance Exchange Agreement Maple Ridge is assessed a premium and specific deductible for its claims based on population.

- **Ridge Meadows Seniors Society**

The Society operates the Maple Ridge Seniors Centre and provides a broad range of programs and services to senior citizens.

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

Contract with the Provincial Government to have the Federal Government provide police services; Maple Ridge provides the clerical support services and facilities.

- **TransLink**

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



Transit services are provided through TransLink’s contractors and subsidiaries like Coast Mountain Bus Company, HandyDart and West Coast Express. Maple Ridge shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by Maple Ridge where it is cost effective. TransLink also shares responsibility and provides annual operation, maintenance and rehabilitation funding for roads in Maple Ridge that are part of the Major Road Network. As well, Maple Ridge shares responsibility for regional cycling.

# Development Cost Charges Report

Maple Ridge, like many municipalities, has seen a brisk pace of development over the past number of years, and with each new subdivision comes a need to expand our infrastructure network. New development typically needs new roads; our sewer, drainage and water systems need to be expanded to provide those services, and as the population in an area increases, so does the need for additional parkland. The level of investment needed to support new development is significant and one of the mechanisms available to municipalities to help finance this investment is Development Cost Charges (DCCs).

DCCs are monies collected from developers to help offset the costs of the infrastructure investments needed to service new development. They are imposed by bylaw, pursuant to the *Local Government Act*, and provide Maple Ridge with a way to finance capital investment related specifically to roads, sewers, drainage, water and parks.

The following provides some information about DCC collections and expenditures from 2015 for each of the infrastructure types:

	<b>Roads</b>	<b>Sewer</b>	<b>Drainage</b>
<b>Opening Balances</b>	\$23,301,737	\$ 1,795,004	\$ 5,350,114
Collections*	4,632,756	86,939	547,890
Interest	332,383	31,971	98,216
Expenditures	- 6,304,640	-	-
<b>Closing Balances</b>	<u>\$21,962,236</u>	<u>\$ 1,913,914</u>	<u>\$ 5,996,220</u>
Waivers & Reductions**	\$ 1,151,975	\$ -	\$ 187,986
	<b>Water</b>	<b>Parks</b>	<b>Total</b>
<b>Opening Balances</b>	-\$ 4,316,038	\$11,024,356	\$37,155,173
Collections*	802,519	2,549,218	8,619,322
Interest	- 125,407	160,563	497,726
Expenditures	- 3,213,030	- 2,782,685	- 12,300,355
<b>Closing Balances</b>	<u>-\$ 6,851,956</u>	<u>\$10,951,452</u>	<u>\$33,971,866</u>
Waivers & Reductions**	\$ 48,020	\$ -	\$ 1,387,981

\* Collections are reported net of Waivers & Reductions.

\*\* In some instances a developer will undertake work that would otherwise be done by Maple Ridge and funded by DCCs. When this occurs, the amount of DCCs related to those works may be forgiven. The amounts forgiven in 2015 are reported as Waivers & Reductions.

# Message from the Chief Financial Officer

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I am pleased to present, on behalf of the Finance Department, the 2015 Annual Report for the City of Maple Ridge. This report includes the Audit Report from BDO Canada LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2015.

Our 2014 Annual Report received the Government Finance Officer's Association's (GFOA) Canadian Award for Financial Reporting, an award that recognizes local governments across Canada that produce high quality financial reports. This was the 25<sup>th</sup> consecutive year that Maple Ridge received this award.

The purpose of the Annual Report is to provide insight into the financial results for our fiscal year ended December 31, 2015. For your convenience, it is divided into three sections:

1. **Introductory Section** – Provides an overview of Council's strategic direction and the economic and administrative context in which the City operates.
2. **Financial Section** – Presents the Consolidated Financial Statements, accompanying notes and supplementary information and the independent auditor's report.
3. **Statistics Section** – Presents statistical and financial information on a multi-year comparative basis.

Local government financial statements are intended to assist readers to evaluate how public resources are being managed. They compare the deployment of financial resources against budget and past performance.

As required under British Columbia's *Community Charter*, this Annual Report contains comprehensive information about the goals and objectives within the focus areas identified by Council.

The 2015 Strategic Direction & Progress Report, on page 9 communicates performance towards the achievement of these goals and objectives during the year. We will continue to measure our performance in these areas and communicate our results.

## 2015 in Review

2015 was the first full year of City Council's mandate and for the first time in British Columbia, that mandate is for four years instead of three. Maple Ridge met a number of challenges in 2015 and the following highlights some of what was accomplished:

- Responded to the most devastating windstorm to hit the lower mainland in years.
- Completed improvements at Whonnock Lake Park.
- Invested over \$15 million in infrastructure such as roads, drainage, water and sewer, which included phase 1 of the project to expand 128 Avenue to four

lanes. Phase 1 saw construction from 210 Street through to 216 Street.

- Entered into an agreement for the sale of town centre properties.
- Saw the emergence and subsequent voluntary decampment of a homeless camp on one of our streets.

## Economic Climate

In what is becoming a familiar story, the global economy once again produced disappointing results in 2015 with growth slowing to 2.4%, driven by slowing growth rates in emerging and developing countries. For 2016, the outlook is calling for continued modest growth, projected at 2.9%, supported by continued improved economic conditions in the United States, stabilizing commodity prices and a continuation of low interest rates.

While the Canadian economy experienced growth in 2015, it was about half the pace seen in 2014. Real Gross Domestic Product (GDP) increased by 1.2% in 2015, compared to 2.5% in 2014. The expectation for 2016 is for a continued slow pace of growth as energy-based provincial economies continue to struggle, while other provinces fare better.

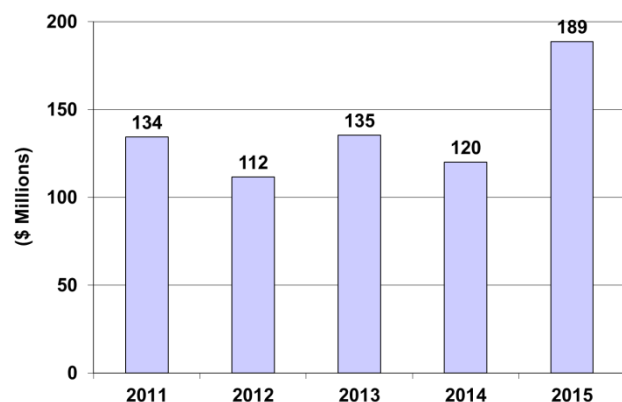
British Columbia's economic performance improved in 2015 with real GDP growth estimated at 2.8%. Unemployment rates in the province were somewhat elevated at the end of 2015, ending the year at 6.7%. This was driven more by an increase in the labour force than a decline in employment opportunities. The first quarter of 2016 has seen unemployment rates in BC remain virtually unchanged at 6.5%. BC's economy is expected to be one of the strongest in Canada over the next two years, driven in large part by the housing market and the positive impact of a lower Canadian dollar on foreign investment and tourism. Growth projections for 2016 are as high as 3%, softening somewhat for 2017.

Locally, Maple Ridge has been identified as a prime area for investment opportunities, having been named as the #5 top Canadian Investment City and #2 top Investment Town in BC by the Real Estate Investment Network. To build on this success Council developed two investment incentive programs, one focussed on attracting and encouraging development in our town centre and the other focussed on encouraging development on the City's employment lands. To date, over 120 eligible projects with an estimated construction value in excess of \$130 million are either in progress or completed.

The City issued 4,756 building permits in 2015, with an estimated construction value of \$189M. Both the number of permits and construction values increased in 2015. The City saw the value of industrial construction increase by almost \$10M, in part driven by Council's Employment Lands Investment Incentive Program.

# Message from the Chief Financial Officer

## Maple Ridge Construction Values



Maple Ridge issued 4,271 business licences in 2015, approximately the same number as 2014. Business licences are issued for commercial, home-based and non-residential businesses. The overall renewal rate for business licences was 93% in 2015 and we have seen similar renewal rates for the past five years. The proportion of licences for each category has remained constant over the past five years with a 2015 distribution of 38% commercial, 35% home-based and 27% non-residential, indicating that the economic base in Maple Ridge has remained relatively stable over the past number of years.

### Risk Management

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

The following discussion identifies risks that could affect the City's financial position or future operations.

#### Interest Rate Risk

Maple Ridge has a large holding of investments. The interest earned on these holdings helps to offset the effects of inflation on capital and other projects. While changes in interest rates could impact expected earnings, we are conservative in our investments. That is why we have maintained positive returns during difficult times.

#### Regional Partnerships

Maple Ridge provides sewer and water services to residents through its membership in the Regional District (Metro Vancouver) and related entities. The City does not control the financial operations of Metro Vancouver, but is proportionately responsible for their costs through annual levies and service payments. Changes in the financial

needs of these entities can affect the user fees charged to Maple Ridge taxpayers. Wherever possible, Maple Ridge attempts to smooth the potential impacts of cost increases from the Regional District by using a rate stabilization policy. This policy factors the effects of long-range regional plans into our rate structure.

#### Disaster Recovery

Events such as an earthquake, extreme weather or technology failure could have an impact on both the community and on City operations. As part of the City's Emergency Management Program, preparedness plans are in place and exercised regularly to help us prepare for a disaster.

### The Business and Financial Planning Process

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

Departmental business plans communicate alignment with Council's Strategic Direction and identify:

- Goals and objectives
- Service levels and service delivery options
- Resource distribution (financial and human)
- Performance measures
- Capital program and associated operating costs
- Potential new revenue sources
- Incremental spending requests

The financial planning process is also guided by a Financial Sustainability Plan, a group of 13 policies designed to position the City to meet financial obligations, while ensuring that residents can look forward to equitable and affordable taxation.

Business and Financial Plan review sessions are open to the public and provide opportunities for individuals to ask questions of Council on decisions or to make submissions on all programs. On December 3, 2015, the City held a live-streamed presentation of the 2016-2020 proposed Financial Plan and invited public input via social media, e-mail or telephone, providing citizens with the opportunity to participate in the financial planning processes without having to attend one of the sessions.

Under the British Columbia *Community Charter*, the City is required to adopt a Five-Year Financial Plan. This long-term approach to financial planning allows Council and the community to consider the impact that current decisions will have on future financial flexibility. Each year, Council adopts a Financial Plan for the subsequent five years based on the best information available at the time. The plan is updated each May, prior to setting the tax rates, to reflect any changes that have occurred since the last plan was adopted.



# Message from the Chief Financial Officer

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The 2016-2020 Financial Plan adopted in May was developed using the following key information as included in the Financial Overview Report and the report to Council dated April 18, 2016.

- The assessment base experienced real growth of 1.78%.
- Overall property tax increase for general purposes was set at 2.10%, with projected increases of 1.9% in 2017 and 2018 and 2.0% in each of 2019 and 2020.
- The property tax increase for the business and light industrial class was reduced from 3.15% to 1.85% for 2016.
- Property tax increases for infrastructure replacement was set at 0.5% for 2016, increasing to 0.7% for 2017 through 2020.
- The Parks, Recreation and Cultural Levy increase was set at 0.25%.
- The Storm Water Levy increase was set at 0.3%.
- Sewer Utility rates will increase by 3.22% and Water Utility rates by 4.5%.
- Recycling rates remain unchanged due to increased revenues from Multi-Materials BC, with projected increases of approximately 2.75% in 2017 through 2020.

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

The 2016-2020 Financial Plan reflects Council's continuing commitment to maintaining our infrastructure into the future, directing 0.50% of the approved annual tax increase toward infrastructure sustainability. In addition, Council has directed \$550,000 of gaming revenues towards infrastructure.

## Financial Review – Overview

The City is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the 2015 audited Consolidated Financial Statements and is intended to enhance understanding of the economic resources and obligations of the City. It is supplementary to the Financial Statements and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supplemental information. For information on the terminology used in the discussion, please refer to the Glossary on page 87.

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

The Consolidated Financial Statements are required under the British Columbia *Community Charter* section 167 and are prepared in accordance with Generally

Accepted Accounting Principles (GAAP) for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds and the City's wholly-owned subsidiaries, CDMR Developments Ltd. and Maple Ridge Municipal Holdings Ltd. (MRMH Ltd).

Financial Statements in the public sector serve as a central feature of local government financial reporting. They report a local government's actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace a variety of other financial reports used in planning, analysis and decision-making, nor are they intended to be the sole measure of government performance in the period. Rather, they present financial information that is useful in evaluating the local government's financial condition at the end of the accounting period and its financial performance during the accounting period.

## The External Audit

Included in the Consolidated Financial Statements is a report from the external auditor, BDO Canada LLP. The role of the external auditor is to present an independent opinion as to the fair presentation of the City's financial position and operating results and confirm that the Financial Statements are free from any material misstatements. The auditor is responsible for advising management and the Audit & Finance Committee of any control or operational items that may have been identified during the audit procedure.

The Audit & Finance Committee is a committee selected by Council to oversee the financial and business affairs of the City. The Committee operates under adopted Terms of Reference. Meetings are open to the public except for those items deemed to be "in camera" and Council must, by resolution, receive the minutes from the Committee meetings. The Committee is responsible for appointing and dismissing the external auditor, reviewing the terms of engagement, fees and scope of the audit and any non-audit services contracted and evaluating the performance of the auditor. The Committee reviews the Management Letter and financial reports of the City and its wholly-owned companies. The Committee has the authority to request from management specific reports or analysis and is authorized to request the presence of other staff to report or answer questions.

## The Financial Statements:

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

# Message from the Chief Financial Officer

## Financial Statement Composition

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

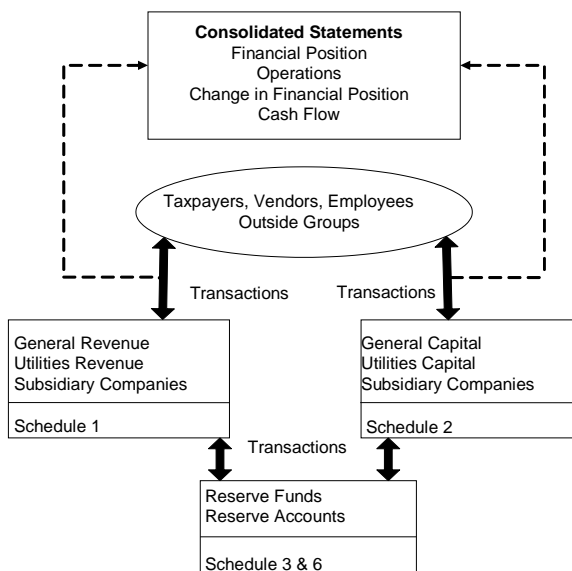
Only transactions with outside groups are reported in Consolidated Financial Statements.

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

The **Consolidated Statement of Operations:** Reports the extent to which expenses are offset by revenues, the annual surplus and the change in accumulated surplus.

The **Consolidated Statement of Change in Net Financial Assets:** Reports the change in Net Financial Assets.

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



## 2015 Consolidated Financial Statements

From a financial perspective, the results for 2015 are positive.

Generally Accepted Accounting Principles require that the actual financial results be compared to the budget that is adopted annually before setting the tax rates. Council adopted that budget in May of 2015.

The following sections provide an analysis of the 2015 Financial Statements and selected supplemental financial information. The dollars quoted are approximate and are intended to account only for the major part of variances being discussed. Some key highlights are:

- Net Financial Assets increased by \$20.25M to \$72.05M.
- Municipal long-term debt decreased by \$2.76M to \$34.06M.

- Unused annual debt servicing capacity based on our current financial condition is \$22.8 M.

## 1 Consolidated Statement of Financial Position – Page 48

This statement reports the City's assets, both financial and non-financial and its liabilities. The difference between financial assets and total liabilities is Net Financial Assets if positive and Net Debt if negative. This figure provides the City with an indicator of financial flexibility and of future revenue requirements to finance activities and meet existing financial obligations. The difference between total assets, both financial and non-financial and total liabilities is Accumulated Surplus and provides an indication of the net economic resources available for service delivery. The majority of this number is comprised of the physical assets used in service delivery and does not represent a source of funding.

The City has a Net Financial Asset Position of \$72.05M at the end of 2015, an increase of \$20.25M over 2014. The change in Net Financial Assets is discussed in more detail in the Consolidated Statement of Change in Net Financial Assets. Accumulated Surplus at the end of 2015 is \$999.8M.

### Financial Assets:

- Financial assets increased by \$18.5M over 2014.
- Cash and investments increased by \$14.8M over 2014.
- Inventory available for sale (land) increased by \$3.8M.

### Liabilities:

Total liabilities decreased by approximately \$1.7M over 2014.

- The actuarially determined liability for future employee benefits is \$4.9M. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- Restricted revenues decreased by \$2.5M as a result of increased capital expenditures in the year.
- Long-term debt decreased by \$2.76M as a result of planned pay down of debt.

### Non-Financial Assets:

Non-financial assets are comprised of the tangible capital assets held for use in service provision, undeveloped land bank properties, supplies inventories and prepaid expenses. These represent economic resources available to the City for service provision, rather than a funding source to support the day-to-day operations of the City.

In 2015 non-financial assets increased by \$31.2M over 2014, due in large part, to a net increase in tangible capital assets and land bank properties, of \$30.8M.

# Message from the Chief Financial Officer

## 2 Consolidated Statement of Operations – Page 49

This statement reports the City's changes in economic resources and accumulated surplus for 2015, compared with budget and with 2014 results. Since annual revenues exceeded expenses, the City increased its accumulated surplus during the year. Included in this statement, is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed of before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

### Consolidated Revenue

*Compared to previous year (2014)*

Revenues in 2015 increased by \$24.4M over 2014 through a combination of the following:

- Revenue from general taxation increased \$2.7M through a combination of higher tax levies and growth of the assessment roll.
- User fees increased \$3.1M over 2014 through a combination of increased building permit revenues increases in sewer, water and recreation fees.
- Development revenues and senior government transfers, often linked to capital projects, increased by \$5.3M over 2014. Typically, year-over-year changes in these revenues are related to changes in capital expenditures, reported on the Statement of Change in Net Financial Assets. Changes in grant revenues are affected by changes in funding programs available through senior governments.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of tangible capital assets increased \$13.2M a result of more developer constructed infrastructure turned over to the City in 2015 and earlier than anticipated replacement of infrastructure.

### Consolidated Revenue

*Compared to budget (2015)*

As in previous years, there were variances between budget and actual (\$9.5M) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCC's) and senior government transfers were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized. Revenue shortfalls in this area were offset by higher than anticipated contributed tangible capital assets.

### Consolidated Expenses

*Compared to previous year (2014)*

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Expenses increased by \$4.7M through a combination of increased amortization expense of \$0.9M, an increase

in labour costs of \$1.3M due to retroactive contract settlements, increased costs for goods and services of \$2.7M and decreased costs for debt servicing.

### Consolidated Expenses

*Compared to budget (2015)*

The consolidated expenses for 2015 reflect a positive variance of \$10.96M compared to budget. Contributors to this positive variance include RCMP contract savings of \$1.7M; \$4M for capital related projects; approximately \$3.2M for projects that will proceed in 2016 and \$1.4M for water purchases costs less than Financial Plan estimates.

## 3 Consolidated Statement of Change in Net Financial Assets – Page 50

This statement begins with the annual surplus, shown on the Statement of Operations and adjusts for items, such as amortization and expenditures on tangible capital assets to derive the excess or deficiency of revenues over expenditures, which equals the change in financial position.

The City's net financial assets increased by \$20.25M to \$72.05M as at the end of 2015; had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$31M, resulting in Net Financial Assets of \$20.7M. Timing differences between planned and actual capital expenditures are the main reason for this variance.

## 4 Consolidated Statement of Cash Flow – Page 51

This statement represents financial resources (cash and investments of less than three months) that are available in the short-term to satisfy debt obligations and expenditures. The change in cash and cash equivalents is linked to, but is not identical to, the change in financial position, which is explained by the excess of revenues over expenditures. For example, when cash is received for a refundable deposit, cash is increased, but revenue is not.

Overall, the City's cash position at the end of 2015 decreased to \$10.15M from \$14.09M in 2014.

## 5 Schedule 1 – Page 68

### Schedule of Change in Operating Accumulated Surplus

This schedule provides supplementary information about operating activities of the City in isolation and explains the change in both the Consolidated and Accumulated Surplus amounts attributable to operating activities. The variances discussed in Section 2 apply to this schedule as well.

### Operating Expenses

*Compared to previous year (2014)*

Overall operating expenses increased by approximately \$3.9M from 2014. Factors contributing to this increase include increases in RCMP contract costs, a retroactive collective agreement settlement, increases in recreation costs and costs associated with the Maple Ridge Resilience Initiative.

# Message from the Chief Financial Officer

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## **Operating Expenses**

*Compared to budget (2015)*

Overall operating expenses came in under budget by \$10.8M. Factors contributing to this variance were explained in Section 2.

The use of Reserve Funds and Reserve Accounts has allowed the City to effectively manage the needs of a growing community for over 30 years.

There is \$77M in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2015. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$29.7M and Net Financial Assets would have decreased similarly.

## **6 Schedule 2 – Page 69**

### **Schedule of Change in Capital Funds**

This statement provides supplementary information about the revenues and expenses associated with the City's capital activities and the impact of those activities on both the City's Consolidated Annual and Accumulated Surplus amounts.

Capital activities and the related revenues can vary significantly from year to year. Planned capital revenues indicate the level of expected external investment in the City's capital program through sources such as senior government transfers or development revenues. Revenue is recognized as it is earned, so delays in the related capital projects results in delays in revenue recognition and a variance to budget, as is the case in most years.

### **Assessment of Trends**

The City has Net Financial Assets of \$72.05M at the end of 2015. This position has improved from Net Debt of \$4.25M in 2004, which was the result of a planned reduction to acquire physical assets including The ACT Arts Centre, an expanded Leisure and Youth Centre, the Library and the office tower.

Based on current projections, we expect our financial position to be drawn down in 2016, but to remain in a Net Financial Asset position through 2020. These projections assume that capital expenditures will occur as planned. Although experience indicates that this does not typically occur, it is important to keep in mind the impact of the Financial Plan on our financial position.

## **7 Other**

### **2015 Accumulated Surplus Distribution**

#### **i) Operating Accumulated Surplus (Schedule 1) – Page 68**

The Operating Accumulated Surplus of \$24.6M (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 14 to the Financial Statements. These funds represent financial assets available to the City that Council has not earmarked for specific future use.

#### **ii) Capital Funds (Schedule 2) – Page 69**

The City has equity in the capital funds of \$898M. This amount does not represent a source of funding, but rather equity in the physical assets used to provide services to the citizens of Maple Ridge.

#### **iii) Reserve Accounts and Funds (Schedule 3 & 6) – Page 70 & 76**

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$40.8M at December 31, 2015.

Reserve Funds are established by Council bylaw and are usually restricted for capital purposes. Financial assets within a reserve fund can only be used for the purpose for which it was established. These totalled \$36.2M as at December 31, 2015.

Interest is allocated to the Reserves based on their balance after considering amounts due from them for capital expenditures incurred to date on their behalf.

### **Outlook**

In May of 2016 Council adopted a Financial Plan for 2016-2020 that reflected current information from BC Assessment about growth in the community. The plan includes \$30.9M in planned capital expenditures to address infrastructure needs in the community. Added to this is approximately \$61.3M of expenditures approved for 2015 for projects that are not yet completed. Many of these expenditures are dependent on revenues from outside sources, such as grants from other levels of governments, contributions from other agencies or development cost charges. If those revenues are not realized, either through unsuccessful grant applications or as a result of changes to the economic situation, it may be necessary to adjust the Capital Program accordingly. Overall, the City's financial condition remains strong, with growth expected in the assessment base, projected revenues from the sale of surplus land holdings and available debt servicing capacity.



# Message from the Chief Financial Officer

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Challenges that we continue to monitor and address in our Financial Plans include:

- Impact of the economy on real growth and development related revenues
- Growth-driven increases in operating costs
- A predominately residential assessment base that continues to grow faster than the commercial and industrial sector
- Increasing costs from the Regional District for sewer and water
- Providing for the future replacement of infrastructure

Some items planned for 2016 are:

- Undertake a branding review
- Improvements to 128 Avenue between 216 and 224 Streets
- Develop a plan to invest in recreation infrastructure
- Continue to promote both the Town Centre Commercial and the Employment Lands Investment Incentive programs

## Conclusion

Maple Ridge continues to demonstrate its commitment and expertise in financial management, as demonstrated by receiving the Canadian Award for Financial Reporting for the 25<sup>th</sup> consecutive year.

Finally, I would like to take this opportunity to thank members of Council, the Corporate Management Team and all City employees for their support in achieving the 2015 results. The reason for our success is the strong commitment to excellence by our employees in all that they do.



Paul Gill, BBA, CGA  
General Manager: Corporate & Financial Services  
Corporate Financial Officer

May 11, 2016

# Introduction to Financial Statements

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

The Corporate Finance Officer is responsible for submitting annually to the Audit Committee and Council audited Financial Statements. These Financial Statements include the consolidated results of the City of Maple Ridge for the fiscal year ending December 31, 2015.

The preparation of the annual Financial Statements is the responsibility of the Finance Department; this includes the preparation of working papers and providing support and related financial information to external auditors during the year-end audit.

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

The audited 2015 Consolidated Financial Statements for the City include:

## ***Consolidated Statements***

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

## ***Supporting Statements & Schedules***

- Schedule of Change in Operating Accumulated Surplus
- Schedule of Change in Capital Funds
- Schedule of Change in Reserves
- Continuity Schedule of Debenture Debt
- Schedule of Tangible Capital Assets
- Continuity Schedule of Reserves

# Management's Responsibility for Financial Reporting

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The information in this Annual Report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian Public Sector accounting guidelines as outlined under "Significant Accounting Policies". These include some amounts based on management's best estimates and careful judgment.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also administers a program of proper business compliance.

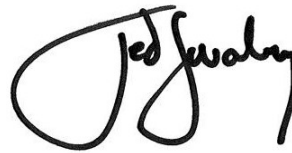
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements jointly with its Audit and Finance Committee. The Committee meets with management on a scheduled basis and at least semi-annually with BDO Canada LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters.

BDO Canada LLP has unrestricted access to the Municipality, the Audit and Finance Committee, and Council. Council approves the consolidated financial statements, the Audit and Finance Committee reviews the recommendations of the independent auditors for improvements to controls and as well as the actions of management to implement such recommendations.



Paul Gill, CGA  
General Manager: Corporate & Financial Services



E.C. Swabey  
Chief Administrative Officer



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Vancouver BC V6C 3L2 Canada

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## INDEPENDENT AUDITOR'S REPORT

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### To the Mayor and Council of the City of Maple Ridge

We have audited the accompanying consolidated financial statements of the City of Maple Ridge, which comprise the Consolidated Statement of Financial Position as at December 31, 2015, and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the consolidated financial statements present fairly in all material respects, the financial position of the City of Maple Ridge as at December 31, 2015 and its results of operations, changes in net financial assets and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Vancouver, British Columbia  
April 26, 2016

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



# Consolidated Financial Statements

## Consolidated Statement of Financial Position as at December 31, 2015

	2015	2014
<b>Financial Assets</b>		
Cash and cash equivalents (Note 1)	\$ 10,146,294	\$ 14,098,635
Portfolio investments (Note 2)	159,495,941	140,752,034
Accounts receivable (Note 3)	18,923,067	18,910,387
Recoverable local improvements (Note 4)	1,573,096	1,772,386
Other assets (Note 5)	758,106	739,180
Inventory available for resale	<u>4,251,189</u>	<u>374,343</u>
	<b>195,147,693</b>	<b>176,646,965</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	17,918,881	17,215,076
Deferred revenue (Note 8)	10,667,777	9,516,042
Restricted revenue (Note 9)	41,686,047	44,195,434
Refundable performance deposits and other	13,850,225	12,006,924
Employee future benefits (Note 10)	4,908,000	5,086,600
Debt (Note 11, Schedule 4)	<u>34,063,639</u>	<u>36,828,024</u>
	<b>123,094,569</b>	<b>124,848,100</b>
<b>Net Financial Assets</b>	<u><b>72,053,124</b></u>	<u><b>51,798,865</b></u>
<b>Non Financial Assets</b>		
Tangible capital assets (Note 12, Schedule 5)	910,891,167	881,235,810
Undeveloped land bank properties (Note 13)	15,580,027	14,385,160
Supplies inventory	350,805	336,897
Prepaid expenses	<u>948,925</u>	<u>568,450</u>
	<b>927,770,924</b>	<b>896,526,317</b>
<b>Accumulated Surplus</b> (Note 14)	<u><b>\$ 999,824,048</b></u>	<u><b>\$ 948,325,182</b></u>



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



Nicole Read  
Mayor, City of Maple Ridge

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

# Consolidated Financial Statements

## Consolidated Statement of Operations

For the year ended December 31, 2015

	Actual 2015	Budget 2015 (Note 17)	Actual 2014
<b>Revenue (Segment Report, Note 20)</b>			
Taxes for municipal purposes (Note 15)	\$ 74,042,945	\$ 73,923,852	\$ 71,350,132
User fees and other revenue	41,699,739	39,048,881	38,572,819
Government transfers (Note 16)	3,637,552	5,071,436	2,511,485
Development revenue	12,855,808	38,732,134	8,693,788
Interest and investment income			
Investment Income	2,752,240		
Interest Income	199,075		
Less: Restricted amount	<u>(533,913)</u>		
Interest and investment income	2,417,402	1,868,000	2,424,879
Gaming revenues	1,161,956	1,050,000	1,056,051
Gain (loss) on disposal of assets	(1,668,305)	4,250,000	(1,353,953)
Contributed tangible capital assets (Note 12)	<u>36,744,306</u>	<u>16,500,000</u>	<u>23,232,212</u>
	<b>170,891,403</b>	<b>180,444,303</b>	<b>146,487,413</b>
<b>Expenses (Segment Report, Note 18)</b>			
Protective services	34,452,583	37,146,888	31,988,914
Transportation services	17,651,339	19,582,665	17,323,495
Recreation and cultural	21,562,840	22,572,713	21,183,974
Water utility	15,615,936	17,856,192	15,375,275
Sewer utility	9,837,523	10,130,292	9,341,867
General government	14,357,496	17,329,253	14,517,314
Planning, public health and other	<u>5,914,820</u>	<u>5,730,392</u>	<u>4,917,259</u>
	<b>119,392,537</b>	<b>130,348,395</b>	<b>114,648,098</b>
<b>Annual Surplus</b>	<b><u>51,498,866</u></b>	<b><u>50,095,908</u></b>	<b><u>31,839,315</u></b>
<b>Accumulated Surplus - beginning of year</b>	<b><u>948,325,182</u></b>	<b><u>948,325,182</u></b>	<b><u>916,485,867</u></b>
<b>Accumulated Surplus - end of year (Note 14)</b>	<b><u>\$ 999,824,048</u></b>	<b><u>\$ 998,421,090</u></b>	<b><u>\$ 948,325,182</u></b>

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

# Consolidated Financial Statements

## Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2015

	Actual 2015	Budget 2015 (Note 17)	Actual 2014
<b>Annual Surplus</b>	<b>\$ 51,498,866</b>	<b>\$ 50,095,908</b>	<b>\$ 31,839,315</b>
<b>Add (Less):</b>			
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	(57,610,515)	(101,313,329)	(43,105,823)
Amortization	19,935,997	20,123,835	19,093,893
Proceeds from disposal of tangible capital assets	1,279,143	4,250,000	129,733
(Gain) loss on disposal of tangible capital assets	<u>1,318,228</u>	<u>(4,250,000)</u>	<u>1,353,954</u>
	(35,077,147)	(81,189,494)	(22,528,243)
<b>Change in Other Non Financial Assets</b>			
Decrease (increase) in supplies inventory	(13,908)	-	27,613
Reclassification of tangible capital assets	4,226,923	-	350,077
Decrease (increase) in prepaid expenses	<u>(380,475)</u>	<u>-</u>	<u>129,897</u>
	3,832,540	-	507,587
<b>Increase (decrease) in Net Financial Assets</b>	<b>20,254,259</b>	<b>\$ (31,093,586)</b>	<b>9,818,659</b>
<b>Net Financial Assets beginning of the year</b>	<b><u>51,798,865</u></b>	<b><u>51,798,865</u></b>	<b><u>41,980,206</u></b>
<b>Net Financial Assets end of the year</b>	<b><u>\$ 72,053,124</u></b>	<b><u>\$ 20,705,279</u></b>	<b><u>\$ 51,798,865</u></b>

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

# Consolidated Financial Statements

## Consolidated Statement of Cash Flow

For the year ended December 31, 2015

	Actual 2015	Actual 2014
<b>Operating transactions</b>		
Annual surplus	\$51,498,866	\$31,839,315
Items not utilizing cash		
Amortization	19,935,997	19,093,893
Loss on disposal of tangible capital assets	1,668,305	1,353,954
Contributed tangible capital assets	(36,744,306)	(23,232,212)
Restricted revenues recognized	(12,455,022)	(8,051,160)
	<u>(27,595,026)</u>	<u>(10,835,525)</u>
<b>Change in non-cash operating items</b>		
Increase in prepaid expenses	(380,475)	129,897
Decrease (increase) in supplies inventory	(13,908)	27,613
Decrease (increase) in accounts receivable	(12,680)	237,383
Decrease (increase) in recoverable local improvements	199,290	110,349
Decrease (increase) in other assets	(18,926)	(20,819)
Increase (decrease) in accounts payable and accrued liabilities	703,805	943,257
Increase (decrease) in deferred revenue	1,151,736	109,014
Increase (decrease) in refundable performance deposits	1,843,301	1,681,797
Increase (decrease) in employee future benefits	(178,600)	195,900
	<u>3,293,543</u>	<u>3,414,391</u>
Cash provided by operating transactions	<u>27,197,383</u>	<u>24,418,181</u>
<b>Capital transactions</b>		
Proceeds on disposal of assets	1,279,143	129,733
Acquisition of tangible capital assets	(20,866,209)	(19,873,611)
Cash applied to capital transactions	<u>(19,587,066)</u>	<u>(19,743,878)</u>
<b>Investing transactions</b>		
Increase in portfolio investments	(18,743,908)	(2,035,283)
	<u>(18,743,908)</u>	<u>(2,035,283)</u>
<b>Financing transactions</b>		
Debt repayment	(2,764,386)	(2,673,389)
Collection of restricted revenues	9,945,636	7,096,620
Cash applied to financing transactions	<u>7,181,250</u>	<u>4,423,231</u>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(3,952,341)</b>	<b>7,062,251</b>
Cash and cash equivalents - beginning of year	<u>14,098,635</u>	<u>7,036,384</u>
<b>Cash and cash equivalents - end of year</b>	<b><u>\$10,146,294</u></b>	<b><u>\$14,098,635</u></b>
<b>Supplementary information:</b>		
Non-cash transactions:		
Transfer from tangible capital assets to undeveloped land bank	\$ 1,194,867	\$ -
Transfer from tangible capital assets to inventory available for sale	\$ 4,226,923	\$ 350,077

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



# Consolidated Financial Statements

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## Summary of Significant Accounting Policies For the year ended December 31, 2015

The City of Maple Ridge (the "City") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as fire, public works, planning, parks, recreation and other general government services.

**(a) Reporting Entity and Basis of Consolidation**

These financial statements have been prepared in accordance with Canadian Public Sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

They consolidate the activities of all of the funds of the City and the City's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. Transactions between the City's funds and wholly owned subsidiaries have been eliminated and only transactions with outside entities are reported.

**(b) Basis of Accounting**

The basis of accounting followed in these financial statements is the accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

**(c) Non-financial Assets**

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

**(d) Tangible Capital Assets**

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Assets under construction are not amortized. Contributed tangible capital assets are recorded at fair value at the time of the contribution and are also recorded as revenue.

Estimated useful lives of tangible capital assets are as follows:

Buildings (including building components)	7 to 50 years
Transportation network	10 to 75 years
Storm sewer system	10 to 75 years
Fleet and equipment	8 to 20 years
Technology	3 to 25 years
Water system	10 to 85 years
Sanitary sewer system	30 to 75 years
Furniture and fixtures	3 to 20 years
Structures	15 to 75 years

# Consolidated Financial Statements

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Tangible capital assets do not include works of art or historical treasures. Costs related to the acquisition of such items are expensed in the year in which they are acquired.

**(e) Liability for Contaminated Sites**

Effective January 1, 2015, the City adopted the new Public Sector Accounting Standard PS3260, Liability for Contaminated Sites. The new standard can be applied retroactively or prospectively and the City has elected to apply it prospectively.

Under PS3260, governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized on transition as at January 1, 2015 or at December 31, 2015.

**(f) Revenue Recognition**

**Taxation**

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

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

**User fees and other revenue**

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

**Government transfers**

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

**Development revenues**

Receipts that are restricted by the legislation of senior governments or by agreement with external parties are a liability of the municipality and are reported as Restricted Revenues at the time they are received. When qualifying expenditures are incurred Restricted Revenues are brought into revenue as development revenue. Restricted Revenues are comprised of the amounts shown in Note 12.

# Consolidated Financial Statements

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## **Investment income**

Investment income is recorded on the accrual basis and recognized when earned. Investment income is allocated to various reserves and operating funds on a proportionate basis.

To the extent that financial instruments have no stated rate of return, investment income is recognized as it is received.

## **Contributed tangible capital assets**

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion these assets are turned over to the City. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

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

The preparation of financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and

expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

## **(h) Budget figures**

The budget figures reported in the Consolidated Financial Statements represent the 2015 component of the Financial Plan Bylaw adopted by Council on May 12, 2015.

## **(i) Financial instruments**

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

## **(j) Cash and cash equivalents**

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

## **(k) Portfolio Investments**

Investments with an original maturity date of more than three month are reported as portfolio investments. Investments and pooled investments are reported using the cost method. Provisions for declines in the market value of investments are recorded when they are considered to be other than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

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

The City participates in a cost share agreement with the City of Pitt Meadows to provide all of the recreation and cultural services and maintain all of the parks in both municipalities. The City recognizes expenses at their gross value and records the City of Pitt Meadows' contribution as revenue.

# Consolidated Financial Statements

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

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

**(n) Employee future benefits**

The City and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The City's contributions are expensed as incurred. (Note 5)

Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits. (Note 9)



# Consolidated Financial Statements

## Notes to the Consolidated Financial Statements For the year ended December 31, 2015

### 1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2015 were comprised as follows:

	<u>Dec 31, 2015</u>	<u>Dec 31, 2014</u>
Cash	\$ 5,146,294	\$ 9,067,402
Cash equivalents	<u>5,000,000</u>	<u>5,031,233</u>
	<u>\$ 10,146,294</u>	<u>\$ 14,098,635</u>

Cash equivalents are comprised of a BC Credit Union term deposit with an effective interest rate of **1.6%** (1.85% for 2014). Additionally, the City holds cash and cash equivalents of **\$2,825,191** (\$2,276,008 for 2014) and agreements receivable of **\$131,626** (\$177,716 for 2014) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2014	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2015
Latecomer Fees	\$ 5,210	\$ -	\$ 304,433	\$ 109,640	\$ 200,003
Cemetery Perpetual Care	979,234	26,331	54,479	26,331	1,033,713
Greater Vancouver Sewer & Drainage District	696,027	-	936,141	823,214	808,954
Albion Dyking District	<u>773,253</u>	<u>414</u>	<u>199,803</u>	<u>33,178</u>	<u>940,292</u>
	<u>\$ 2,453,724</u>	<u>\$ 26,745</u>	<u>\$ 1,494,856</u>	<u>\$ 992,363</u>	<u>\$ 2,982,962</u>

### 2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.40 - 3.50%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. For these investments, income is recognized as it is received; in 2015 returns were positive and ranged to 3.12%. Included in interest earnings are losses on the sale of investments before maturity. In 2015 losses totalled \$Nil (\$28,466 in losses for 2014). The City does not hold any asset backed commercial paper or hedge funds.

The carrying value of securities is based on the cost method whereby the cost of the security is adjusted to reflect investment income that is accruing and any permanent decline in market value. During the term of individual investments there will be fluctuations in market values. Such fluctuations are considered normal, and if held to maturity, market value will be equal to face value.

The carrying value of Portfolio Investments at December 31, 2015 was **\$159,495,941** (\$140,752,034 for 2014). The market value at December 31, 2015 was **\$158,991,241** (\$140,292,423 for 2014).

### 3. Accounts Receivable

	<u>2015</u>	<u>2014</u>
Property Taxes	\$ 5,896,045	\$ 6,415,133
Other Governments	4,347,016	4,621,758
General and Accrued Interest	3,729,438	3,230,473
Development Cost Charges	<u>5,006,365</u>	<u>4,746,540</u>
	18,978,864	19,013,904
Less: Allowance for Doubtful Accounts	<u>(55,797)</u>	<u>(103,517)</u>
	<u>\$ 18,923,067</u>	<u>\$ 18,910,387</u>

# Consolidated Financial Statements

## 4. Recoverable Local Improvements

The City provides interim financing for certain geographically localized capital projects. It recovers these amounts from benefiting property owners. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over fifteen years.

## 5. Other Assets

### Debt Reserve Fund:

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the fund.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. The City has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in Other Assets of **\$758,106** (\$739,180 for 2014).

## 6. Accounts Payable and Accrued Liabilities

	<u>2015</u>	<u>2014</u>
<b>Accounts Payable:</b>		
General	\$ 7,171,026	\$ 6,348,413
Other Governments	8,064,961	8,877,109
Salaries and Wages	<u>1,334,623</u>	<u>1,162,411</u>
	<b>16,570,610</b>	16,387,933
<b>Accrued Liabilities:</b>		
Vacation Pay	477,583	403,094
Other Vested Benefits	<u>870,688</u>	<u>424,049</u>
	<u>1,348,271</u>	<u>827,143</u>
	<b>\$ 17,918,881</b>	<b>\$ 17,215,076</b>

## 7. Contingencies, Commitments and Unrecognized Liabilities:

### (a) Third Party Claims

Where losses related to litigation are possible and can be reasonably estimated management accrues its best estimate of loss. For 2015 this estimate is **\$412,657** (\$408,999 for 2014). These amounts are included in accounts payable and accrued liabilities.

There are various other claims by and against the City, the outcome of which cannot be reasonably be estimated. Any ultimate settlements will be recorded in the year the settlements occur.

### (b) Contractual Obligations

#### (i) Water

The City has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the City expects to incur costs of approximately **\$800,000** over the next year. The expense is recorded as the related costs are incurred.

#### (ii) Recreation and Cultural Services

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

# Consolidated Financial Statements

## (c) Unrecognized Liability

The City holds shares in a non-profit organization that provides protective services to its members. Should the organization dissolve or management choose to withdraw from the organization the City would be liable for a proportionate share of any debt the organization held at that time. The liability is expected to be discharged over time through payments by the City and others for the provision of these services by the organization. Due to the ongoing operations of the organization the liability could only be quantified if the City chose to withdraw. Consequently no liability has been recognized in these financial statements.

## 8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	Prepaid Taxes		Connection Revenues	
	2015	2014	2015	2014
Beginning balance	\$ 5,825,403	\$ 5,598,690	\$ 467,503	\$ 803,275
Deferred during the year	12,231,715	10,473,697	757,465	167,104
Revenue recognized	(11,938,746)	(10,246,984)	(595,148)	(502,876)
Ending balance	<u>\$ 6,118,372</u>	<u>\$ 5,825,403</u>	<u>\$ 629,820</u>	<u>\$ 467,503</u>

	Other		Total Deferred Revenues	
	2015	2014	2015	2014
Beginning balance	\$ 3,223,136	\$ 3,005,063	\$ 9,516,042	\$ 9,407,028
Deferred during the year	2,383,950	2,805,749	15,373,130	13,446,550
Revenue recognized	(1,687,501)	(2,587,676)	(14,221,395)	(13,337,536)
Ending balance	<u>\$ 3,919,585</u>	<u>\$ 3,223,136</u>	<u>\$ 10,667,777</u>	<u>\$ 9,516,042</u>

## 9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	2015	2014	2015	2014
Beginning Balance	\$ 37,155,173	\$ 38,773,658	\$ 1,028,090	\$ 764,168
Collections and interest	9,117,048	6,348,860	175,310	263,922
Disbursements - operating	(2,989,265)	(2,685,125)	-	-
Disbursements - capital	(9,311,090)	(5,282,220)	-	-
Ending Balance	<u>\$ 33,971,866</u>	<u>\$ 37,155,173</u>	<u>\$ 1,203,400</u>	<u>\$ 1,028,090</u>

	Other Restricted Revenues		Total Restricted Revenues	
	2015	2014	2015	2014
Beginning Balance	\$ 6,012,171	\$ 5,612,149	\$ 44,195,434	\$ 45,149,975
Collections and interest	653,277	483,838	9,945,635	7,096,620
Disbursements - operating	(40,297)	(68,050)	(3,029,562)	(2,753,175)
Disbursements - capital	(114,370)	(15,766)	(9,425,460)	(5,297,986)
Ending Balance	<u>\$ 6,510,781</u>	<u>\$ 6,012,171</u>	<u>\$ 41,686,047</u>	<u>\$ 44,195,434</u>

# Consolidated Financial Statements

## 10. Employee Future Benefits

The City provides employee future benefits in the form of severance benefits and vested and non-vested sick leave to qualifying employees. These benefits are not separately funded.

Severance benefits are cash settlements paid to employees who cease their employment with the City after a specified period of time. Employees hired before February 11, 1999 qualify for five days pay per year of employment, provided they either work a minimum of 20 years with the City or retire as defined by the Public Sector Pension Plan Act. Full time employees hired after February 11, 1999 qualify for 20 days pay provided they work a minimum of 10 years with the City and retire as defined by the Public Sector Pension Plan Act.

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

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2015. The valuation resulted in an unamortized actuarial loss of **\$463,400** (\$355,500 gain for 2014) at December 31, 2015. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2015 was **\$4,908,000**, (\$5,086,000 for 2014) comprised as follows:

	<u>2015</u>	<u>2014</u>
Benefit Liability - Beginning of the year	\$ 5,086,600	\$ 4,890,700
Add: Current service costs	337,900	304,800
Interest on accrued benefit obligation	140,800	174,400
Plan amendment costs	471,700	
Less: Amortization of actuarial (gain)	(335,500)	(26,400)
Benefits paid during the year	<u>(793,500)</u>	<u>(256,900)</u>
Benefit Liability - End of the year	4,908,000	5,086,600
 Add (Less): Unamortized actuarial loss (gain)	 <u>463,400</u>	 <u>(335,500)</u>
Accrued benefit obligation - End of the year	5,371,400	4,751,100

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

	<u>2015</u>	<u>2014</u>
Discount rate (long-term borrowing rate)	2.80 %	3.00 %
Expected future inflation rate	2.00 %	2.50 %
Merit and inflationary wage and salary increases averaging	3.04 %	3.55 %
Estimated average remaining service life of employees (years)	13.0	10.2



# Consolidated Financial Statements

## 11. Debt (Schedule 4)

The City obtains debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. Debt is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings.

The City carries no debt for others.

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

	<u>Debt Payments</u>
2016	\$ 2,542,491
2017	2,582,492
2018	2,129,744
2019	2,172,036
2020	2,215,521
Thereafter	<u>16,819,563</u>
Debt principal repayments	<u>\$ 28,461,847</u>

The City has the following authorized but un-issued long term debt as at December 31, 2015:

<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6558	\$ 6,000,000
#6560	275,000
#6679	<u>1,100,000</u>
	<u>\$ 7,375,000</u>

## 12. Tangible Capital Assets

	<u>Net book value</u>	
	<u>2015</u>	<u>2014</u>
Land	\$ 201,911,385	\$ 196,658,684
Buildings	45,860,878	47,979,785
Transportation network	213,240,439	207,517,609
Storm sewer system	185,891,410	171,327,266
Fleet and equipment	14,043,631	14,015,399
Technology	4,801,939	4,743,350
Water system	107,827,624	105,205,443
Sanitary sewer system	122,486,320	119,326,063
Other	<u>14,827,541</u>	<u>14,462,211</u>
	<u>\$ 910,891,167</u>	<u>\$ 881,235,810</u>

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

During the year there were no write-downs of assets (2014 - \$Nil) and no interest was capitalized (2014 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$36,744,306** (\$23,232,212 for 2014) and were capitalized at their fair value at the time of receipt.

Works of art, artifacts, cultural and historic assets are not recorded as assets in the financial statements. The City controls various works of art and historical treasures including artifacts, paintings, sculptures and mosaics located at City sites and public display areas.

# Consolidated Financial Statements

## 13. Undeveloped Land Bank

The City owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Council's strategic plan. During the year properties with a book value of \$1,194,867 were reclassified as undeveloped land bank properties.

## 14. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2015 is **\$999,824,048** (\$948,325,182 for 2014) and is distributed as follows:

		<u>2015</u>	<u>2014</u>
Operating surplus (Schedule 1)	General	\$ 9,859,165	\$ 7,522,666
	Sewer	6,413,897	4,662,448
	Water	<u>8,354,639</u>	<u>6,737,009</u>
		<u>24,627,701</u>	<u>18,922,123</u>
Equity in the capital funds (Schedule 2)	General	665,279,594	633,725,191
	Sewer	124,012,680	120,721,289
	Water	<u>108,872,543</u>	<u>106,212,973</u>
		<u>898,164,817</u>	<u>860,659,453</u>
Reserves (Schedule 3)	Funds	36,211,526	33,377,837
	Accounts	<u>40,820,004</u>	<u>35,365,769</u>
		<u>77,031,530</u>	<u>68,743,606</u>
Accumulated Surplus		<u>\$ 999,824,048</u>	<u>\$ 948,325,182</u>

## 15. Property Tax Levies

In addition to its own tax levies, the City is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the City and, organizations providing regional services in which the City has become a member. Taxes levied for other agencies are not included in City revenues. Total tax levies were comprised as follows:

	<u>2015</u>	<u>2015 Budget</u>	<u>2014</u>
<b>Municipal Tax Levies</b>	\$ 74,042,945	\$ 73,923,852	\$ 71,350,132
<b>Levies for other authorities</b>			
School taxes	32,226,532	32,236,920	31,557,469
Greater Vancouver Transit Authority	5,562,484	5,562,485	5,549,289
British Columbia Assessment	935,092	935,092	926,951
Greater Vancouver Regional District	885,216	885,216	845,473
Dyking Districts	873,426	873,423	760,165
Municipal Finance Authority	<u>3,041</u>	<u>3,041</u>	<u>2,901</u>
<b>Total Collections for Others</b>	<u>40,485,791</u>	<u>40,496,177</u>	<u>39,642,248</u>
<b>Total Tax Levies</b>	<u>\$ 114,528,736</u>	<u>\$ 114,420,029</u>	<u>\$ 110,992,380</u>

# Consolidated Financial Statements

## 16. Government Transfers

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

	<u>2015</u>		<u>2014</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ -	\$ 354,582	\$ 484,424	\$ 279,382
Provincial Gov't	29,263	1,442,185	82,694	763,750
TransLink	779,171	854,532	329,831	386,761
Other	<u>109,500</u>	<u>68,319</u>	<u>46,000</u>	<u>138,643</u>
Total	<u>\$ 917,934</u>	<u>\$ 2,719,618</u>	<u>\$ 942,949</u>	<u>\$ 1,568,536</u>

## 17. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 12, 2015. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	<b>Financial Plan Bylaw</b>	<b>Financial Statement Budget</b>
<b>Revenue</b>		
Taxation	\$ 73,923,852	\$ 73,923,852
User fees and other revenue	39,048,881	39,048,881
Other	50,971,570	50,971,570
Contributed subdivision infrastructure	<u>16,500,000</u>	<u>16,500,000</u>
<b>Total Revenue</b>	<u>180,444,303</u>	<u>180,444,303</u>
<b>Expenses</b>		
Protective services	37,146,888	37,146,888
Transportation services	19,582,665	19,582,665
Recreation and cultural	22,572,713	22,572,713
Water utility	17,856,192	17,856,192
Sewer utility	10,130,292	10,130,292
General Government	17,329,253	17,329,253
Planning, public health and other	<u>5,730,392</u>	<u>5,730,392</u>
<b>Total expenses</b>	<u>130,348,395</u>	<u>130,348,395</u>
<b>Annual Surplus</b>	<b>\$ <u>50,095,908</u></b>	<b>\$ <u>50,095,908</u></b>
Less:		
Capital expenditures	101,313,329	
Debt repayment	3,952,529	
Add:		
Interfund transfers	27,998,467	
Amortization	20,123,835	
Borrowing proceeds	<u>7,047,648</u>	
	<u>\$ -</u>	

# Consolidated Financial Statements

## 18. Expenditures and Expenses by Object

	Operations	Capital Acquisitions	2015 Total	2015 Budget	2014 Total
Goods and services	\$ 55,862,092	\$ 20,039,612	\$ 75,901,704	\$ 150,431,550	\$ 71,849,529
Wages and salaries	41,619,187	826,597	42,445,784	42,169,415	41,088,886
Interest	<u>1,975,261</u>	<u>-</u>	<u>1,975,261</u>	<u>2,407,287</u>	<u>2,139,323</u>
Total Expenditures	99,456,540	20,866,209	120,322,749	195,008,252	115,077,738
Amortization expenses	19,935,997	-	19,935,997	20,123,835	19,093,893
Contributed tangible capital assets	<u>-</u>	<u>36,744,306</u>	<u>36,744,306</u>	<u>16,500,000</u>	<u>23,232,212</u>
Total Expenditures and Expenses	<u>\$ 119,392,537</u>	<u>\$ 57,610,515</u>	<u>\$ 177,003,052</u>	<u>\$ 231,632,087</u>	<u>\$ 157,403,843</u>

## 19. Pension Plan

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. The plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The City paid **\$3,302,393** (2014 - \$3,004,843) for employer contributions while employees contributed **\$2,680,523** (2014 \$2,211,523) to the plan in fiscal 2015.

The next valuation will be as at December 31, 2015, with results available in late 2016.

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



# Consolidated Financial Statements

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## 20. Segmented Information

The City is a diversified municipal government entity in the province of British Columbia that provides a wide range of services to its citizens. Municipal services have been segmented by grouping activities that have similar service objectives (by function) and separately disclosed in the segment report. Where certain activities cannot be attributed to a specific segment they have been reported as unallocated. The segments and the services they provide are as follows:

### **Protective Services**

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

### **Transportation Services**

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

### **Recreation and Cultural**

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

### **Water Utility**

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

### **Sewer Utility**

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

### **General Government**

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

### **Planning, Public Health and Other**

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

### **Unallocated**

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



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# Consolidated Financial Statements

## Segment Report

### Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2015

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
<b>Revenue</b>					
Tax revenue	\$ -	\$ -	\$ -	\$ 121,931	\$ 864,220
Other revenues	5,798,392	1,056,720	5,835,039	14,631,931	8,760,364
Government transfers	73,281	2,118,797	217,873	-	-
Development revenue	11,928	6,452,185	2,970,819	3,213,030	-
Interest and investment income	-	-	-	-	-
Gaming Revenues	-	-	-	-	-
Refinancing and other gains	-	-	-	-	-
Loss on disposal of capital assets	17,434	(967,363)	240,584	(549,349)	(812,043)
Contributed infrastructure	-	24,884,048	2,938,600	2,963,857	5,957,801
<b>Total Revenue</b>	<b>5,901,035</b>	<b>33,544,387</b>	<b>12,202,915</b>	<b>20,381,400</b>	<b>14,770,342</b>
<b>Expenses</b>					
Operating:					
Goods and services	18,121,560	2,531,330	9,651,600	12,412,524	6,622,608
Labour	14,779,814	5,286,883	8,632,080	1,341,322	604,004
Debt Servicing	15,376	9,426	1,005,056	-	-
Sub total	32,916,750	7,827,639	19,288,736	13,753,846	7,226,612
Amortization	1,535,833	9,823,700	2,274,104	1,862,090	2,610,911
<b>Total Expenses</b>	<b>34,452,583</b>	<b>17,651,339</b>	<b>21,562,840</b>	<b>15,615,936</b>	<b>9,837,523</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (28,551,548)</b>	<b>\$ 15,893,048</b>	<b>\$ (9,359,925)</b>	<b>\$ 4,765,464</b>	<b>\$ 4,932,819</b>

# Consolidated Financial Statements

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2015 Actual	Total Budget	Total 2014 Actual
\$ -	\$ -	\$ 1,897,429	\$ 71,159,365	\$ <b>74,042,945</b>	\$ 73,923,852	\$ 71,350,132
1,739,503	1,606,527	2,271,263	-	<b>41,699,739</b>	39,048,881	38,572,819
1,081,486	-	146,115	-	<b>3,637,552</b>	5,071,436	2,511,485
207,846	-	-	-	<b>12,855,808</b>	38,732,134	8,693,788
-	-	-	2,417,402	<b>2,417,402</b>	1,868,000	2,424,880
-	-	-	1,161,956	<b>1,161,956</b>	1,050,000	1,056,051
-	-	-	-	-	(4,250,000)	-
409,258	-	(6,826)	-	<b>(1,668,305)</b>	-	(1,353,954)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>36,744,306</b></u>	<u>16,500,000</u>	<u>23,232,212</u>
3,438,093	1,606,527	4,307,981	74,738,723	<b>170,891,403</b>	180,444,303	146,487,413
2,894,633	458,654	3,169,183	-	<b>55,862,092</b>	65,618,221	53,130,560
8,532,332	-	2,442,752	-	<b>41,619,187</b>	42,199,051	40,284,322
<u>280,169</u>	<u>605,755</u>	<u>59,479</u>	<u>-</u>	<u><b>1,975,261</b></u>	<u>2,407,287</u>	<u>2,139,323</u>
11,707,134	1,064,409	5,671,414	-	<b>99,456,540</b>	110,224,559	95,554,205
<u>1,585,953</u>	<u>-</u>	<u>243,406</u>	<u>-</u>	<u><b>19,935,997</b></u>	<u>20,123,835</u>	<u>19,093,893</u>
<u>13,293,087</u>	<u>1,064,409</u>	<u>5,914,820</u>	<u>-</u>	<u><b>119,392,537</b></u>	<u>130,348,394</u>	<u>114,648,098</u>
\$ <u>(9,854,994)</u>	\$ <u>542,118</u>	\$ <u>(1,606,839)</u>	\$ <u>74,738,723</u>	\$ <u><b>51,498,866</b></u>	\$ <u>50,095,909</u>	\$ <u>31,839,315</u>



# Consolidated Financial Statements

Schedule 1

## Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2015

	Actual 2015	Budget 2015	Actual 2014
<b>Revenue</b>			
Taxes for municipal purposes	\$ 74,042,945	\$ 73,923,852	\$ 71,350,132
User fees and other revenues	41,699,739	39,048,881	38,572,819
Government transfers	2,719,618	2,421,073	1,568,536
Development Revenue	3,328,337	3,656,765	3,202,219
Interest and investment income	1,684,002	1,293,000	1,726,593
Gaming revenues	1,161,956	1,050,000	1,056,051
Refinancing and other gains	<u>1,279,143</u>	<u>4,250,000</u>	<u>129,733</u>
	<b>125,915,740</b>	<b>125,643,571</b>	<b>117,606,083</b>
<b>Expenses</b>			
Protective services	32,916,751	35,989,114	30,629,188
Transportation services	7,827,639	9,729,303	7,847,260
Recreation and cultural	19,288,737	19,572,064	18,967,143
Water utilities	13,753,846	15,848,314	13,361,203
Sewer utilities	7,226,611	7,856,593	7,063,314
General government	12,771,543	15,715,445	12,976,508
Public and environmental health	<u>5,671,413</u>	<u>5,513,727</u>	<u>4,709,589</u>
	<b>99,456,540</b>	<b>110,224,560</b>	<b>95,554,205</b>
<b>Annual Surplus</b>	<b>26,459,200</b>	<b>15,419,011</b>	<b>22,051,878</b>
<b>Internal transfers</b>			
Transfers to capital funds	(5,584,821)	(9,445,633)	(5,525,630)
Transfers to reserves	<u>(15,168,801)</u>	<u>(4,293,765)</u>	<u>(13,485,163)</u>
Increase in operating accumulated surplus	<b>5,705,578</b>	<b>1,679,613</b>	<b>3,041,085</b>
<b>Operating accumulated surplus-beginning of year</b>	<b><u>18,922,123</u></b>	<b><u>18,922,123</u></b>	<b><u>15,881,038</u></b>
<b>Operating accumulated surplus-end of year (Note 14)</b>	<b>\$ <u>24,627,701</u></b>	<b>\$ <u>20,601,736</u></b>	<b>\$ <u>18,922,123</u></b>

# Consolidated Financial Statements

## Schedule 2

### Schedule of Change in Capital Funds For the year ended December 31, 2015

	Actual 2015	Budget 2015	Actual 2014
<b>Revenue</b>			
Subdivision infrastructure contributions	\$ 36,744,306	\$ 16,500,000	\$ 23,232,212
Government transfers	917,934	2,650,363	942,949
Development fees	9,311,090	32,597,095	5,282,220
Other capital contributions	216,381	2,478,274	209,349
Disposal of tangible capital assets	(2,947,448)	-	(1,483,686)
Total Revenue	<u>44,242,263</u>	<u>54,225,732</u>	<u>28,183,044</u>
<b>Expenses</b>			
Amortization	<u>19,935,997</u>	<u>20,123,835</u>	<u>19,093,893</u>
Total Expenses	<u>19,935,997</u>	<u>20,123,835</u>	<u>19,093,893</u>
<b>Annual Surplus</b>	<b>24,306,266</b>	<b>34,101,897</b>	<b>9,089,151</b>
<b>Internal Transfers</b>			
Transfers and principal payments from revenue funds	5,584,821	9,445,633	5,525,630
Transfers from reserves	<u>7,614,277</u>	<u>34,546,849</u>	<u>10,559,077</u>
<b>Increase in capital funds</b>	<b>37,505,364</b>	<b>78,094,379</b>	<b>25,173,858</b>
<b>Capital funds - beginning of the year</b>	<u><b>860,659,453</b></u>	<u><b>860,659,453</b></u>	<u><b>835,485,595</b></u>
<b>Capital funds - end of the year</b> (Note 14)	<u><b>\$ 898,164,817</b></u>	<u><b>\$ 938,753,832</b></u>	<u><b>\$ 860,659,453</b></u>

# Consolidated Financial Statements

## Schedule 3

### Schedule of Change in Reserves

For the year ended December 31, 2015

	Actual 2015	Budget 2015	Actual 2014
<b>Revenue and Transfers</b>			
Revenue			
Interest and investment income	\$ 733,400	\$ 575,000	\$ 698,286
<b>Add (less)</b>			
Internal transfers			
Transfers from revenue funds	15,168,801	4,293,765	13,485,163
Transfers to capital funds	<u>(7,614,277)</u>	<u>(34,546,849)</u>	<u>(10,559,077)</u>
<b>Increase (decrease) in Reserved Accumulated Surplus</b>	8,287,924	(29,678,084)	3,624,372
<b>Reserved Accumulated Surplus - Beginning of the Year</b>	<u>68,743,606</u>	<u>68,743,606</u>	<u>65,119,234</u>
<b>Reserved Accumulated Surplus - End of Year (Note 14)</b>	<u>\$ 77,031,530</u>	<u>\$ 39,065,522</u>	<u>\$ 68,743,606</u>



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# Consolidated Financial Statements

Schedule 4

## Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2014

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



# Consolidated Financial Statements

Dec 31, 2014 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2015 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 18,691,327	\$ -	\$ 1,210,018	\$ -	\$ 17,481,309	\$ 1,005,056
2,592,065	-	167,791	-	2,424,274	139,369
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	54,838
625,000	-	-	-	625,000	18,246
1,520,000	-	-	-	1,520,000	44,080
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,300</u>
43,103,392	-	1,377,809	-	41,725,583	2,095,259
5,084,059	-	547,382	207,615	5,839,056	207,615
1,017,227	-	493,877	45,411	1,556,515	45,411
64,289	-	31,213	2,870	98,372	2,870
75,174	-	36,498	3,356	115,028	3,356
<u>34,619</u>	<u>-</u>	<u>16,808</u>	<u>1,546</u>	<u>52,973</u>	<u>1,546</u>
6,275,368	-	1,125,778	260,798	7,661,944	260,798
<u>\$ 36,828,024</u>	<u>\$ -</u>	<u>\$ 2,503,587</u>	<u>\$ 260,798</u>	<u>\$ 34,063,639</u>	<u>\$ 1,834,461</u>

# Consolidated Financial Statements

## Schedule 5

### Schedule of Tangible Capital Assets

For the year ended December 31, 2015

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 196,658,685	\$ 89,153,344	\$ 311,793,158	\$ 226,537,250
Additions	5,252,741	813,320	12,160,101	18,471,609
Disposals	<u>(39)</u>	<u>(222,674)</u>	<u>(917,200)</u>	<u>(743,736)</u>
	201,911,387	89,743,990	323,036,059	244,265,123
<b>Accumulated Amortization</b>				
Opening balance	-	41,173,559	104,275,549	55,209,985
Amortization expense	-	2,892,943	6,029,213	3,314,087
Effect of disposals	<u>-</u>	<u>(183,390)</u>	<u>(509,143)</u>	<u>(150,358)</u>
	<u>-</u>	<u>43,883,112</u>	<u>109,795,619</u>	<u>58,373,714</u>
<b>Net Book Value as at December 31, 2015</b>	<u>\$ 201,911,387</u>	<u>\$ 45,860,878</u>	<u>\$ 213,240,440</u>	<u>\$ 185,891,409</u>
<b>Net Book Value as at December 31, 2014</b>	\$ 196,658,685	\$ 47,979,785	\$ 207,517,609	\$ 171,327,265

<sup>1</sup> Historical cost includes work in progress at December 31, 2015 of **\$9,371,923** (\$2,597,379 for 2014) comprised of: Land \$202,240 (\$96,447 for 2014); Buildings \$532,501 (\$111,085 for 2014); Transportation network \$8,375,477 (\$1,842,195 for 2014); Storm system \$48,431 (\$48,431 for 2014); Fleet and equipment \$8,563 (\$- for 2014); Technology \$9,531 (\$43,619 for 2014); Water system \$195,180 (\$406,883 for 2014); Sanitary system \$- (\$7,998 for 2014); and Other \$- (\$40,722 for 2014). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$4,226,923 (\$350,077 for 2014) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$630,730 (\$714,099 for 2014) and structures at \$14,196,810 (\$13,748,111 for 2014)

# Consolidated Financial Statements

<b>Fleet and Equipment</b>	<b>Technology</b>	<b>Water System</b>	<b>Sanitary System</b>	<b>Other<sup>3</sup></b>	<b>Total</b>
\$ 26,564,847	\$ 9,719,154	\$ 134,967,946	\$ 159,200,865	\$ 27,612,280	\$ 1,182,207,527
1,573,811	863,672	4,944,295	6,705,202	1,403,975	52,188,726
<u>(963,551)</u>	<u>(178,659)</u>	<u>(702,872)</u>	<u>(1,200,492)</u>	<u>(255,521)</u>	<u>(5,184,744)</u>
27,175,107	10,404,167	139,209,369	164,705,575	28,760,734	1,229,211,509
12,549,448	4,975,804	29,762,503	39,874,802	13,150,069	300,971,719
1,400,279	792,656	1,772,765	2,703,574	1,030,480	19,935,997
<u>(818,251)</u>	<u>(166,232)</u>	<u>(153,523)</u>	<u>(359,120)</u>	<u>(247,356)</u>	<u>(2,587,373)</u>
<u>13,131,476</u>	<u>5,602,228</u>	<u>31,381,745</u>	<u>42,219,256</u>	<u>13,933,193</u>	<u>318,320,343</u>
<u>\$ 14,043,631</u>	<u>\$ 4,801,939</u>	<u>\$ 107,827,624</u>	<u>\$ 122,486,319</u>	<u>\$ 14,827,541</u>	<u>\$ 910,891,167</u>
\$ 14,015,399	\$ 4,743,350	\$ 105,205,443	\$ 119,326,063	\$ 14,462,211	\$ 881,235,810

# Consolidated Financial Statements

Schedule 6

## Continuity Schedule of Reserves

For the year ended December 31, 2015

	<u>Balance Dec. 31, 2014</u>	<u>Interest Allocated</u>
<b>Reserve Funds</b>		
Local Improvements	\$ 2,538,017	\$ 12,500
Equipment Replacement	11,986,081	183,122
Capital Works	11,405,241	165,404
Fire Department Capital Acquisition	5,585,277	92,695
Sanitary Sewer	1,591,334	23,435
Land	<u>271,887</u>	<u>4,001</u>
<b>Total Reserve Funds</b>	33,377,837	481,157
<b>Reserve Accounts</b>		
Specific Projects - Capital	4,583,648	-
Specific Projects - Operating	7,887,243	-
Self Insurance	832,090	12,436
Police Services	6,023,054	86,385
Core Development	1,511,459	23,329
Recycling	1,179,983	15,894
Community Development	1,330	19
Building Inspections	1,951,137	27,458
Gravel Extraction	661,008	10,139
Community Works (Gas Tax)	271,332	-
Facility Maintenance	1,392,917	23,572
Snow Removal	686,015	-
Cemetery Maintenance	84,810	-
Infrastructure Sustainability (Town Centre Buildings)	223,188	-
Infrastructure Sustainability (Road Network)	1,527,202	26,596
Infrastructure Sustainability (Drainage)	372,431	8,005
Drainage Improvements	491,678	15,383
Critical Infrastructure	208,672	3,027
Infrastructure Grants Contribution	3,557	-
Gaming Revenues	453,492	-
Self Insurance (sewer utility)	128,373	-
Self Insurance (water utility)	106,728	-
Specific Projects (sewer utility)	2,204,628	-
Specific Projects (water utility)	<u>2,579,794</u>	<u>-</u>
<b>Total Reserve Accounts</b>	<u>35,365,769</u>	<u>252,243</u>
<b>Total Reserves</b>	<u><b>\$ 68,743,606</b></u>	<u><b>\$ 733,400</b></u>

# Consolidated Financial Statements

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<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2015</u>
\$ -	\$ -	\$ 2,550,517
2,550,733	(1,626,647)	13,093,289
556,436	(503,786)	11,623,295
1,407,469	(31,019)	7,054,422
-	-	1,614,769
(653)	-	275,235
4,513,985	(2,161,452)	36,211,527
3,651,327	(2,091,154)	6,143,821
509,973	-	8,397,216
(14,175)	-	830,351
673,698	(47,249)	6,735,888
201,173	(15,542)	1,720,419
323,930	(6,020)	1,513,787
-	-	1,349
516,253	-	2,494,848
56,684	-	727,831
271,332	(542,664)	-
475,517	(51,808)	1,840,198
-	-	686,015
(54,029)	-	30,781
116,588	(10,361)	329,415
1,576,122	(1,419,241)	1,710,679
(47,466)	(332,970)	-
1,085,156	(69,669)	1,522,548
-	(10,776)	200,923
-	-	3,557
422,480	(96,018)	779,954
6,500	-	134,873
6,500	-	113,228
314,872	(363,810)	2,155,690
562,379	(395,541)	2,746,632
10,654,814	(5,452,823)	40,820,003
<b><u>\$ 15,168,799</u></b>	<b><u>\$ (7,614,275)</u></b>	<b><u>\$ 77,031,530</u></b>



# General Comparative Statistics

Municipal Government Incorporated September 12, 1874

Mayor and 6 Council Members

	2015	2014	2013	2012	2011	2005
Population <sup>1</sup>	81,247	80,817	79,272	78,879	77,730	73,280
Registered Voters <sup>2</sup>	53,839	53,839	51,089	51,089	51,089	46,748
Local Unemployment Rate <sup>3</sup>	5.6%	5.5%	6.8%	6.7%	7.3%	5.7%
Municipal Full-Time Employees <sup>4</sup>	383	406	367	365	355	260
Total Part-time Hours	286,236	278,372	266,308	270,468	261,465	153,481

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

1. School District No. 42	1,675	6. Arcus Community Resources	265
2. Ridge Meadows Hospital	1,345	7. Fraser Regional Corrections	250
3. City of Maple Ridge	610	8. West Coast Auto Group	225
4. Overwaitea Food Group	352	9. Advantec Global Innovations	200
5. Ridge Meadows Association for Community Living	300	10. Safeway	105

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

Elementary Schools	17	17	17	17	16	18
Secondary Schools	5	5	5	5	5	5
Alternate/Special Education Schools	4	4	4	4	4	2
Continuing Education Facilities	1	1	1	1	1	1
Private Schools	5	5	5	5	5	3
Preschools	17	19	20	21	20	20
Day Care Centres	101	102	103	96	115	88

No. of Properties (Folios)	29,680	29,338	28,729	28,367	27,943	24,318
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## Land Area-Designated Land Use (in Ha) <sup>7</sup>

Residential	5,627	5,625	5,648	5,647	5,651	5,711
Agricultural <sup>8</sup>	3,576	3,583	3,585	3,586	3,590	3,711
Park/Conservation <sup>8</sup>	1,996	1,990	1,966	1,965	1,954	1,921
Employment <sup>9</sup>	706	706	706	707	710	508
Mixed Use	76	76	76	76	76	—
Institutional/Civic <sup>10</sup>	336	336	336	336	336	236
Forest <sup>11</sup>	2,443	2,443	2,443	2,443	2,443	—
Transportation/Utilities <sup>12</sup>	—	—	—	—	—	272

<b>Total Designated Land</b>	<b>14,760</b>	<b>14,760</b>	<b>14,760</b>	<b>14,760</b>	<b>14,760</b>	<b>12,359</b>
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<b>Non-Designated Land</b>	<b>11,950</b>	<b>11,950</b>	<b>11,950</b>	<b>11,950</b>	<b>11,950</b>	<b>14,351</b>
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<b>Total Land Area (in Ha)</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>
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## Roads (in Km) <sup>13</sup>

Paved	489	481	477	473	470	443
Unpaved	6	6	6	6	6	7

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

Sanitary	310	303	296	279	270	248
Storm <sup>14</sup>	315	310	305	296	291	259

<b>Water Lines (in Km) <sup>13</sup></b>	<b>399</b>	<b>399</b>	<b>390</b>	<b>382</b>	<b>379</b>	<b>353</b>
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## Parks Area (in Ha) (No. of Parks in Brackets) <sup>15</sup>

Municipal <sup>16</sup>	(63) 256	(62) 256	(62) 256	(61) 256	(58) 254	(49) 213
Regional	( 2) 434	( 2) 416	( 2) 416	( 2) 416	( 2) 416	( 2) 414
Provincial <sup>17</sup>	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596	( 1) 55,596

<sup>1</sup> Maple Ridge Planning Department and Metro Vancouver

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

<sup>3</sup> Statistics Canada ([www.statcan.gc.ca/tables-tableaux/sum-som/I01/cst01/lfs04-eng.htm](http://www.statcan.gc.ca/tables-tableaux/sum-som/I01/cst01/lfs04-eng.htm))

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

<sup>5</sup> Economic Development (approximate numbers)

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

<sup>7</sup> Revised as a result of the Official Community Plan – Planning Department

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

<sup>9</sup> Land use category has changed

<sup>10</sup> Land use category has changed – Schools are now included in the Institutional figure

<sup>11</sup> Reporting method has changed

<sup>12</sup> Designation no longer exists. Most land captured under Forest

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

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

<sup>15</sup> Maple Ridge Parks & Facilities Department

<sup>16</sup> Addition to the existing North Alouette River Greenway increased hectares

<sup>17</sup> 11,700 ha are within Municipal boundary

# General Comparative Statistics

	2015	2014	2013	2012	2011	2005
<b>Dog Licences Issued</b> <sup>18</sup>	8,349	8,450	8,467	8,546	8,567	8,104
<b>Business Licences Issued</b> <sup>19</sup>	4,370	4,271	4,277	4,215	4,199	4,404
<b>Building Permits</b>						
Total Issued <sup>19</sup>	1,033	868	684	638	796	899
Value <sup>18</sup>	\$188,753,000	\$120,703,790	\$135,383,000	\$111,574,000	\$134,356,000	\$108,453,000
<b>Police</b> <sup>20</sup>						
RCMP Members	96.0	94.0	90.0	87.0	86.0	79.0
Integrated Homicide Investigation (IHIT)	2.7	2.8	3.0	3.1	3.1	—
Emergency Response Team (ERT)	1.2	1.3	1.7	1.7	1.7	—
Police Dog Service (PDS)	1.5	1.4	1.7	1.7	1.7	—
Forensic Identification Service (FIS)	2.6	2.8	2.7	2.7	2.7	—
LMD Reconstructionists (ICARS)	0.6	0.7	0.8	0.8	0.8	—
Community Safety Officers	3.0	3.0	3.0	3.0	3.0	—
Auxiliary Police Officers	19.0	20.0	32.0	31.0	23.0	39.0
<b>Fire Personnel:</b> <sup>21</sup>						
Fire Chiefs/Directors	1	1	1	2	2	2
Deputy Chief	1	1	1	—	—	—
Assistant Fire Chiefs	4	4	4	4	4	4
Fire Training Officer	1	1	1	1	1	—
Fire Captains	8	8	8	8	8	2
Fire Lieutenants	4	5	5	4	4	—
Full-Time Firefighters	41	36	35	38	32	6
Paid-on-call: - Hall No. 1	28	31	25	29	29	53
- Hall No. 2	15	15	16	19	20	20
- Hall No. 3	18	17	16	18	15	28
<b>Accumulated Surplus</b>						
Funded Reserves	\$ 77,031,530	\$ 68,743,606	\$ 65,119,234	\$ 61,076,557	\$ 52,907,465	\$ 39,385,306
Capital Fund	—	—	—	—	—	(1,638,163)
Equity in Capital Assets	898,164,817	860,659,453	835,485,595	787,906,788	775,302,166	—
Operating Surplus	24,627,701	18,922,123	15,881,038	13,235,095	11,435,382	11,071,554
<b>Total Surplus and Reserves</b> <sup>22</sup>	\$999,824,048	\$948,325,182	\$916,485,867	\$862,218,440	\$839,645,013	\$ 48,818,697
<b>Long Term Debt</b>						
Parks & Recreation	\$ 17,481,309	\$ 18,691,327	\$ 19,868,118	\$ 21,012,595	\$ 22,125,645	\$ 28,724,376
Public Works	1,118,485	1,657,773	2,176,359	2,675,000	—	446,129
Protective Services	526,628	560,711	593,486	625,000	—	—
Public Health	2,051,999	2,110,207	2,166,180	2,220,000	—	—
General Government	12,885,218	13,808,006	14,697,271	15,554,127	16,379,839	20,169,576
<b>Total General Fund</b>	\$ 34,063,639	\$ 36,828,024	\$ 39,501,414	\$ 42,086,722	\$ 38,505,484	\$ 49,340,081
<b>Waterworks Utility</b>	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 35,468
<b>Sanitary Sewer Utility</b>	—	—	—	—	—	402,295
<b>Total Gross Debt</b>	\$ 34,063,639	\$ 36,828,024	\$ 39,501,414	\$ 42,086,722	\$ 38,505,484	\$ 49,777,844
<b>Debt Per Capita</b>	\$ 419	\$ 458	\$ 498	\$ 535	\$ 496	\$ 679
<b>Debt Payment as a Percentage of Expenses</b> <sup>23</sup>	4.0%	4.2%	4.1%	3.8%	4.0%	9.0%
<b>Remaining Debt Servicing Capacity</b> <sup>24</sup>	\$ 22,835,774	\$ 20,600,856	\$ 17,908,517	\$ 19,180,654	\$ 16,836,886	N/A

<sup>18</sup> Maple Ridge Finance Department

<sup>19</sup> Maple Ridge Licences, Permits & Bylaws Department

<sup>20</sup> Centralization of 5 members – 2 PDS and 3 FIS + 1 reg member increase of new Traffic Sgt. Position, IHIT–started 2nd quarter 2003, ERT–started 2nd quarter 2006 – Ridge Meadows RCMP

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

<sup>22</sup> New accounting standards were adopted effective January 1, 2008. These new standards required the District to record tangible capital assets at cost and include them in the accumulated surplus total. This information is not available for years prior to 2008 – Maple Ridge Finance Department

<sup>23</sup> As a result of the new accounting standards debt payment is now calculated as a percentage of expenses. Prior to 2008 it was calculated as a percentage of non-capital expenditures – Maple Ridge Finance Department

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

# Permissive Tax Exemptions

Through the adoption of an annual bylaw, the City Council provides a permissive exemption from City taxation to certain groups and organizations, which are evaluated and chosen at the discretion of Council. The legal capacity to provide these permissive tax exemptions is through powers granted to the Council in the Community Charter.

The Community Charter legislation took effect on January 1, 2004 and as a requirement of this legislation the City must include in its Annual Report, a listing of each permissive tax exemption granted under the annual bylaw and the amount of taxes that would have been imposed on the property if it were not exempt for that year. Another provision of the Community Charter requires the City to advertise the proposed permissive tax exemption by-law prior to its adoption. These changes incorporated into the Community Charter provide improved transparency into the City's dealings and allow for the public to provide input.

The purpose of granting permissive tax exemptions is to support organizations providing services considered to be an extension of City services and programs that are deemed to contribute to the well being of the community. In order for an organization to be considered for a permissive tax exemption they must submit an application requesting an exemption, with the exception of churches and schools. They must operate on a not-for-profit basis, they must be in good standing with the Registrar of Companies, and they must be apolitical and non-restrictive in their membership, executive, and event participation.

Permissive tax exemptions for churches and schools are handled differently. Churches and schools are granted a statutory exemption under the Community Charter, which provides for a general exemption from taxation over which the City Council does not have any legislative powers or authority. The exemptions granted under this legislation provide tax exemption for the main building and the land on which the building stands, leaving the remainder of the property as taxable. The City's permissive tax exemption policies grant an automatic permissive tax exemption for additional land and buildings not covered by the statutory exemption to a maximum of 2.023 hectares.

All permissive tax exemptions can be provided for the land or improvements of the property, or any combination thereof, in whole or in part. Partial exemptions are usually granted if only a portion of the property is used in conjunction with the criteria listed above.

To coincide with the statutory powers granted through the legislation of the Community Charter, the City Council has adopted guidelines pertaining to permissive tax exemptions as a whole and a set of more specific policies regarding what types of organizations will and will not be considered for permissive tax exemptions.

The guidelines are in place to:

- Prevent the downloading/offloading of services that are the responsibility of senior governments.
- Ensure that local residents are not subsidizing residents from other municipalities.
- Confirm that where a permissive tax exemption is granted that all residents of Maple Ridge have access to the service provided.
- Guarantee that property tax exemption does not provide for an unfair competitive advantage.
- Ascertain that the services fall under the responsibility of local government.

The Permissive Tax Exemptions granted for the 2014 taxation year are exempted under **Bylaw #7105-2014**, adopted on **September 30, 2014**.

## 2015 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Forgone
Alouette Home Start Society	11932 221 Street	\$ 1,783
Cam Neely Arena ( <b>90% exemption</b> )	23448 105 Avenue	49,648
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	7,440
Girl Guides of Canada	26521 Ferguson Avenue	8,079
Golden Ears Winter Club ( <b>95% exemption</b> )	23588 105 Avenue	37,248
Katie's Place	Unit 2 – 10235 Jackson Road	2,463
Maple Ridge Golf Course	20818 Golf Lane	29,604
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	146,840
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,748
Ridge Meadows Recycling Society	10092 236 Street	16,007
Ridge Meadows Senior Society	12148 224 Street	47,089
Ruskin Community Hall	28395 96 Avenue	4,108
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	15,417
Society for the Prevention of Cruelty to Animals	Unit 1 – 10235 Jackson Road	34,255

# Permissive Tax Exemptions

Property	Address	Taxes Foregone
<b><u>Heritage</u></b>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	6,987
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,086
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	4,979
Old Japanese School House (Fraser Information Society)	11739 223 Street	3,654
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,648
<b><u>Churches</u></b>		
Apostles of Infinite Love, Canada	27289 96 Avenue	2,836
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	28,263
Burnett Fellowship Baptist Church	20639 123 Avenue	3,840
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	5,030
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	5,108
Church of the Nazarene	21467 Dewdney Trunk Road	5,566
First Church Christ Scientist	11916 222 Street	2,646
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	11,276
High Way Church	21746 Lougheed Highway	6,201
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	5,701
Maple Ridge Baptist Church	22155 Lougheed Highway	48,292
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	5,822
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	4,435
Pentecostal Assemblies of Canada	11756 232 Street	9,891
Port Hammond United Church	11391 Dartford Street	1,653
President of the Lethbridge Stake (Mormon Church)	11750 207 Street	5,021
Roman Catholic Archbishop of Vancouver	22561 121 Street	3,610
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	8,533
Ruskin Gospel Church	28304 96 Avenue	3,371
St. John the Divine Anglican Church	21299 River Road	5,107
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	4,617
Timberline Ranch	22351 144 Avenue	405
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	17,302
Trustees of the Congregation of the Haney Presbyterian Church	11858 216 Street	6,936
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	5,357
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	3,068
Wildwood Fellowship Church	10810 272 Street	3,252
<b><u>Schools</u></b>		
Haney - Pitt Meadows Christian School Association	12140 203 Street	5,184
Meadowridge School Society	12224 240 Street	12,323
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,382
<b>2015 Property Taxes Forgone Through Permissive Tax Exemptions</b>		<b>\$662,111</b>

# Major Property Tax Payers

	Registered Owner	Primary Property	Taxes Levied
1.	Sun Life Assurance Company of Canada	Westgate Shopping Centre	\$1,084,521
2.	BC Hydro & Power Authority	Distribution Lines	1,008,632
3.	Bucci Investment Corporation Inc	Valley Fair Mall	810,428
4.	Interfor Corp.	Lumber Mills	692,708
5.	M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	633,055
6.	Narland Properties (Haney) Ltd.	Haney Place Mall	629,435
7.	FortisBC Energy Inc.	Gas Lines	476,970
8.	Telus (BC Telephone Company)	Poles, Lines, Towers	469,223
9.	Canadian Pacific Railway Co.	Railway Tracks	339,273
10.	22475 Dewdney Trunk Road Inc.	Maple Ridge Square	327,227
11.	Canadian Property Holdings	Retail	312,290
12.	Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	267,807
13.	E-One Moli Energy (Canada) Limited	20000 Stewart Crescent	254,576
14.	487559 BC Ltd	Shopping Centre	240,003
15.	Marv Jones Properties	Shopping Centre & Auto Dealership	239,354
16.	Ridge Meadows U-Lok	Storage/Warehousing	214,629
17.	Runnel Holdings Ltd	Shopping Centre & Fast Food	197,199
18.	Viam Holdings Ltd.	Strata Rental Units	195,266
19.	Stella-Jones Canada Inc	Storage/Warehousing	189,344
20.	0766349 BC Ltd	Lumber Remanufacturing	188,855
21.	Maple Ridge Senior Village Holdings Ltd	Senior Living	183,311
22.	Great Pacific Industries	Shopping Centre	176,741
23.	0800957 BC Ltd	Lumber Remanufacturing	168,559
24.	Kanaka Business Park Development Ltd	Business Park	167,623
25.	Ron Jones Ltd.	Retail	167,243
26.	Squamish Projects Ltd	Lumber Mills	156,521
27.	Royal Canadian Legion Branch No 88	Strata Rental Units/Legion	155,392
28.	Target Products Ltd	Storage/Warehousing/Vacant Land	143,436
29.	R P M Holdings Ltd	Auto Dealership	138,935

# Assessment/Taxation Comparative Statistics

	2015	2014	2013	2012	2011	2005
<b>Assessment for General Taxation <sup>1</sup></b>						
Land	\$ 8,896,652,784	\$ 8,409,147,922	\$ 8,193,398,168	\$ 8,212,774,149	\$ 7,893,170,824	\$ 4,833,879,324
Less: Exempt Land	<u>838,820,571</u>	<u>806,645,636</u>	<u>800,313,105</u>	<u>811,751,851</u>	<u>785,774,918</u>	<u>469,209,864</u>
Net Land Assessment	\$ 8,057,832,213	\$ 7,602,502,286	\$ 7,393,085,063	\$ 7,401,022,298	\$ 7,107,395,906	\$ 4,364,669,460
<b>Improvements</b>						
Less: Exempt Imp & Utilities	<u>716,930,914</u>	<u>684,076,357</u>	<u>563,485,980</u>	<u>580,271,129</u>	<u>535,224,486</u>	<u>413,194,210</u>
Net Improvement Assessment	\$ 5,111,692,633	\$ 5,031,959,348	\$ 5,119,877,228	\$ 5,058,146,477	\$ 5,122,565,870	\$ 2,932,882,385
<b>Total Taxable Assessment</b>	<b>\$13,169,524,846</b>	<b>\$12,634,461,634</b>	<b>\$12,512,962,291</b>	<b>\$12,459,168,775</b>	<b>\$12,229,961,776</b>	<b>\$ 7,297,551,845</b>
<b>Assessment for School Taxation <sup>1</sup></b>	<b>\$13,147,843,170</b>	<b>\$12,591,048,264</b>	<b>\$12,407,006,433</b>	<b>\$12,342,368,776</b>	<b>\$12,074,728,558</b>	<b>\$ 7,223,372,588</b>
<b>General &amp; Debt Tax Rates (per \$1,000) <sup>2</sup></b>						
Residential	\$ 4.4087	\$ 4.4199	\$ 3.8564	\$ 3.7089	\$ 3.5654	\$ 3.9761
Utilities	39.4395	39.6181	36.0138	36.2833	36.5885	39.3299
Industrial	32.8020	34.5830	33.5237	32.9650	31.3503	56.1162
Business/Other	12.1314	12.6098	11.0118	10.6591	11.0721	14.2180
Seasonal/Recreational	12.1314	12.6858	10.8926	10.4940	10.3621	11.4987
Farm	31.5082	30.0585	25.0879	24.4024	23.0294	16.7997
<b>School Tax Rate (per \$1,000) <sup>1</sup></b>						
Residential	\$ 2.0032	\$ 2.0544	\$ 2.0390	\$ 2.0127	\$ 2.0126	\$ 2.8888
Utilities	13.6000	13.6000	14.0000	14.2000	14.1000	14.9000
Industrial	2.3200	2.4000	2.4800	2.5600	2.6400	12.5000
Business/Other	5.8000	6.0000	6.2000	6.4000	6.6000	9.6000
Seasonal/Recreational	3.3000	3.4000	3.4000	3.4000	3.4000	4.5000
Farm	3.4500	3.4500	3.4500	3.4500	3.4000	6.8000
<b>Residential Tax Rate (per \$1,000) <sup>2</sup></b>						
General (incl. Reg. Library)	\$ 4.4087	\$ 4.4199	\$ 3.8564	\$ 3.7089	\$ 3.5654	\$ 3.9761
Debt after 2004 incl. above 2005=Fire	.0626	.0426	.4269	.3799	.3324	.0677
Transit Authority (GVTA)	.3173	.3315	.3252	.3244	.3500	.4738
Local School Levy	2.0032	2.0544	2.0390	2.0127	2.0126	2.888
Regional District	.0585	.0586	.0624	.0575	.0658	.0925
Municipal Finance Authority	.0002	.0002	.0002	.0002	.0002	.0003
BC Assessment	<u>.0596</u>	<u>.0619</u>	<u>.0610</u>	<u>.0599</u>	<u>.0621</u>	<u>.0920</u>
	\$ 6.9101	\$ 6.9691	\$ 6.7711	\$ 6.5435	\$ 6.3885	\$ 7.5912
<b>Utilities &amp; Penalties</b>						
Current Years Levy	\$131,595,549	\$127,677,318	\$122,454,692	\$117,585,020	\$112,008,686	\$ 78,592,514
Per Capita	\$ 1,700	\$ 1,608	\$ 1,542	\$ 1,494	\$ 1,443	\$ 1,073
Collections	\$127,746,089	\$123,129,862	\$117,829,626	\$112,753,690	\$107,423,059	\$ 75,871,676
Percent of Levy	97.07%	96.44%	96.22%	95.89%	95.91%	96.54%
Gross Tax Collections	\$131,969,749	\$127,733,292	\$122,315,910	\$117,147,840	\$111,075,275	\$ 78,242,273
Percent of Current Levy	100%	100%	99.89%	99.63%	99.17%	99.55%
Taxes Outstanding	\$ 6,232,256	\$ 6,606,456	\$ 6,662,430	\$ 6,523,648	\$ 6,086,468	\$ 3,418,895

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

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



# Property Assessments & Tax Rates

By Property Class

	<u>Residential</u>	<u>Utilities</u>	<u>Major Industrial</u>	<u>Light Industrial</u>	<u>Business Other</u>	<u>Seasonal Recreational</u>	<u>Farm</u>
<b>Analysis of 2015 Taxable Values</b>							
For General Purposes (\$ in 1,000's)	12,003,715	13,495	17,230	223,043	904,222	2,901	4,918
Percentage of Taxable Values	91.15%	.10%	.13%	1.69%	6.87%	.02%	.04%
Percentage of General Taxation	77.96%	.78%	.83%	3.99%	16.16%	.06%	.22%

## Analysis of 2015 Rates (Per \$1,000)

General and Debt	4.4087	39.4395	32.8020	12.1314	12.1314	12.9694	31.5082
Park & Rec Improvement Levy	.0262	.2345	.1950	.0721	.0721	.0771	.1873
Drainage, Park & Rec Improvement	.0364	.3260	.2712	.1003	.1003	.1072	.2605
School	2.0032	13.6000	2.3200	5.8000	5.8000	3.3000	3.4500
BC Assessment	.0596	.5030	.5030	.1679	.1679	.0596	.0596
Municipal Finance Authority	.0002	.0007	.0007	.0007	.0005	.0002	.0002
Regional District and 911 Emergency	.0585	.2048	.1989	.1989	.1433	.0585	.0585
Transit Authority	.3173	2.6073	2.0016	1.6166	1.3669	.2885	.3630

- 
1. Properties are categorized into 9 different classes for assessment and taxation purposes
  2. Maple Ridge has no properties within classes 3 (Forestry) and 7 (Tree Farm)
  3. Tax revenue requirements are approved by Council through the Business Planning Process. Property Assessments, as determined by BC Assessments are used to derive the tax rates levied to property owners to realize the required revenue.

# Revenue & Expenses

## Last Five Fiscal Years Comparison

Revenue					
	2015	2014	2013	2012	2011
Property Taxes	\$ 74,042,945	\$ 71,350,132	\$ 68,079,360	\$ 64,939,423	\$ 61,065,872
Fees	41,699,739	38,572,819	35,843,766	34,698,238	32,936,021
Investment Income	2,417,402	2,424,879	2,577,212	3,486,028	3,473,800
Developer Contributions	49,600,114	31,926,000	56,381,553	22,336,304	23,796,028
Government Transfers	4,799,508	3,567,536	4,692,641	5,240,643	13,574,005
Other Proceeds and Gains (losses)	(1,668,305)	(1,353,953)	(2,449,158)	(1,530,761)	(530,207)
	<u>\$170,891,403</u>	<u>\$146,487,413</u>	<u>\$165,125,374</u>	<u>\$129,169,875</u>	<u>\$134,315,519</u>
<b>Expenses</b>					
<u>Analysis by function</u>					
Protective Services	\$ 34,452,583	\$ 31,988,914	\$ 31,159,175	\$ 30,619,435	\$ 28,793,697
Transportation Services	17,651,339	17,323,495	16,624,764	16,781,930	16,032,874
Recreation & Cultural	21,562,840	21,183,974	19,628,824	19,529,726	19,729,780
Water Utility	15,615,936	15,375,275	14,809,051	13,138,936	10,581,132
Sewer Utility	9,837,523	9,341,867	9,582,651	9,279,252	8,787,219
General Government	14,357,496	14,517,314	13,565,957	13,307,270	12,816,529
Planning, Public Health & Other	5,914,820	4,917,259	5,487,525	3,939,899	3,665,417
	<u>\$119,392,537</u>	<u>\$114,648,098</u>	<u>\$110,857,947</u>	<u>\$106,596,448</u>	<u>\$100,406,648</u>
<u>Analysis by object</u>					
Goods and Services	\$ 55,862,092	\$ 53,130,560	\$ 53,384,258	\$ 49,979,189	\$ 45,780,996
Wages and Salaries	41,619,187	40,284,322	37,273,383	36,623,805	35,098,108
Interest and Financing Fees	1,975,261	2,139,323	2,249,331	2,372,700	2,391,798
Amortization Expense	19,935,997	19,093,893	17,950,975	17,620,754	17,135,746
	<u>\$119,392,537</u>	<u>\$114,648,098</u>	<u>\$110,857,947</u>	<u>\$106,596,448</u>	<u>\$100,406,648</u>
<b>Annual surplus</b>	\$ 51,498,866	\$ 31,839,315	\$ 54,267,427	\$ 22,573,427	\$ 33,908,871
<b>Net financial assets</b>	\$ 72,053,124	\$ 51,798,865	\$ 41,980,206	\$ 32,721,228	\$ 22,339,124

# Tangible Capital Assets Acquired

## Last Five Fiscal Years Comparison

	2015	2014	2013	2012	2011
<b><u>Capital Acquisitions</u></b>					
General Government	\$ 950,180	\$ 1,610,712	\$ 1,070,337	\$ 724,597	\$ 913,388
Transportation	38,123,238	24,936,296	42,901,006	19,686,585	16,858,455
Parks and Recreation	6,735,898	7,704,331	5,125,275	4,016,042	10,236,766
Protective Services	356,409	2,875,132	353,552	672,549	826,326
Public Health and Other	13,886	800,664	193,328	439,678	1,460,975
Sanitary Sewer & Waterworks	<u>11,430,905</u>	<u>5,178,688</u>	<u>15,859,050</u>	<u>6,175,948</u>	<u>15,999,550</u>
Total Capital Acquisitions	<u>\$57,610,516</u>	<u>\$43,105,823</u>	<u>\$65,502,548</u>	<u>\$31,715,399</u>	<u>\$46,295,460</u>
<b><u>Source of Funding</u></b>					
Revenue Funds	\$ 8,259,352	\$ 9,660,716	\$ 8,576,784	\$ 7,867,805	\$11,199,633
Reserve Funds	2,161,453	3,796,703	1,895,480	1,239,378	1,277,606
Contributed Assets	36,744,306	23,232,212	46,543,513	16,709,523	21,277,048
Grants	917,934	942,949	1,717,767	2,097,109	10,324,145
Development Fees & Other	<u>9,527,471</u>	<u>5,473,243</u>	<u>6,769,004</u>	<u>3,801,584</u>	<u>2,217,028</u>
Total Financing	<u>\$57,610,516</u>	<u>\$43,105,823</u>	<u>\$65,502,548</u>	<u>\$31,715,399</u>	<u>\$46,295,460</u>

# Glossary

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

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

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

**ASSETS** – Resources owned or held by the City, which have monetary value.

**BC ASSESSMENT (BCA)** – The independent organization that is responsible for establishing the assessed property values within British Columbia.

**BUDGET** – A financial plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**CAPITAL EXPENDITURES** – Expenditures to acquire Capital Assets or extend or renew the life of an existing Capital Asset.

**CDMR DEVELOPMENTS LTD.** – Municipality's wholly owned subsidiary.

**CORPORATE MANAGEMENT TEAM (CMT)** – Senior staff responsible for decisions on the day-to-day and long-term business affairs of the City.

**DEPARTMENT** – The basic organizational unit of the City, which is functionally unique in its delivery of services.

**DEVELOPMENT COST CHARGES (DCC)** – Fees and charges contributed by developers to support development and growth in the City.

**DIVISION** – The top level organizational unit of the City to which all departments report.

**EXPENDITURE** – Payment for property or services for the purpose of acquiring an asset, service or settling a loss. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**EXPENSE** – A transaction that results in a decrease in economic resources.

**FINANCIAL ASSET** – Assets that could be used to discharge existing liabilities or finance future operations, such as cash, receivables and portfolio investments.

**FINANCIAL PLAN** – Provides the statutory approval to expend funds one approved by Council. Approval for the five-year Financial Plan is provided annually for operating purposes and for life of capital projects beginning in the first year of the Plan period.

**FREEDOM OF INFORMATION (FOI)** – Freedom of Information Act gives individuals rights to access information held by local government and protects their privacy by placing restrictions on local government when collecting or disclosing personal information.

**FULL-TIME EQUIVALENT POSITION (FTE)** – Employee positions, which are authorized in the adopted budget, to be filled during the year. A part-time position converted to the decimal equivalent of a full-time position. For example, a part-time employee working for 20 hours per week in a 35 hour per week position is would be the equivalent to 0.6 of a full-time position.

**FUND** – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out a specific purpose or activity.

**FUND BALANCE** – Excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAIN (LOSS) ON DISPOSAL** – The difference between disposal proceeds and net book value of tangible capital assets at the time of disposition. If disposal proceeds are less than the remaining net book value the result is a loss, if greater, the result is a gain.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GOAL** – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

**GRANTS** – A contribution by a City or other organization to support a particular function. Grants may be classified as either operational or capital.

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

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

# Glossary

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

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

**INFRASTRUCTURE** – The physical assets of a City (e.g. streets, water, sewer, public buildings, and parks).

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

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

**LIBRARY** – Fraser Valley Regional Library (FVRL), which is a regionalized library collection and distribution system that provides all of the operational aspects of a library system. Members must provide local facilities.

**METRO VANCOUVER (FORMERLY GVRD)** – Provides air quality management, transportation planning, regional housing, regional parks (the Kanaka Creek estuary and linear park is located within the Maple Ridge boundaries), labour relations for local government employees, and administration of the 9-1-1 emergency telephone system.

**MFA** – Municipal Finance Authority. A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except for the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.

**NET BOOK VALUE** – The historical cost of a tangible capital asset less accumulated amortization.

**NET FINANCIAL POSITION** – The excess or deficiency of financial assets over liabilities.

**NON-FINANCIAL ASSET** – Assets that are acquired, constructed or developed that do not normally provide resources to discharge existing liabilities, but are normally employed to deliver government services or may be consumed in the normal course of operations.

**OFFICIAL COMMUNITY PLAN (OCP)** – The City's prime development planning document.

**RCMP** – Royal Canadian Mounted Police. Contract with the Federal Government to provide police services (police officers); the Municipality provides the clerical support services and facilities.

**REVENUE** – Sources of income financing the operations of the City.

**RMRS – RIDGE MEADOWS RECYCLING SOCIETY** – A community-based, charitable non-profit organization, in partnership with the City of Maple Ridge provides blue-box recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility, and offers education on environmental issues to all residents of Maple Ridge.

**SEGMENT** – Groupings of municipal activities that have similar service objectives.

**STRATEGIC PLAN** – Developed by Council to guide the development of specific objectives the City could focus on in order to achieve the community vision.

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

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

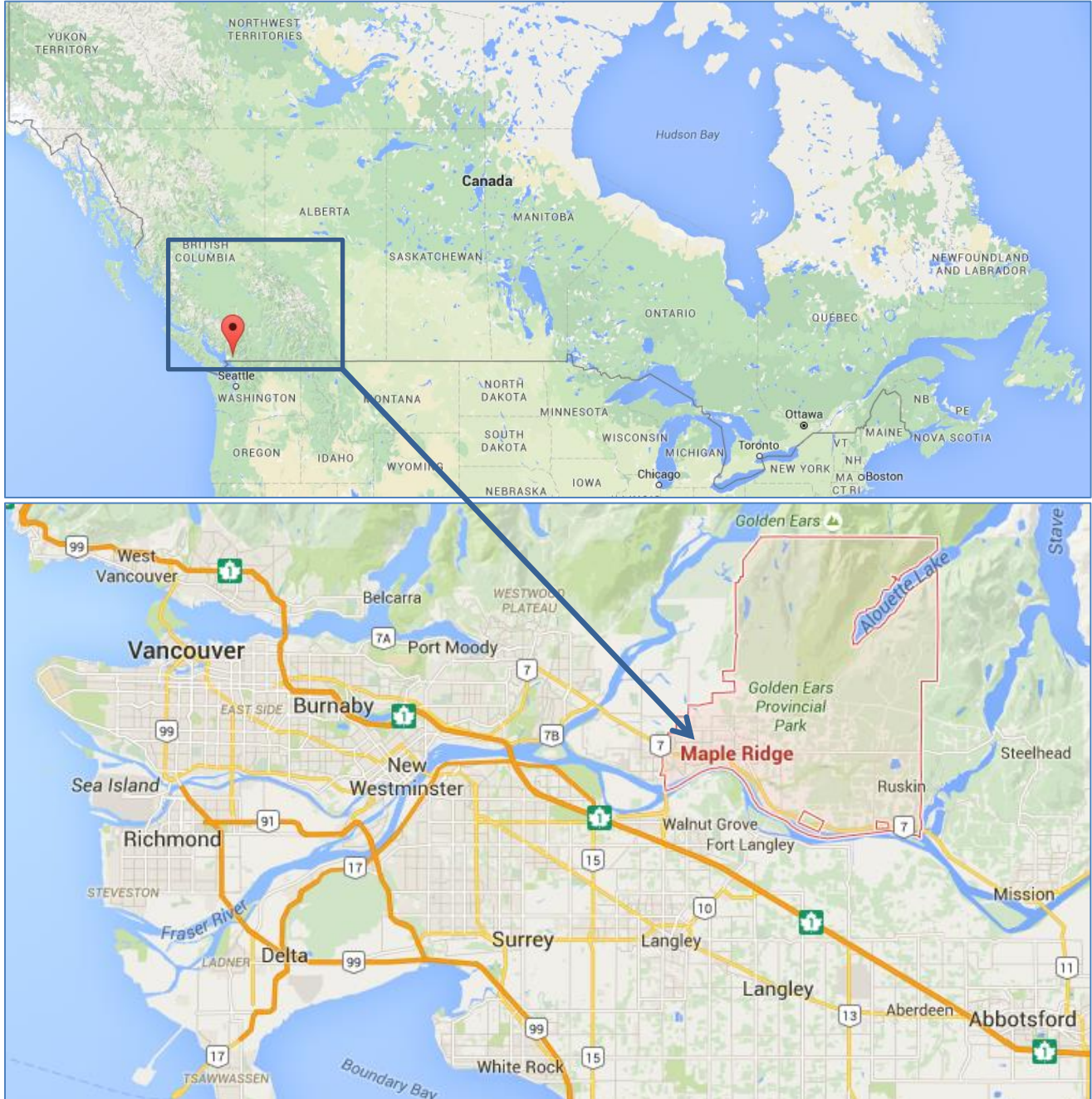
**TAXES** – Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the citizens.

**TRANSFERS TO/FROM OWN SOURCES** – Amounts transferred to/from one fund to another fund or amount transferred to/from reserve accounts.

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

# City of Maple Ridge

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



## DRIVING DISTANCES FROM MAPLE RIDGE

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





MAPLE RIDGE

British Columbia

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

