

Maple Ridge | British Columbia, Canada

2019 Annual Report

For the Fiscal Year Ending December 31, 2019





Mayor Michael Morden
and Members of Council
(2018 - 2022)



Michael Morden
Mayor



Judy Dueck
Councillor



Kiersten Duncan
Councillor



Chelsa Meadus
Councillor



Gordy Robson
Councillor



Ryan Svendsen
Councillor



Ahmed Yousef
Councillor



2019 Annual Report
City of Maple Ridge
British Columbia, Canada
Fiscal Year ending December 31, 2019



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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, 2018. 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 29th consecutive year.

About This Report

City of Maple Ridge
British Columbia, Canada

Annual Report
for the year ending
December 31, 2019

Designed and prepared by the Finance Department
in cooperation with all City departments
June 2020

Photography by Ray Urner Photography, In View Images and Fred Armstrong.

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

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Message from Mayor



On behalf of Council, I am very pleased to present the 2019 Annual Report which provides an overview of our financial performance for the fiscal year ending December 31, 2019. This suite of publications and online tools represent Council's commitment of transparency and accountability to our citizens.

At the beginning of 2019 Council established our four year Strategic Plan. Below are the five pillars of our vision for a strong and resilient community;

Community Safety: Ensure that citizens feel safe and are not afraid to engage in their community, that criminal activity is prevented or minimized, that people who need services can access them easily, that agencies understand and are accountable for their role and that all of this occurs within the capacity of local first responders and service providers.

Intergovernmental Relations: Build strong relationships with the region, other levels of government and local First Nations to set a foundation for problem solving and innovation to achieve defined strategic results.

Growth: Implement strategic plans related to local infrastructure and the economy including commercial and industrial land base, transportation corridors, transit, neighbourhood plans and key amenities.

Community Pride & Spirit: Engage the public in positive activities as participants and as volunteers to enhance the vibrancy of the community

Natural Environment: Be alert to opportunities to care for the natural environment, to mitigate impacts on wildlife and to utilize natural assets to grow eco-tourism opportunities.

As we are compiling the information for this Annual Report our community, as with the global community, is in the midst of COVID-19. The work we did in 2019 on each of these five pillars helped our organization build capacity and resilience to deal with the short and long term impacts of the pandemic.

In 2019 we welcomed a new CAO, Al Horsman, to lead our organization as we continue our evolution from a 'small town' to a fast growing urban City. This report reflects the organizational realignment that was made to ensure we can embrace the challenges and opportunities in these unprecedented times.

I want to take the opportunity to thank staff for their work to deliver essential services and initiatives that align with Council's vision for Maple Ridge. Approximately 70% of staff are residents of our community which means that together we can better position our City for success and ensure the health and safety of our neighbours and our families.

In this moment everyone is dealing with the consequences of the pandemic, however we are optimistic that our community will emerge from these challenges stronger and better due to the strength of our citizens and the prudent financial planning outlined in this report.

Thank you for taking the time to review our Annual Report.

Thank you for taking the time to review our Annual Report.

A handwritten signature in black ink, appearing to be 'Mike Morden', with a long horizontal line extending to the right.

Mayor Mike Morden

Message from CAO



I am proud to present the 2019 Annual Report for the City of Maple Ridge, reflecting our financial position as of December 31, 2019. In addition, there is a great deal of information that provides background on how we deliver on Council's Strategic Plan, outlined by Mayor Morden in his introduction.

Throughout 2019, we continued to work towards a multi-year community amenity plan that has seen new sports fields and parks open, providing space for citizens to gather and live healthy lifestyles. We have also made substantial investments in essential infrastructure, including work on the new fire hall and utility upgrades.

Clean water, sanitary sewer systems, storm water management, fire and police services represent the essential services provided by local governments. During preparation of this Report the global COVID-19 pandemic struck. While citizens stayed home and did their part to reduce the transmission risk of COVID-19, our dedicated team ensured uninterrupted delivery of these core services.

I want to take this opportunity to thank Mayor and Council for their leadership and support. I would also like to convey my appreciation to City staff for the work they do every day to serve citizens and their commitment to advancing Council's vision for Maple Ridge.

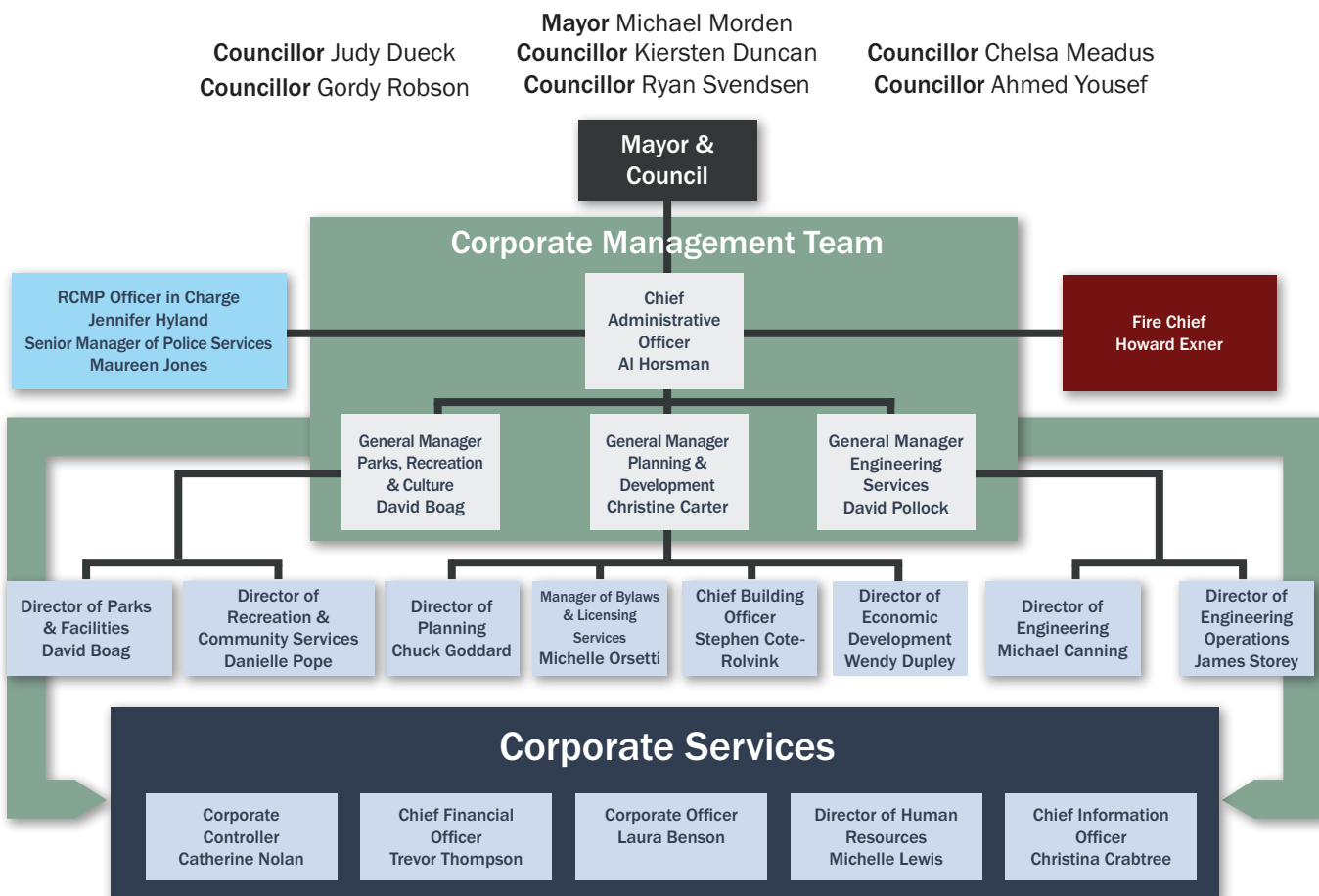
Thank you for taking the time to review this report. I encourage you to visit [mapleridge.ca](https://www.mapleridge.ca) to access the Open Government Portal, along with other online reports and presentations to learn more about our community.

A handwritten signature in black ink, appearing to read 'Al Horsman'. The signature is fluid and cursive, written over a white background.

Al Horsman
Chief Administrative Officer

Elected & Appointed Officials

Elected & Appointed Officials (2018 - 2022)



Appointed Officials (Department Heads) as at December 31, 2019

Chief Administrative Officer	Al Horsman
General Manager Parks, Recreation & Culture	David Boag
General Manager: Planning & Development Services.....	Christine Carter, M.PL., MCIP
General Manager: Engineering Services	David Pollock, P.Eng.
Chief Building Officer	Stephen Cote-Rolvink, RBO, CRBO
Chief Financial Officer.....	Trevor Thompson, BBA, CPA, CGA
Chief Information Officer.....	Christina Crabtree, BA
Corporate Controller.....	Catherine Nolan, CPA, CGA
Corporate Officer	Laura Benson, CPA, CMA
Director of Economic Development	Wendy Dupley, Ec.D
Director of Engineering Operations.....	James Storey, AScT
Director of Human Resources.....	Michelle Lewis, BSc, MCP,CCP,CPHR
Director of Parks & Facilities	Valoree Richmond
Director of Planning	Chuck Goddard, M.PL.
Director of Recreation & Community Engagement	Danielle Pope
Fire Chief.....	Howard Exner, BGS
Manager of Bylaw & Licensing Services.....	Michelle Orsetti
Manager of Corporate Communications	Fred Armstrong
Manager of Revenue & Collections.....	C.K. Lee, CPA, CGA
Municipal Engineer	David Pollock, P.Eng.
RCMP Officer in Charge	Superintendent Jennifer Hyland
Senior Manager of Police Services	Maureen Jones
<hr/>	
Municipal Auditors	BDO Canada LLP
Municipal Bankers	TD Canada Trust
Municipal Solicitors.....	Raymond Young QC (Local Govt and Planning Law)
	Stewart McDannold Stuart (Local Government Law)

Strategic Direction & Progress Report

MISSION

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

CORPORATE VALUES

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

Council and Staff are pleased to present the 11th Annual Progress Report to the citizens of Maple Ridge.

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

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

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

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

Community Relations

Scorecard: Provide Work Opportunities for People with Developmental Disabilities

Scorecard: Support Firefighters' Charities

Scorecard: Supporting Environments

Economic Development

Scorecard: Attract Film Productions

Scorecard: Business Licence Renewals

Scorecard: Increase Commercial Tax Base

Scorecard: Residential Tax Assessment Base

Environment

Scorecard: Community GHG Emissions

Scorecard: Corporate GHG Emissions

Scorecard: Electric Vehicle Charging Station Usage

Scorecard: Encourage Residents and Business Owners to Reduce, Reuse and Recycle

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

Scorecard: Leisure Centre Energy Consumption & GHG Emissions

Scorecard: Municipal Facility Electricity Use

Scorecard: Protect Environmentally Sensitive Areas

Scorecard: Vehicle Fleet Efficiency

Financial Management

Scorecard: Best Practices in Infrastructure Management

Scorecard: Capital Works Program

Scorecard: Maximize Return on Investment

Financial Indicators

Scorecard: Debt Per Capita

Scorecard: Debt Servicing Ratio

Scorecard: Net Financial Position

Key Indicators – Revenues

Scorecard: Building Permit Revenue

Scorecard: Business Licence Revenue

Scorecard: Dog Licence Revenue

Scorecard: Gravel Sales Revenue

Scorecard: Property Tax Revenue

Key Indicators – Costs

Scorecard: Fire

Scorecard: GVRD Sewer

Scorecard: GVRD Water

Scorecard: Library

Scorecard: Police

Governance

Scorecard: Acknowledgment of Claims

Scorecard: Citizen Satisfaction with City Information

Scorecard: Efficiencies in Payment Processing

Scorecard: Switchboard Call Volume

Scorecard: Website Visits

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

Strategic Direction & Progress Report

Inter-Governmental Relations and Partnerships

Scorecard: Recreation Capacity

Safe and Livable Community

Scorecard: Active Living

Scorecard: Concluded Bylaw Calls For Service

Scorecard: Connecting People with Nature

Scorecard: Emergency Program Public Engagement and Education Opportunities

Scorecard: EOC & ESS Volunteers Activations and Training

Scorecard: Fire Inspections of Multi-Family Residential Structures

Scorecard: Inclusion and Access

Scorecard: Maintain a Dependable Sewage System

Scorecard: Population Served By Authorized Police Strength

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

Scorecard: Property Crime Offences

Scorecard: Provide High Quality Drinking Water

Scorecard: Reduce Fire Incidents

Scorecard: Reduce Response Time in the Urban Response Zone

Scorecard: Students Attending Fire Safety Education Sessions

Scorecard: Violent Crime Offences

Scorecard: Weighted Clearance Rates - Violent Crime Offences

Smart Managed Growth

Scorecard: Provide New Park Areas

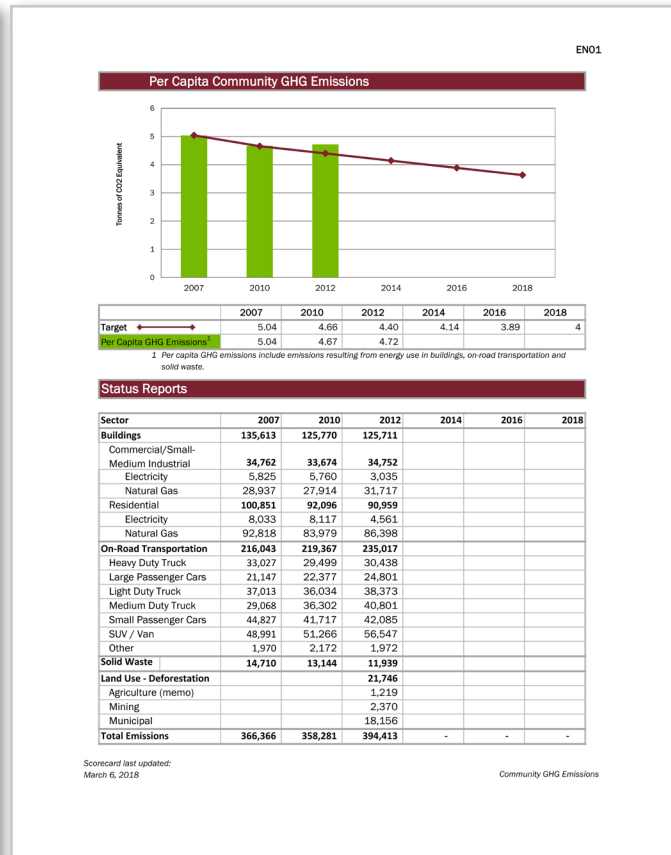
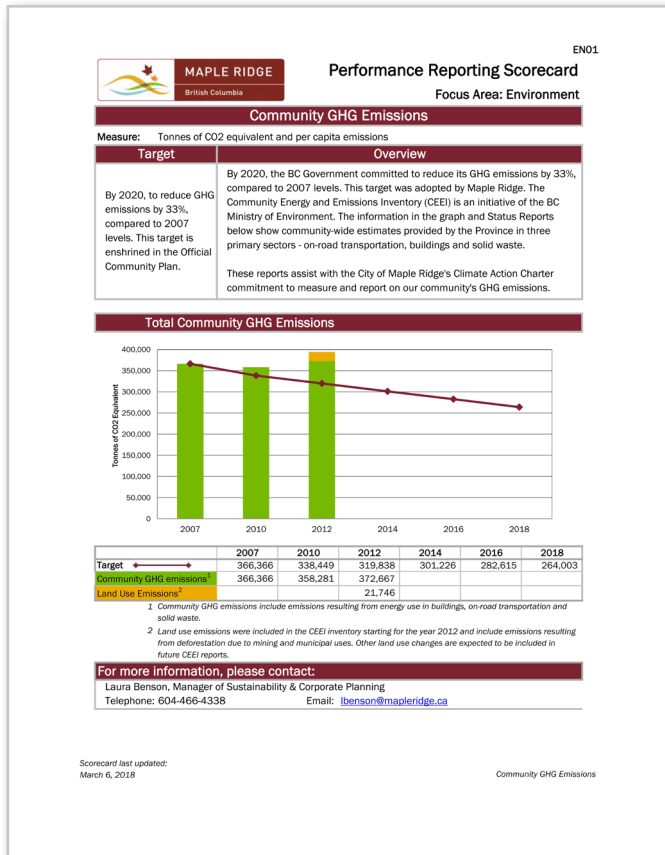
Scorecard: Town Centre Density

Transportation

Scorecard: Improve Traffic Safety

Scorecard: Provide Safe, Serviceable Roads

Scorecard: Transportation to Work



Strategic Direction & Progress Report

EN01

Additional Information

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

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

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

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

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

Scorecard last updated: March 6, 2018
 Community GHG Emissions

EN07

MAPLE RIDGE Performance Reporting Scorecard
 British Columbia 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

	2013	2014	2015	2016	2017	2018	2019
Dedicated Park	8.53	9.35	26.83	4.5	12.77	8.44	9.14
Covenant	4.05	5.4	3.21	1.36	2.66	6.11	4.4

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

Scorecard last updated: March 03, 2020
 Protect Environmentally Sensitive Areas

EN07

Status Reports	2013	2014	2015	2016	2017	2018	2019
Water Course	7.15	10.53	26.60	2.98	12.42	12.79	6.5
Slope	5.69	7.19	3.60	0.72	1.56	1.25	6.15
Amenity	0.10	0.18	0.38	0.82			
Storm Water			0.02				
Geotech			0.97	0.34	0.17	0.34	0.22
Veg Retention		0.06	1.36	1.09	0.99	0.16	0.32
Habitat	3.30	9.20	0.47	0.24	1.80	7.48	
Dyke					0.05		
Trail							
Other							
Total Area Protected	12.60	14.75	30.04	5.86	15.43	14.55	14.55

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

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

Additional Information

Definitions:
 Watercourse - Dedicated areas of a park or covenant for watercourse protection
 Slope - Covenants for slope protection, erosion protection, visual aesthetics
 Amenity - Dedicated areas of park or covenant for special amenity reasons such as rock bluffs, unique/mature tree stand, or natural heritage sites
 Stormwater - Covenants for natural stormwater protection. This is different from covenants for stormpipes
 Geotech - Covenants for no build areas due to geotechnical reasons
 VegRetention - Dedicated areas of a park or covenant for vegetation retention purposes
 Habitat - Dedicated areas of a park or covenant for habitat protection
 Dyke - Dedicated areas of a park for dyke protection
 Trail - Dedicated areas of a park for trail purposes
 Other - Other areas protected for environmental purposes due to unspecified reasons

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

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

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

Scorecard last updated: March 03, 2020
 Protect Environmentally Sensitive Areas

SLO3

MAPLE RIDGE Performance Reporting Scorecard
 British Columbia Focus Area: Safe and Livable Community

Inclusion and Access

Measure: Number of low income citizens receiving low-cost recreation assistance.

Target	Overview
Increase inclusion and access to recreation for populations that face constraints to participate.	Parks, Recreation & Culture aligns service delivery with the priorities set in the National Framework for Recreation in Canada. The Framework defines recreation as the experience that results from freely chosen participation in physical, social, intellectual and creative pursuits that enhance individual and community wellbeing. To support meaningful, accessible recreation experiences the Framework prioritizes Inclusion and Access as one of its 5 goals.

Low Income Citizens Receiving Assistance

	2014	2015	2016	2017	2018	2019
Target	1,200	1,200	1,200	1,200	1,200	1,200
Number of Participants	2,095	1,925	1,703	1,314	855	423

For more information, please contact:
 Russ Brummer, Manager of Business Operations
 Telephone: 604-467-7498 Email: rbrummer@mapleridge.ca

Scorecard last updated: April 1, 2020
 Inclusion Access

Strategic Direction & Progress Report


SL03

Status Reports	
2019	Low participation in the program is a direct result of the Leisure Centre aquatics facility renovations.
2018	Parks, Recreation & Culture adopts score card measures to align with the National Framework for Recreation in Canada. Participation numbers have been tempered as a result of the Maple Ridge Leisure Centre pool closure.
2017	A decrease in participation can be attributed to cross-over decreases resulting from the dissolution of the Joint Parks and Leisure Services with Pitt Meadows.
2016	Separation of Joint Parks and Leisure Services with Pitt Meadows.

Additional Information	
To learn more about the Aquatics Volunteer Program: View Volunteer for Aquatics webpage	

Scorecard last updated: April 1, 2020 Inclusion Access

SL07



MAPLE RIDGE
British Columbia

Performance Reporting Scorecard

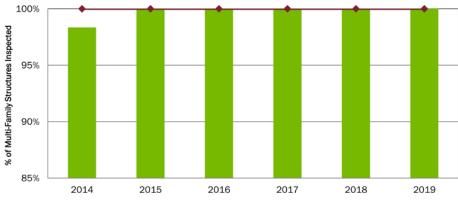
Focus Area: Safe and Livable Community

Fire Inspections of Multi-Family Residential Structures

Measure: Percentage of multi-family residential structures inspected

Target	Overview
To reduce the number and seriousness of emergency incidents through yearly inspections of all multi-family residential structures in Maple Ridge.	An aggressive program of proactive inspections of apartment buildings with five or more units is intended to reduce the number and seriousness of emergency incidents. The Maple Ridge Fire Department inspects all apartment buildings within the City annually. Due to the unique risks posed by multi-family residential structures, the Fire Department has made them a priority for regular fire and life-safety inspections. These inspections are done by firefighting crews during their shifts.

Fire Inspections



	2014	2015	2016	2017	2018	2019
Target	100%	100%	100%	100%	100%	100%
Actual	98%	100%	100%	100%	100%	100%

For more information, please contact:	
Michael Van Dop, Deputy Fire Chief Telephone: 604-463-5880	Email: mvandop@mapleridge.ca

Scorecard last updated: December 31, 2019 Fire Inspections of Multi-Family Residential Structures


SL07

Status Reports	
2019	In 2019, the Maple Ridge Fire Department inspected 100% of all apartment buildings that required an annual inspection.
2018	In 2018, the Maple Ridge Fire Department inspected 100% of all apartment buildings that required an annual inspection.
2017	In 2017, the Maple Ridge Fire Department inspected 100% of all apartment buildings that required an annual inspection.
2016	In 2016, there were eight new multi-family buildings constructed, resulting in an increase to the total number of multi-family structures in Maple Ridge that require an annual inspection by the Maple Ridge Fire Department.
2015	In 2015, the Maple Ridge Fire Department performed an audit of the structures classified as "multi-family" to ensure that the category contained only those structures with five or more units. We also updated this scorecard to show the percentage of multi-family family structures that were inspected, rather than the number of buildings that were inspected, as reported in previous years.
2014	The data on this scorecard covers multi-family structures that have five or more units. In 2014, we learned that five of the structures in our target group have less than five units, so these structures have been filtered out of this target group. In addition, one of the target group buildings is now vacant and boarded. As a result of this, the number of buildings in our target group has been reduced to 119.

Additional Information	
The Maple Ridge Fire Department provides a regular system of inspections of multi-family structures to ensure compliance with provincial and municipal codes and regulations, as well as issues relating to public safety. Multi-family structures are those buildings that are categorized as having five or more units, such as an apartment building.	
For information on the Multi-Family Fire Safety Measures:	View Fire Safety Measures webpage
For information on the Maple Ridge Fire Department:	View Fire & Rescue webpage

Scorecard last updated: December 31, 2019 Fire Inspections of Multi-Family Residential Structures

SL14



MAPLE RIDGE
British Columbia

Performance Reporting Scorecard

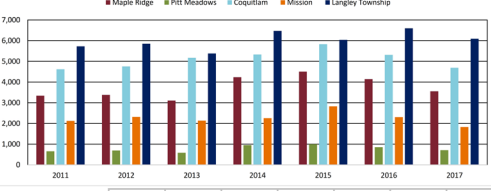
Focus Area: Safe and Livable Community

Property Crime Offences

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

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

Property Crime Offences Activity



	2011	2012	2013	2014	2015	2016	2017
Maple Ridge	3,338	3,379	3,105	4,233	4,498	4,137	3,556
Pitt Meadows	655	691	585	953	1,004	852	708
Coquitlam	4,619	4,758	5,172	5,332	5,828	5,313	4,690
Mission	2,127	2,317	2,135	2,253	2,827	2,302	1,826
Langley Township	5,726	5,850	5,382	6,469	6,038	6,600	6,092

Number of Property Crime Offences	
Maple Ridge	3,338 3,379 3,105 4,233 4,498 4,137 3,556
Pitt Meadows	655 691 585 953 1,004 852 708
Coquitlam	4,619 4,758 5,172 5,332 5,828 5,313 4,690
Mission	2,127 2,317 2,135 2,253 2,827 2,302 1,826
Langley Township	5,726 5,850 5,382 6,469 6,038 6,600 6,092

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

For more information, please contact:	
Maureen Jones, Senior Manager of Police Services Telephone: 604-467-7630	Email: mjones@mapleridge.ca

Scorecard last updated: February 12, 2019 Property Crime Offences

Strategic Direction & Progress Report

SL14

Property Crime Offences Per 1,000 Population

	2011	2012	2013	2014	2015	2016	2017
Maple Ridge	42.78	42.72	38.81	52.32	55.26	48.13	40.39
Pitt Meadows	36.06	37.51	31.38	50.51	53.12	44.63	36.16
Coquitlam	35.64	36.09	38.77	30.5	39.43	35.98	31.23
Mission	57.05	61.41	56.06	58.87	75.59	57.73	45.64
Langley Township	53.49	53.86	48.93	58.08	51.52	53.59	47.40

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: February 22, 2019 Property Crime Offences

SL15

Performance Reporting Scorecard

British Columbia

Focus Area: Safe and Livable Community

Reduce Fire Incidents

Measure: Number of fire incidents

Target	Overview
Reduce the number and seriousness of fire incidents through aggressive programs of proactive inspections and public education.	The graph below shows the number of fire incidents that may have been reduced by our Public Education and Fire Prevention Inspection programs.

Number of Fire Incidents

	2014	2015	2016	2017	2018	2019
Actual Number of Fire Incidents	67	73	83	92	60	78

For more information, please contact:
 Howard Exner, Fire Chief
 Telephone: 604-463-5880 Email: hexner@mapleridge.ca

Scorecard last updated: March 30, 2020 Reduce Fire Incidents

SL15

Status Reports

	2014	2015	2016	2017	2018	2019
Chimney Fire	2	3	3	0	0	0
Electrical - Stv/Fur/Dryer/Plg	3	5	6	10	4	5
Structure Fire - Apartment	3	4	2	2	1	4
Structure Fire - Barn	0	0	0	0	0	0
Structure Fire - Commercial	33	20	32	42	24	29
Structure Fire - Garage/Shed	1	1	1	1	0	0
Structure Fire - Hospital	0	0	0	0	0	0
Structure Fire - Mobile Home	0	0	1	0	0	0
Structure Fire - Nursing/Care Home	0	0	3	0	0	0
Structure Fire - Residential	25	39	34	37	31	39
Structure Fire - School	0	1	1	0	0	1
Total Number of Incidents	67	73	83	92	60	78
Incident Related Injuries	1	6	6	6	4	6
Incident Related Deaths	1	0	1	0	1	1

Additional Information
 In 2018, we amended the data shown for 2017 Structure Fire - Commercial to remove one incident that incorrectly categorized as an incident that occurred within Maple Ridge, but actually occurred outside of our municipality. In addition, the data for 2016, in the Electrical - Stv/Fur/Dryer/Plg category was amended to include an incident that was previously incorrectly categorized.

In 2016 this scorecard was updated and revised to include the category "Electrical - Stove, furniture, dryer, and plug" to show a more inclusiveness of the number of Structure Fire Incidents reported.
 For information on the Maple Ridge Fire Department: [View Fire & Rescue webpage](#)

Scorecard last updated: March 30, 2020 Reduce Fire Incidents

GV02

Performance Reporting Scorecard

British Columbia

Focus Area: Governance

Website Visits

Measure: Number of visits to the City of Maple Ridge website

Target	Overview
Raise website visits by 5% per year from 2007	In terms of the best way of communicating with residents, preferences continue to shift away from traditional print toward digital mediums. The Maple Ridge website is becoming increasingly important in communicating and providing services to residents.
with quality information and services.	This scorecard shows the number of visits to the City website. City website visits are defined as individual visitors to the website.

Website Visits


	2013	2014	2015	2016	2017	2018	2019
Target Website	492,178	516,787	542,626	569,768	598,245	648,909	770,713
# of Visits	520,187	555,894	610,527	617,868	618,009	734,012	745,540

For more information, please contact:
 Carl McBeath, Digital Marketing & Engagement Coordinator
 Telephone: 604-467-745 Email: cmcbeath@mapleridge.ca

Scorecard last updated: March 22, 2020 Website Visits

Strategic Direction & Progress Report

GV01



Performance Reporting Scorecard

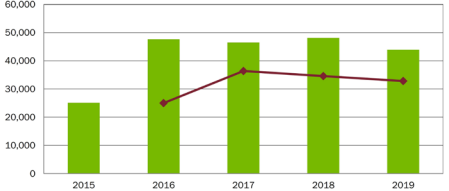
Focus Area: Governance

Switchboard Call Volume

Measure: Number of calls received by Switchboard

Target	Overview
Decrease call volume by 5% each year based on a baseline by providing information on the City website through FAQs, online forms and Open Government initiatives.	The City of Maple Ridge switchboard provides a primary general information contact during regular business hours. Services provided by the switchboard include transfers to internal and external contacts and providing general community information.
The baseline was identified by averaging 2015 and 2016 call volume.	Since the switchboard serves as initial customer service interaction for general enquiries, call volume can vary year to year because of external events, such as snow storms or provincial service announcements, causing increased interest in municipal services and support.

Calls Received by Switchboard



	2015	2016	2017	2018	2019
Target					
Switchboard		25,000	36,388	34,568	32,840
# of Calls		25,133	47,642	46,494	48,108

For more information, please contact:
 CK Lee, Manager of Revenue and Collections
 Telephone: 604-467-7323 Email: cklee@mapleridge.ca

Scorecard last updated: March 25, 2020
Switchboard Call Volume

GV01

Status Reports

2019	The City's use of social media and website has supported a 9% reduction in calls from the previous year. This year rendered the lowest call volume since 2015.
2018	While website visits continue to increase, there appears to be continued reliance on telephone communications with the City. Overall, calls to reception have increased by 3% from 2017.
2017	Based on call volume to date, this year will exceed the number of calls received in 2016.
2016	In 2016 call volume increased by 90% from the previous year.

Additional Information

To access Frequently Asked Questions online: [Website FAQs](#)

Scorecard last updated: March 25, 2020
Switchboard Call Volume



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 2018 – 2019 are as follows:

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

- Audit & Finance Committee
- Committee of the Whole

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

- Active Transportation Advisory Committee
- Advisory Design Panel
- Agricultural Advisory Committee
- Community Heritage Commission
- Economic Development Committee
- Environmental Advisory Committee
- Municipal Advisory Committee on Accessibility & Inclusiveness
- Parcel Tax Review Panel
- Pitt Meadows Airport Society
- 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 Liquid Waste Committee
 - Metro Vancouver Mayors Committee
 - Metro Vancouver Performance and Audit Committee
 - Metro Vancouver Regional Planning Committee
 - Metro Vancouver Water Committee
 - Metro Vancouver Zero Waste Committee

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

- Alouette River Management Society
- Downtown Maple Ridge Business Improvement Association
- Chamber of Commerce
- Fraser Health Authority
- Fraser Regional Correctional Centre
- Malcolm Knapp Research Forest Community Advisory Board
- Maple Ridge Pitt Meadows Arts Council
- Ridge Meadows Recycling Society



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: Al Horsman

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 the City of Maple Ridge in accordance with Council's Strategic Plan, as well as providing advice to Council about City organizational and operating policies and procedures. The division consists of: Fire, RCMP/Police Services and Corporate Services (Clerks, Finance, Human Resources and Information Technology).

Maple Ridge Fire Department

Fire Chief – Howard Exner

Our **MISSION STATEMENT** states exactly what we do – **Protecting Life, Property and the Environment.**



Maple Ridge's Fire Chief talks with a citizen about the design and construction of the new Fire Hall #4 in the fast growing Albion neighbourhood. This event was part of a 'block party' held to connect with the neighbourhood and answer questions about the new development.

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

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

There are four main tenants of our service delivery that benefit our Citizens and the City:

Fire Prevention

The department is actively engaged in proactive fire prevention measures that have a positive impact in the community and for the City. We conduct fire and life safety inspections, public education, consult on development planning, initiate and manage bylaws that contribute to promoting a Safe and Resilient City. Further, by being proactive the City and its citizens enjoy the benefits of the ensuing fiscal responsibility that is realized.

Administration

The "business end" of operating the Fire Department is the responsibility of the Administration Division. This group is charged with the difficult task of balancing service demands with affordability in a sustainable fashion. Here, we conduct the day to day duties of running the Fire Department.

Operations

The Fire Department relies heavily on cross-training in multiple disciplines to ensure that the department functions safely, effectively and efficiently in a multitude of operations, e.g., fires, medical aids, rescues of both people and animals and other public assistance. The Chief Officers each assume specialized administrative duties as well as assuming the role of Duty Chief on a rotating basis.

Emergency Program

The Emergency Program ensures that the City of Maple Ridge, businesses 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 neighborhood and their community to begin the recovery process. Mutual aid between communities forms part of this department's role.

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 evacuated from their homes because of fire, floods, earthquakes or other emergencies.

Services Provided by City Departments

This assistance includes food, lodging, clothing, emotional support and other services to meet immediate needs. ESS is typically available for 72 hours, but in some instances the Province may extend support for a longer period of time. The Province may also require assistance from Maple Ridge to support other Emergency Operations Centres (EOCs) and ESS Reception Centres. Ridge-Meadows.

Ridge-Meadows RCMP/Police Services

Officer in Charge – Superintendent Jennifer Hyland

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



The Ridge Meadows RCMP are front and centre at community events throughout the year. This photo was taken at the 2019 Remembrance Day Ceremony held around the Cenotaph in Memorial Peace Park in Maple Ridge's downtown.

The Ridge Meadows RCMP Detachment is proud to provide policing services for Maple Ridge and Pitt Meadows. The detachment is fully integrated between both cities and operates the hub of operations in Maple Ridge supplemented by a Community Police Office in Pitt Meadows. The Ridge Meadows RCMP currently has 127 police officers on strength, with 101 assigned to Maple Ridge, 23 assigned to Pitt Meadows and 3 funded by the Province of BC. Maple Ridge and Pitt Meadows also contributes the equivalent of 12 members (10 Maple Ridge and 2 Pitt Meadows) in integrated specialized integrated teams, serving the Metro Vancouver area. City civilian employees provide operational and administrative support for exhibits, prisoner guarding, client services, records management, crime analysis, court services, media relations, and fleet maintenance.

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

Corporate Services

Chief Administrative Officer – Al Horsman

General Manager – Christine Carter

General Manager – David Pollock

General Manager – David Boag

Clerk's

Director of Corporate Support – Laura Benson

The Clerk's Department is responsible for supporting legislative, statutory and procedural support to the organization. Responsibilities include agenda preparation, meeting management, recording of official minutes, administration and certification of bylaws, and the execution of legal documentation. We also administer the Corporate Records Management Program and are responsible for compliance with Freedom of Information and Protection of Privacy legislation. The general local and school district elections, by-elections, assent of the electors and plebiscites are conducted through the department.



The Clerk's Department provides the support for our Council to ensure that all meetings are delivered in a way that meets all the statutory requirements from the BC Government and are accessible and transparent for citizens.

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 Risk Management Program for loss control and insurance is also a function of the Clerk's Department. The Sustainability & Corporate Planning section develops and administers a formal business planning framework to maintain strategic alignment throughout the organization, and accountability mechanisms to ensure the organization remains transparent and on-track.

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

Services Provided by City Departments

Finance

Chief Financial Officer – Trevor Thompson
Corporate Controller – Catherine Nolan

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

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

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

Human Resources

Director of Human Resources – Michelle Lewis

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.



In 2019, longtime employee Frank Quinn retired after years of service to the community. The Human Resources team had a succession plan in place to fill this key role in the organization.

Information Technology

Chief Information Officer – Christina Crabtree

The goal of the Information Technology Department (IT) is to enable the City to leverage technology solutions that meet business objectives while providing an excellent customer experience. Beyond day-to-day operations, IT is also responsible, in collaboration with senior staff and Council direction, for the corporate strategic technology direction and investments, developing common standards and architectures and providing business solutions to support all departments in delivering public services efficiently.

Day-to-day operations include managing and securing corporate computing devices, data resources and hardware and software infrastructure. The IT team supports the operation of 425+ business computers, 100+ virtual servers, 42+ physical servers, 1000+ networked devices and all associated telecommunications, applications and databases across 10+ locations. More than 30 different enterprise-wide business systems run on the computing network, including financials, property, taxation, payroll, asset management, budget, recreation, business licenses, emergency incident management, action requests, open government, business analytics and the Geographic Information System. The department maintains corporate communications assets which include telephone, internet,



The publication of the City's Annual Report and the Citizens Report are examples of the way the Finance Department supports Council's values around transparency and accountability



The City's Information technology team helps keep City employees and citizens connected to the wide array of digital services and devices that are so important to modern life.

Services Provided by City Departments

email, networks, switches and servers.

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

Parks, Recreation & Culture

General Manager – David Boag

The Parks, Recreation & Culture (PRC) Division consists of two departments: Parks & Facilities and Recreation & Community Engagement including communications. The Division is responsible for the planning, development, operation and delivery of parks, recreation and cultural services to the citizens of Maple Ridge, including planning, development, and maintenance of all municipally owned buildings.



In 2019 the City broke ground on a new community centre to serve the fast growing Albion neighbourhood. The new facility will create a community gathering space for the neighbourhood and help connect citizens.

Programs and services include a wide range of skill development and recreation programs, a number of which are offered through partnerships that leverage expertise and funding from volunteers, non-profit organizations, private businesses, and other levels of government.

A prime focus area is delivering opportunities that build individual, neighborhood and community capacity by connecting citizens and groups through volunteer opportunities, workshops, and planning sessions. The Division also administers grant programs and services that support festival development, and neighborhood and community-driven efforts to build community capacity and assets.

The work described in the previous paragraphs delivers on Council's direction regarding priorities reflected in the Parks, Recreation and Culture Master Plan and a number of strategic plans developed with significant input from the community. Current strategies include the Youth Strategy, the Sport and Physical Activity Strategy, an Age-Friendly Action Plan, the Social Services Research Project, and the Maple Ridge Culture Plan.

Parks & Facilities

Director of Parks & Facilities – Valoree Richmond

The Parks & Facilities Department is made of three main areas including Parks Planning & Development, Facility Maintenance & Operations and Parks & Open Space. Each of these areas contributes to healthy lifestyles in this rapidly growing community through the provision and maintenance of a wide variety of parks and recreational facilities.

The Parks Planning & Development section is responsible for the timely acquisition of parkland, planning and development of parks in accordance with the Parks Recreation and Culture Master Plan, which includes engaging with the community to develop conceptual plans for new parks, developing tender documents and overseeing the construction of parks as well as major infrastructure improvements to existing parks and recreation areas.



In 2019 the upgrade of the City's Leisure Centre neared completion. This facility originally opened in 1981 and these upgrades will deliver more efficient mechanical systems, modern accessibility features and improved amenities for the next generation of guests.

The Facility Maintenance & Operations section is responsible for the maintenance of a number of recreation and government buildings. This includes the scheduling of preventative maintenance programs for elevators, HVAC systems, pool mechanical systems, janitorial, as well as routine building repairs. This section is also responsible for developing tender documents and overseeing construction of new buildings and facilities, completing life-cycle repairs and replacement projects, including roofs, structures and mechanical equipment replacement as well as capital projects such as major renovations or construction of new facilities.

The Parks & Open Space section is responsible for the maintenance of all parks sites, including an extensive trail network, playgrounds, horticultural displays, sports fields, boulevard trees, sports courts, dog off leash parks and a large number of greenbelt areas throughout the community. This section also manages a number of contracts for services including mowing, litter and garbage as well as service agreements for park caretakers, washrooms and specified maintenance areas. This section is also responsible for the day to day maintenance and coordination of interments at two municipal cemeteries.

Services Provided by City Departments

Recreation & Community Engagement

Director of Recreation & Community Engagement – Danielle Pope

Recreation & Community Engagement (RCE) provides recreational, cultural and social programs, services and spaces for residents and visitors of Maple Ridge. RCE prioritizes accessibility and inclusivity, investing in valued partnerships and opportunities that enhance the quality of life of citizens and that support a healthy community.

Our work is guided by a number of strategic documents including the Parks, Recreation & Culture Master Plan, Sport and Physical Activity Strategy, Youth Strategy, Culture Plan and the Age Friendly Action Plan. In addition to these local strategies, PRC also aligns service delivery with the priorities set in the National Framework for Recreation in Canada (the Framework).

The Framework defines recreation as the experience that results from freely chosen participation in physical, social, intellectual and creative pursuits that enhance individual and community wellbeing. Recreation has the potential to address barriers in sedentary behaviour, decreased contact with nature and inequities that limit participation.

The Framework for Recreation in Canada provides 5 Goals to support meaningful, accessible recreation experiences:

1. Active Living
2. Inclusion & Access
3. Connecting People & Nature
4. Supportive Environments
5. Recreation Capacity

In cooperation with the Parks & Facilities Department, services are delivered directly through the operation of facilities such as the Maple Ridge Leisure Centre and Greg Moore Youth Centre or through community partners such as Planet Ice, the ACT and the Fraser Valley Regional Library. Recreation and Community Engagement works with community networks and partners to ensure that there is an abundance of opportunities for citizens of all ages to connect, engage and participate that meet community needs.



Accessibility and inclusion are a core value in the development of recreation programs and facilities at the City of Maple Ridge. All citizens benefit from having spaces and activities that promote healthy living.

Planning & Development Services

General Manager – Christine Carter

The Planning & Development Services (PDS) Division provides leadership in the implementation of services including development processing, the issuance of building permits and business licenses. In addition, the division attends to enquiries and requests for assistance from the public. 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. The Division consists of four departments: Building, Licenses & Bylaws, Planning and Economic Development.

Building

Chief Building Officer – Stephen Cote-Rolvink

The Building Department contributes to the corporate vision by ensuring that all construction works carried out within the City comply with the conditions detailed within the Maple Ridge Building Bylaw 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 Building Department helps ensure that construction in the City of Maple Ridge meets or exceeds all building codes. This helps protect the investment that our citizens make in their homes and businesses.

Licenses & Bylaws

Manager of Bylaw & Licensing Services: Michelle Orsetti

The Licenses & Bylaws Department contributes to the corporate vision by identifying policy initiatives that enhance Maple Ridge's "business friendly" approach by pursuing compliance of City bylaws in a fair and consistent manner. The ultimate goal is to gain voluntary compliance whenever possible.

The department works closely with the Economic Development Department, issuing business licenses and providing enhanced customer service. The department also administers the dog license program and collaborates with the BC SPCA with animal welfare and legislation.

Services Provided by City Departments

Bylaw and Licensing staff strive to maintain the quality of life and safety of residents through coordinated efforts with other City departments, government agencies and community partners, working as a team to promote a culture of compliance.



The City of Maple Ridge's Licenses and Bylaws team work in partnership with the BC SPCA to ensure that all dogs are licensed and to protect animal welfare in the community.

Planning

Director of Planning: Chuck Goddard

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. The Department also maintains and updates information related to our community and its growth, and is responsible for disseminating such information within the Community.

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

The department researches, analyses and provides information, recommendations and technical expertise in the development of policy as well as providing technical assistance to committees of Council. The department also supplies information and works closely with external agencies, such as the Agricultural Land Commission, School District 42 and Metro Vancouver.

The department has a group of environmental specialists who are working so that Maple Ridge achieves the highest standards of environmental stewardship and sustainability. This team works in the field to assess the impacts of project applications, and also works with Council and the Environmental Advisory Committee to develop environmental policies to align with Council's vision and Provincial

regulations. These policies and regulations form part of a comprehensive framework that is used to guide decisions around planning and land use in the community.



The Planning Department reaches out to the public for input on neighbourhood plans to ensure that future development is done in a way that respects the neighbourhood context.

Economic Development & Civic Property

Manager of Economic Development & Civic Properties – Wendy Dupley

The mission of the Economic Development & Civic Property Department is to build the most livable and sustainable community in Metro Vancouver where citizens have opportunities for economic growth and where their children make their future homes. We provide investment attraction, business retention and expansion programs, as well as film production liaison services and tourism marketing and development. We work with local business associations such as the Downtown Maple Ridge Business Improvement Association and the Chamber of Commerce, and provincial and federal government agencies involved in business and economic development. We also provide administrative support and a staff liaison to the Economic Development Committee to Council, and its related task force groups.

Civic property was integrated into the department to bring additional resources to the management of the City's land and property assets. The property team is responsible for leading and managing all land-related matters including the negotiation, acquisition and disposition of free-hold properties, statutory rights-of-ways and resolution of various property disputes and historical encroachments, all the while operating within the framework of the Community Charter and Land Title Office. In addition, the property team also manages the City's rental properties and supports the applications and initiatives related to cellular communications towers as well as core security and the Downtown Parking service provider contracts.



In 2019 the Economic Development Department organized a community 'Leaders Forum' bringing together the elected representatives from the local, provincial and federal governments to explore business opportunities in the technology sector.

Services Provided by City Departments

Engineering Services

General Manager: David Pollock

The Engineering Services Division is responsible for 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 consists of two departments: Engineering and Engineering Operations. The division also serves as the liaison with the Ridge Meadows Recycling Society.

Engineering

Municipal Engineer: Michael Canning

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

Various initiatives and programs are developed and implemented to construct municipal infrastructure in support of ongoing growth throughout the City as well as ensuring the existing infrastructure elements are effectively operated and maintained through their complete life cycle. The foundation for the management of municipal infrastructure is a suite of coordinated Master Plans that cover all infrastructure components.

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

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

The water distribution and sewage collection systems are complex and regularly monitored to ensure optimal performance. Computer models assist in system planning for future growth as well as evaluating the performance of



The Engineering Department works to ensure that all roadways meet the most up to date urban standards. Some City projects involve retrofits of existing streetscapes in older neighbourhoods to modern standards.

infrastructure in the built environment. For water, the City monitors not only the quantity, but also the quality of water delivered to residents, collecting weekly from over 40 locations across the City for lab analysis.

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

The management of the overall transportation system includes consideration of all travel modes – walking, cycling, transit as well as vehicles. Rapid growth throughout the City, especially where developments occur in a non-linear manner often provides challenges, notably for connectivity of sidewalks and bicycle facilities. The Transportation Section deals with over 400 service requests each year on traffic issues. Requests for neighborhood traffic calming are evaluated by the Transportation Section and staff work with the RCMP and ICBC on a number of safety initiatives.

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

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

Engineering Operations

Director of Engineering Operations – James Storey



In the past few years Mother Nature has unleashed some significant snowfall events. The Engineering Operations team has a detailed plan for extreme weather events to ensure that our roads stay open and safe for citizens

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

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

Services Provided by City Departments

Ridge Meadows Recycling Society

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

As a local employer, with a total of 67 full and part-time employees, the Society provides entry-level employment and training opportunities, as well as supported work and training for adults with developmental disabilities.

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



The Recycling Ridge Meadows Recycling Society is an important part of the City's efforts to be environmentally responsible. Their supportive work programs creates meaningful employment for adults with developmental disabilities living in the community.



The team at the City of Maple Ridge are proud to serve our community. From road maintenance to organizing community festivals, we approach each task with professionalism and commitment to excellence.

2019 Awards

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



Government Finance Officers Association

Maple Ridge received our 22st consecutive 'Award for Outstanding Achievement in Popular Annual Financial Reporting'. In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability and reader appeal.

Maple Ridge received our 29th 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.

Heritage BC



The City of Maple Ridge received a BC Heritage Award in February of 2019 for the restoration of the iconic Haney House on 224 Street.

Funding for the project came from the City of Maple Ridge, the Federal Government, through the BC Canada 150 Fund and Heritage BC's Legacy Fund. Additional financial support also came from the Maple Ridge Community Heritage Commission and the Maple Ridge Historical Society.



On February 21 the BC Small Business Roundtable presented the City of Maple Ridge with the 'Open for Business Award' in the large community category.

The judges made the following comment as part of the awards presentation; "A significant percentage of the businesses opportunity in Maple Ridge is being unlocked by their home-based businesses, explaining the City of Maple Ridge's mission to become one of the most home based business friendly jurisdictions in British Columbia. The potential for these businesses to grow into larger businesses inspired the City to revise and streamline regulations and take action to make it easier for home based businesses to do business in their community."



Maple Ridge received the MarCom 'Gold Award' for the 2018 Citizens Report in the Publications/ Annual Report/ Government category.

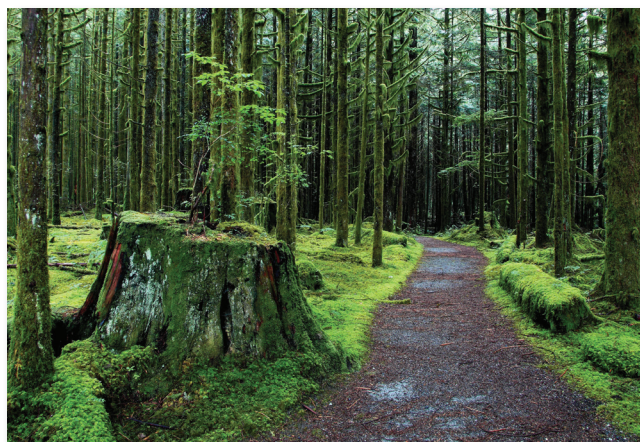
MarCom Awards is an international competition for marketing and communication professionals involved in the concept, writing and design of marketing and communication programs and print, visual and audio materials. The competition has grown to perhaps the largest of its kind in the world.



Maple Ridge received a 'Gold Award' for the 2018 Citizens Report. Hermes Creative Awards is an international competition for creative professionals involved in the concept, writing and design of traditional and emerging media that recognizes outstanding work in the industry. Judges are industry professionals who look for companies and individuals whose talent exceeds a high standard of excellence and whose work serves as a benchmark for the industry.

For More Information on City Awards Visit
mapleridge.ca/320/Awards

Summary of Services and Regional Relationships



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

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

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

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

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

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

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

- **BC Society for the Prevention of Cruelty to Animals (BC SPCA)**
The BC SPCA is a not-for-profit organization dedicated to protecting and enhancing the quality of life for domestic, farm and wild animals in BC. The City has contracted the BC SPCA to provide domestic animal impound and shelter services and to enforce the animal control bylaws.
- **Emergency Communications for Southwest British Columbia Incorporated (EComm)**
E-Comm is the largest 9-1-1 call centre in BC and provides dispatch services for 35 police and fire departments throughout the province. E-Comm also owns and operates the wide-area radio network used by police, fire and ambulance personnel throughout Metro Vancouver and the Fraser Valley.
- **Fraser Valley Regional Library (FVRL)**
The largest public library system in BC, with 25 community libraries serving over 700,000 people in its service area. Funding comes from annual grants from each of the member communities along with a Government of BC operating grant. The City of Maple Ridge provides the space for the library and the collection and operation of the facility are managed by the FVRL.
- **Greater Vancouver Sewerage and Drainage District (GVS&DD)**
Responsible for major distribution components, sewage pumping stations and wastewater treatment plants. Metro Vancouver also works with municipalities to manage stormwater and drainage issues.
- **Greater Vancouver Water District (GVWD)**
Responsible for providing clean, safe drinking water and delivering it to the member municipalities for distribution by local systems. Metro Vancouver also plans for water shortage response, watershed management and water use.

Summary of Services and Regional Relationships

- **Maple Ridge / Pitt Meadows Arts Council Society**
The Society operates the Arts Centre Theatre; a 500 seat performance facility, art gallery, event lobby and arts and cultural programming space, in addition to providing arts and cultural services to residents.
- **Metro Vancouver**
Metro Vancouver is a federation of 21 municipalities, one Electoral Area and one Treaty First Nation that collaboratively plans for and delivers drinking water, wastewater treatment and solid waste management. Metro Vancouver also regulates air quality, plans for urban growth, manages a regional parks system, workforce, provides labour relations services, administers the 9-1-1 emergency communications system and provides affordable housing. The regional district is governed by a Board of Directors of elected officials from each local authority.
- **Ministry of Education**
Provides Provincial government school system serving kindergarten to grade 12 students in public schools, independent schools and home-schooled. The purpose of the British Columbia school system is to enable the children enrolled each school year, to develop their individual potential and to acquire the knowledge, skills and abilities needed to contribute to a healthy society and a prosperous and sustainable economy.
- **Municipal Finance Authority (MFA)**
The MFA pools the borrowing and investment needs of BC communities through a collective structure and is able to provide a range of low cost and flexible financial services to our clients equally, regardless of the size of the community. The MFA is independent from the Province of British Columbia and operates under the governance of a board of members appointed from the various regional districts within the province.
- **Municipal Insurance Association of BC (MIABC)**
Maple Ridge is a member of the MIABC (The “Exchange”) as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any one subscriber. Under the Reciprocal Insurance Exchange Agreement Maple Ridge is assessed a premium and specific deductible for its claims based on population.
- **Ridge Meadows Recycling Society (RMRS)**
Ridge Meadows Recycling Society is a community-based, non-profit organization, advocating zero waste, operating responsible waste reduction services and providing environmental education. They employ people with developmental disabilities assisting their integration into the community.

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



- **Royal Canadian Mounted Police (RCMP)**
The RCMP provide policing services for the City of Maple Ridge (as well as many of the neighbouring communities) based on a contract between the Provincial and Federal Governments. The City is responsible for providing the clerical support services and facilities for the RCMP.
- **TransLink**
Responsible for planning, financing and the management of all public transit in addition to major regional roads and bridges in Metro Vancouver.
TransLink is Metro Vancouver’s regional transportation authority. TransLink is responsible for regional transit, cycling and commuting options as well as Intelligent Transportation System programs. Their services are delivered through our operating companies such as subsidiaries like Coast Mountain Bus Company, HandyDart and the West Coast Express.
TransLink also shares responsibility for the Major Road Network (MRN) and regional cycling with municipalities in Metro Vancouver. We are the first North American transportation authority to be responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges. Maple Ridge shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by Maple Ridge where it is cost effective.

Development Cost Charges Report

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

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

The following provides some information about DCC collections and expenditures from 2019 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$ 24,100,086	\$ 307,910	\$ 5,409,850
Collections*	5,607,283	154,026	751,338
Interest	648,820	-59,163	49,527
Expenditures	-952,974	-3,019,482	- 486,577
Closing Balances	\$ 29,403,215	-\$ 2,616,708	\$ 5,724,138
Waivers & Reductions**	\$ 453,852		\$ 35,677

	Water	Parks	Total
Opening Balances	-\$ 16,943,045	\$ 10,950,278	\$ 23,825,079
Collections*	601,917	1,511,470	5,826,019
Interest	-385,067	220,552	449,153
Expenditures	-3,399,507	-1,036,090	- 8,894,629
Closing Balances	-\$ 19,945,951	\$ 13,098,735	\$ 25,663,429
Waivers & Reductions**	\$ 180,440		\$ 669,969

* 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 2019 are reported as Waivers & Reductions.

Message from the Chief Financial Officer



On behalf of the Finance Department, I am honoured to present the 2019 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, 2019.

Maple Ridge continues to demonstrate its commitment and expertise in financial management. Our 2018 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 29th consecutive year that Maple Ridge received this award and the longest standing in Canada.

The purpose of the Annual Report is to provide insight into the financial results for our fiscal year ended December 31, 2019. 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. Statistics Section – Presents statistical and financial information on a multi-year comparative basis.

Local government financial statements are intended to assist readers to evaluate how public resources are being managed. They compare the deployment of financial resources against budget and previous year's results.

As required under British Columbia's Community Charter, this Annual Report contains comprehensive information about the goals and objectives within the focus areas identified by Council. The 2018 Strategic Direction & Progress Report on page 9 communicates performance towards the achievement of these goals and objectives during the year.

A new four year Council term commenced November 2018. With a strong focus on governance, Council soon began updating the Strategic Plan. Performance measures will be reviewed and aligned to reflect the City of Maple Ridge 2019-2022 Strategic Plan.

Year in Review

One of the most notable accomplishments is the significant investment in synthetic fields and progress on other recreation infrastructure including the complete refresh of the Leisure Centre's pool.

Similar to other communities, homelessness, mental health and opioid addiction is of great concern. While it falls under the responsibility of senior levels of government, certainly every community is impacted by the negative behaviours and has a role in mitigating these impacts.

Economic Climate

Subsequent to 2019 year end and prior to issuing the financial statements, the Covid-19 pandemic has caused the largest global recession since the Great Depression. A large portion of the world is in various stages of lockdown or has imposed restricted economic activity and movement of goods. Governments are taking action to support citizens, businesses and create market liquidity.

The United States, Canada's largest trading partner, is focused on domestic market protectionism. Recently there has been a focused effort to repatriate production and secure supply chains.

In Canada, there has been both monetary stimulus and many other fiscal measures taken to lessen the implications of the economic impacts of the pandemic. Social distancing has proved effective and elements of this will likely be incorporated into how businesses need to operate.

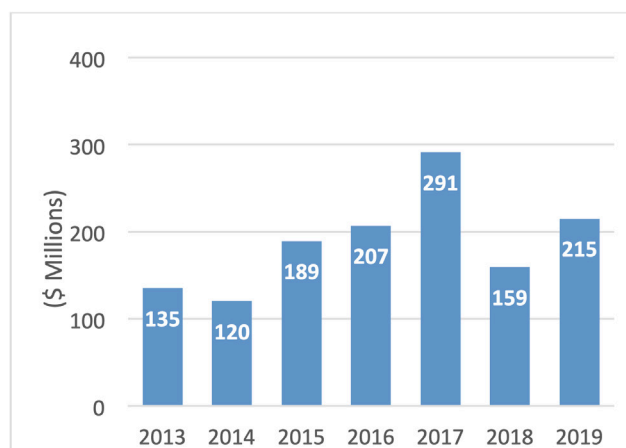
In Maple Ridge citizens, businesses, the hospital, the school district and municipality have been greatly impacted. The municipality, to comply with provincial direction, has closed recreation facilities and cancelled programs.

At the time of writing this, City Hall is still closed to the public but work and many services are still being performed. Public interaction is different, typically through phone, email, online and the use of the drop box for physical material. The reopening and introduction of nonessential services will be measured, following protocols provided by senior levels of government, ensuring the safety of citizens and staff is not compromised.

There is much optimism in the markets and likely we will see economic activity increase quickly as restrictions are eased. The global trade environment continues to be uncertain with trends towards a protectionist measures.

Message from the Chief Financial Officer

Maple Ridge Construction Values



The economic base in Maple Ridge has remained relatively stable over the past number of years. Maple Ridge business licences have also remained relatively stable. Business licences are issued for commercial, home-based and non-residential businesses. The City conducted commercial and industrial studies to ensure land is available to accommodate future growth.

Risk Management

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

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

Regional Partnerships

Maple Ridge provides sewer and water services to residents through its membership in the Regional District (Metro Vancouver) and related entities. The City does not control the financial operations of Metro Vancouver, but is proportionately responsible for their costs through annual levies and service payments. Changes in the financial needs of these entities can affect the user fees charged to Maple Ridge taxpayers. Wherever possible, Maple Ridge attempts to smooth the potential impacts of cost increases from the Regional District by using a rate stabilization policy. This policy factors the effects of long-range regional plans into our rate structure.

Disaster Response and Recovery

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

The Business and Financial Planning Process

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

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

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

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

Business and Financial Plan review sessions are open to the public and provide opportunities for individuals to ask questions of Council on decisions or to make submissions on all programs.

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

Message from the Chief Financial Officer

Council adopted a five-year Financial Plan Bylaw for the years 2019 – 2023. The key financial implications of this budget include:

- Property tax increases totalling 3.6% in 2019, included 1.9% for general purposes, 0.7% for infrastructure replacement, 0.6% for Parks, Recreation & Cultural Levy and 0.3% for Storm Water Levy
- Water Levy increase was set at 4.50% annually
- Sewer Levy increase was set at 8.5% annually
- Recycling Levy Increase was set at 2.75% annually
- The new property tax revenue assumptions due to new construction was 1.75% to 1.90% per year.

Outlook

The 2020-2024 Financial Plan reflects Council's strategic direction including staffing changes to deliver on the strategic plan and the continuing commitment to maintaining our infrastructure with property tax increases for infrastructure sustainability.

In May of 2020, Council adopted an amended Financial Plan Bylaw for 2020-2024 that reflected current information from BC Assessment about growth in the community.

The plan includes significant capital expenditures to address infrastructure needs in the community including recreation facilities. Overall, the City's financial condition remains strong, with growth expected in the assessment base, a strong business planning process, financial reserves and available debt servicing capacity.

We are already seeing some economic recovery of the implications of COVID-19 diminishing with easing restrictions and the reopening of more sectors of the economy. With the financial supports from senior levels of government, much of the short term implications have been reduced, however, significant uncertainty remains both on short and long term implications.

The 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
- Balancing service levels and affordability

Business planning for 2021-2025 is just beginning with Council to discuss the parameters to deliver on the strategic direction and focus areas. Council governs this process and staff prepare business plans to deliver on this direction.

Conclusion

I would like to take this opportunity to thank members of Council, the Corporate Management Team and all City employees for their direction and dedication in achieving our 2019 results. The reason for our success is the strong commitment to excellence by our employees, in all that they do, to best serve the citizens of Maple Ridge.



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

July 6, 2020

Message from the Corporate Controller



Financial Review – Overview

The City is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the audited 2019 Consolidated Financial Statements and is intended to enhance

understanding of the economic resources and obligations of the City. It is supplemental information and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supporting schedules. For information on the terminology used in the discussion, please refer to the Glossary on page 80.

The City is responsible for the accuracy of the data and the completeness and fairness of presentation, including all disclosures. This message is intended to provide readers with an overview of ongoing financial and operational performance.

The Consolidated Financial Statements are required under the British Columbia Community Charter section 167 and are prepared in accordance with Canadian Public Sector Accounting Standards, using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds and the City’s wholly-owned subsidiaries, C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. (MRMH Ltd).

Financial Statements in the public sector serve as a central feature of local government financial reporting. They report a local government’s actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace a variety of other financial reports used in planning, analysis and decision-making, nor are they intended to be the sole measure of government performance in the year, 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 Council of any control or operational items that may have been identified during the audit procedure.

Council meets with the City’s auditors to satisfy itself that risk management and internal control systems are appropriate and that the information in financial statements is accurate and complete. Council approves the City’s financial statements and reviews the auditors’ Management Letter.

The Financial Statements:

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

Financial Statement Composition
Revenue and Capital Funds have transactions with outside groups, with each other and with Reserve Funds.
Only transactions with outside groups are reported in Consolidated Financial Statements.

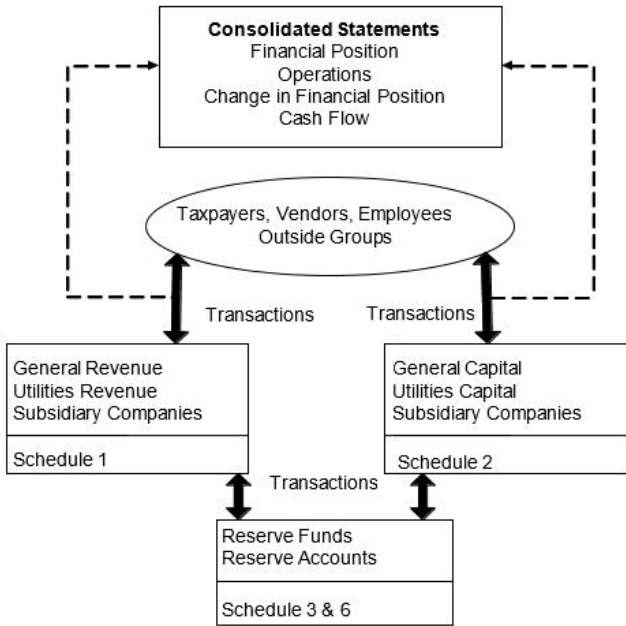
The Consolidated Statement of Financial Position:
Provides information on the financial position of the City including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus

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

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

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

Message from the Corporate Controller



2019 Consolidated Financial Statements

From a financial perspective, the results for 2019 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 2019.

The following sections provide an analysis of the 2019 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 decreased by \$2.64 million to \$112.3 million.
- Municipal debt decreased by \$2.53 million to \$23.29 million.
- Unused annual debt servicing capacity, based on our current financial position, is \$24.6 million.

1. Consolidated Statement of Financial Position – Page 40

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 \$112.3 million at the end of 2019, a decrease of \$2.64 million from 2018. 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 2019 is \$1.22 Billion

Financial Assets:

- Financial assets increased by \$3.8 million over 2018
- Cash and investments increased by \$4.48 million over 2018.
- Accounts receivable increased by \$1.3 million over 2018
- Inventory available for resale decreased by \$2.4 million from 2018.
- **Liabilities:**
Total liabilities increased by approximately by \$6.4 million over 2018.
- The actuarially determined liability for future employee benefits is \$3.99 million. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- Accounts payable and accrued liabilities increased by \$6.2 million.
- Restricted revenues increased by \$0.5 million through a combination of higher collections and decreased capital investment in 2019 compared to 2018.
- Debt decreased by \$2.53 million as a result of planned pay down.

Non-Financial Assets:

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

In 2019 non-financial assets increased by \$67 million over 2018, due primarily to a net increase in tangible capital assets of \$66.9 million.

2. Consolidated Statement of Operations – Page 41

This statement reports the City’s changes in economic resources and accumulated surplus for 2019, compared with budget and with 2018 results. Since annual revenues exceeded expenses, the City increased its accumulated surplus during the year. Included in this statement is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed of before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

Message from the Corporate Controller

Consolidated Revenue

- *Compared to previous year (2018)*
Revenues in 2019 increased by \$14.4 million over 2018 through a combination of the following:
- Revenue from general taxation increased \$4.56 million through a combination of higher tax levies and growth of the assessment roll.
- User fees and other revenues increased by \$3.4 million mainly through a combination of sewer and water fees, building permit and inspection revenues.
- Development revenues and senior government transfers, often linked to capital projects, decreased by \$0.2 million over 2018. 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.
- Investment revenue increased by \$1 million as a result of favourable returns.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of assets increased by \$5.7 million as a result of more developer constructed infrastructure turned over to the City in 2019 and earlier than anticipated replacement of infrastructure.

Consolidated Revenue

Compared to budget (2019)

As in previous years, there were variances between budgeted and actual revenues (\$27 million) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCCs) and senior government transfers were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized.

Consolidated Expenses

Compared to previous year (2018)

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. Overall expenses for 2019 increased by \$10.7 million over 2018 driven by an accounting entry related to the Cottonwood Landfill and general increases in all areas.

Consolidated Expenses

Compared to budget (2019)

The consolidated expenses for 2019 reflect a positive variance of \$11.6 million compared to budget. Contributors to this positive variance include RCMP contract savings of approximately \$1.8 million, \$1.2 million in interest costs related to authorized borrowing that has not yet been entered into, approximately \$6.5 million for projects that will proceed in 2020, \$3.9 million in wages due in part to recruitment challenges experienced in 2019, \$3 million in savings from Parks, Recreation & Culture, offset by an accounting entry of

\$3.6 million to revalue the remaining remediation works at the former Cottonwood Landfill site and \$1.3 million related to the St. Anne camp.

3. Consolidated Statement of Change in Net Financial Assets – Page 42

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 decreased by \$2.6 million to \$112.3 million as at the end of 2019; had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$115.6 million, resulting in Net Debt of \$0.6 million. Timing differences between planned and actual capital expenditures are the main reason for this variance

4. Consolidated Statement of Cash Flow – Page 43

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 2019 increased to \$63.8 million from \$22.2 million in 2018.

5. Schedule 1 – Page 61

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 (2018)

Overall operating expenses increased by \$10.6 million, over 2018, driven in part by the entry related to the Cottonwood Landfill described in Section 2 and increases in all areas with the exception of the Water Utility which saw a slight decrease.

Operating Expenses

Compared to budget (2019)

Overall operating expenses came in under budget by \$11.5 million. Factors contributing to this variance were explained in Section 2.

Message from the Corporate Controller

6. Schedule 2 – Page 62

Schedule of Change in Capital Funds

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

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

7. Other

2018 Accumulated Surplus Distribution

i) Operating Accumulated Surplus (Schedule 1) – Page 61

The Operating Accumulated Surplus of \$30.36 million (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 14 to the Financial Statements. These funds represent financial assets available to the City that Council has not earmarked for specific future use.

ii) Capital Funds (Schedule 2) – Page 59

The City has equity in the capital funds of \$1.08 billion. 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 63 & 69

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$72.5 million at December 31, 2019.

Reserve Funds are established by Council bylaw and are usually restricted for capital purposes. Financial assets within a reserve fund can only be used for the purpose for which it was established. These totalled \$33.4 million as at December 31, 2019.

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

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

There is \$105.8 million in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2019. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$40.6 million and Net Financial Assets would have decreased similarly.

Assessment of Trends

The City has Net Financial Assets of \$112.3 million at the end of 2019. This position has improved from Net Debt of \$4.25 million 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 2019 to a net debt position, but to return to net financial assets by 2020.

Conclusion

The City of Maple Ridge is committed to the production of comprehensive financial information that meets the objective of providing open and transparent information to the reader and has been recognized by the Government Finance Officers Association for its efforts through receipt of the Canadian Award for Financial Reporting for 29 consecutive years.



Catherine Nolan, CPA, CGA
Corporate Controller

July 6, 2020

Introduction to Financial Statements

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

The Corporate Finance Officer is responsible for submitting annually to the Audit Committee and Council audited Financial Statements. These Financial Statements include the consolidated results of the City of Maple Ridge for the fiscal year ending December 31, 2019.

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 2019 Consolidated Financial Statements for the City include:

Consolidated Statements

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

Supporting Statements & Schedules

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

Management's Responsibility for Financial Reporting

The information in this 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.

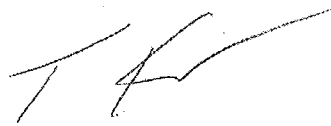
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

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 and Council. Council approves the consolidated financial statements and reviews the recommendations of the independent auditors for improvements to controls as well as the actions of management to implement such recommendations.



Al Horsman
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer



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BDO Canada LLP
600 Cathedral Place
925 West Georgia Street
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Independent Auditor's Report

To the Mayor and Council of the City of Maple Ridge

Opinion

We have audited the consolidated financial statements of the City of Maple Ridge (the "City"), which comprise the consolidated Statement of Financial Position as at December 31, 2019, and the consolidated Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and notes and schedules, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2019 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
June 9, 2020

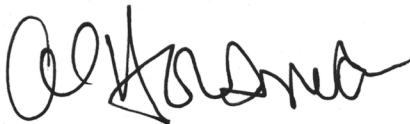
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Consolidated Statement of Financial Position

As at December 31, 2019

	2019	2018
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 63,790,576	\$ 22,186,741
Portfolio investments (Note 2)	164,538,143	201,666,082
Accounts receivable (Note 3)	16,882,073	15,515,417
Recoverable local improvements (Note 4)	1,693,971	1,379,072
Other assets (Note 5)	797,977	779,813
Inventory available for resale	<u>56,169</u>	<u>2,459,585</u>
	247,758,909	243,986,710
Liabilities		
Accounts payable and accrued liabilities (Note 6)	31,126,120	24,858,292
Deferred revenue (Note 8)	16,801,812	15,760,504
Restricted revenue (Note 9)	36,581,674	35,996,158
Refundable performance deposits and other	23,625,735	21,908,866
Employee future benefits (Note 10)	3,999,000	4,662,100
Debt (Note 11, Schedule 4)	<u>23,291,350</u>	<u>25,822,631</u>
	135,425,691	129,008,551
Net Financial Assets	<u>112,333,218</u>	<u>114,978,159</u>
Non Financial Assets		
Tangible capital assets (Note 12, Schedule 5)	1,094,315,052	1,027,400,677
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	317,502	326,363
Prepaid expenses	<u>665,550</u>	<u>471,486</u>
	<u>1,110,824,633</u>	<u>1,043,725,055</u>
Accumulated Surplus (Note 14)	<u>\$ 1,223,157,851</u>	<u>\$ 1,158,703,214</u>



Al Horsman
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

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

Consolidated Statement of Operations

For the year ended December 31, 2019

	Actual 2019	Budget 2019 (Note 18)	Actual 2018
Revenue (Segment Report, Note 21)			
Taxes for municipal purposes (Note 15)	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
User fees and other revenue	45,678,005	44,172,582	42,266,363
Government transfers (Note 16)	5,427,368	15,256,425	4,862,137
Development revenue	15,026,277	50,015,589	15,787,623
Interest and investment income	5,636,251	2,247,988	4,581,311
Gaming revenues	1,703,170	1,500,000	1,781,613
Refinancing and asset disposal gains (losses)	(221,954)	1,500,000	(1,470,673)
Contributed tangible capital assets (Note 12)	<u>34,156,244</u>	<u>20,000,000</u>	<u>29,727,691</u>
	197,611,071	224,777,238	183,181,725
Expenses (Segment Report, Note 21)			
Protective services	39,230,587	42,909,582	37,458,755
Transportation services	20,748,185	23,899,352	19,445,582
Recreation and cultural	19,176,835	22,485,994	18,754,440
Water utility	13,952,992	16,056,086	13,787,153
Sewer utility	12,427,643	14,020,250	11,688,964
General government	16,477,245	18,475,279	15,252,598
Planning, public health and other	<u>11,142,947</u>	<u>6,916,183</u>	<u>6,030,684</u>
	133,156,434	144,762,726	122,418,176
Annual Surplus	<u>64,454,637</u>	<u>80,014,512</u>	<u>60,763,549</u>
Accumulated Surplus - beginning of year	<u>1,158,703,214</u>	<u>1,158,703,214</u>	<u>1,097,939,665</u>
Accumulated Surplus - end of year (Note 14)	<u><u>\$ 1,223,157,851</u></u>	<u><u>\$1,238,717,726</u></u>	<u><u>\$1,158,703,214</u></u>

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

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2019

	Actual 2019	Budget 2019 (Note 18)	Actual 2018
Annual Surplus	\$ 64,454,637	\$ 80,014,512	\$ 60,763,549
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(92,131,841)	(216,964,685)	(74,540,940)
Amortization	21,257,458	21,329,763	21,168,109
Proceeds from disposal of tangible capital assets	928,432	1,500,000	183,461
(Gain) loss on disposal of tangible capital assets	<u>3,031,576</u>	<u>(1,500,000)</u>	<u>1,933,914</u>
	(66,914,375)	(195,634,922)	(51,255,456)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	8,861	-	37,523
Decrease (Increase) in prepaid expenses	<u>(194,064)</u>	<u>-</u>	<u>823,140</u>
	(185,203)	-	860,663
Increase (decrease) in Net Financial Assets	(2,644,941)	\$ (115,620,410)	10,368,756
Net Financial Assets beginning of the year	<u>114,978,159</u>	<u>114,978,159</u>	<u>104,609,403</u>
Net Financial Assets (Net Debt) end of the year	<u>\$ 112,333,219</u>	<u>\$ (642,251)</u>	<u>\$ 114,978,159</u>

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

Consolidated Statement of Cash Flow

For the year ended December 31, 2019

	Actual 2019	Actual 2018
Operating transactions		
Annual surplus	\$64,454,637	\$60,763,549
Items not utilizing cash		
Amortization	21,257,458	21,168,109
Loss on disposal of assets	221,954	1,470,673
Contributed tangible capital assets	(34,156,244)	(29,727,691)
Actuarial adjustment on debt	(359,245)	(321,333)
Restricted revenues recognized	<u>(13,852,584)</u>	<u>(14,711,412)</u>
	(26,888,661)	(22,121,654)
Change in non-cash operating items		
Increase in prepaid expenses	(194,064)	823,140
Decrease (increase) in supplies inventory	8,861	37,523
Decrease (increase) in accounts receivable	(1,366,656)	(851,984)
Decrease (increase) in recoverable local improvements	(314,899)	(252,825)
Decrease (increase) in other assets	(18,164)	(16,605)
Increase (decrease) in accounts payable and accrued liabilities	6,267,828	4,062,541
Increase (decrease) in deferred revenue	1,041,308	1,562,321
Increase (decrease) in refundable performance deposits	1,716,869	(1,494,848)
Increase (decrease) in employee future benefits	<u>(663,100)</u>	<u>94,800</u>
	6,477,983	3,964,063
Cash provided by operating transactions	<u>44,043,959</u>	<u>42,605,958</u>
Capital transactions		
Proceeds on disposal of tangible capital assets	928,432	183,461
Cash used to acquire tangible capital assets	<u>(57,975,597)</u>	<u>(44,813,249)</u>
	(57,047,165)	(44,629,788)
Investing transactions		
Proceeds on disposal of land available for sale	5,213,038	1,582,750
Decrease (increase) in portfolio investments	<u>37,127,939</u>	<u>(13,948,231)</u>
	42,340,977	(12,365,481)
Financing transactions		
Debt repayment	(2,172,036)	(2,129,743)
Collection of restricted revenues	<u>14,438,100</u>	<u>11,073,918</u>
	12,266,064	8,944,175
Increase (decrease) in cash and cash equivalents	41,603,835	(5,445,136)
Cash and cash equivalents - beginning of year	<u>22,186,741</u>	<u>27,631,877</u>
Cash and cash equivalents - end of year	<u>\$63,790,576</u>	<u>\$22,186,741</u>

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

Summary of Significant Accounting Policies

For the year ended December 31, 2019

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

(a) Reporting Entity and Basis of Consolidation

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

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

(b) Basis of Accounting

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

(c) Non-financial Assets

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

(d) Tangible Capital Assets

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Interest costs are not capitalized during construction. 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 estimated 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

Summary of Significant Accounting Policies

Natural resources, works of art and historic assets are not recorded as assets in these consolidated financial statements.

(e) Liability for Contaminated Sites

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

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

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

The liability is recognized as management's best estimate of the cost of remediation and post-remediation, including operation, maintenance and monitoring, that are an integral part of the remediation strategy for a contaminated site. Management has assessed its potential liabilities for contamination, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized at December 31, 2019 or December 31, 2018.

(f) Landfill Closure and Post Closure Costs

The Ministry of Environment establishes certain requirements for the closure and post closure monitoring of landfill sites. The obligation for closure and post closure costs associated with the City's former landfill is based on the present value of estimated future expenses. (Note 6)

(g) Expense Recognition

Expenses are recorded using the accrual basis of accounting whereby expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the legal obligation to pay.

(h) 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 taxation for municipal purposes 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 when the services are provided.

Summary of Significant Accounting Policies

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.

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 estimated fair value at the date of receipt and are also recorded as revenue.

(i) Use of estimates/measurement uncertainty

The preparation of financial statements 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, landfill closure and post closure obligations, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(j) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2019 component of the Financial Plan Bylaw adopted by Council on May 14, 2019.

(k) Financial instruments

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

(l) 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.

Summary of Significant Accounting Policies

(m) Portfolio Investments

Investments with an original maturity date of more than three months from the date of acquisition 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.

(n) Basis of segmentation (Segment Report, Note 21)

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.

(o) 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. As this is a multi-employer plan, no liability is attributed to the City and no liability is recorded in the financial statements. (Note 20)

Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits. (Note 10)

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2019 were comprised as follows:

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Cash	\$ 14,879,814	\$ 11,960,755
Cash equivalents	<u>48,910,762</u>	<u>10,225,986</u>
	<u>\$ 63,790,576</u>	<u>\$ 22,186,741</u>

Cash equivalents were comprised of high-interest savings accounts or term deposits held at Canadian banking institutions with effective interest rates of **2.46% to 2.56%** (2.46% for 2018).

Additionally, the City holds cash and cash equivalents of **\$5,101,141** (\$3,281,038 for 2018) and agreements and interest receivable of **\$376,091** (\$193,474 for 2018) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2018	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2019
Latecomer Fees	\$ 112,386	\$ -	\$ 749,326	\$ 443,712	\$ 418,000
Cemetery Perpetual Care	1,206,022	33,712	66,891	33,712	1,272,913
Election Surplus	7,187	168	1,095	-	8,450
Metro Vancouver Sewer & Drainage District	569,083	-	2,533,769	1,162,242	1,940,610
Albion Dyking District	<u>1,579,834</u>	<u>834</u>	<u>276,062</u>	<u>19,471</u>	<u>1,837,259</u>
	<u>\$ 3,474,512</u>	<u>\$ 34,714</u>	<u>\$ 3,627,143</u>	<u>\$ 1,659,137</u>	<u>\$ 5,477,232</u>

2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 2.12% - 5.65%. 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 2019 returns were positive and ranged to 4.0%. In 2019 gains were \$Nil (\$Nil for 2018). 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, 2019 was **\$164,538,143** (\$201,666,082 for 2018). The market value at December 31, 2019 was **\$165,918,543** (\$201,793,693 for 2018).

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

3. Accounts Receivable

	<u>2019</u>	<u>2018</u>
Property Taxes	\$ 5,377,516	\$ 5,035,959
Other Governments	2,375,904	2,447,778
General and Accrued Interest	3,816,092	4,467,405
Development Cost Charges	<u>5,564,102</u>	<u>3,645,582</u>
	17,133,614	15,596,724
Less: Allowance for Doubtful Accounts	<u>(251,541)</u>	<u>(81,307)</u>
	<u>\$ 16,882,073</u>	<u>\$ 15,515,417</u>

4. Recoverable Local Improvements

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

5. Other Assets

Debt Reserve Fund:

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

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. The City has estimated that there is only a remote possibility that these funds will not be recovered and therefore these funds have been included in Other Assets of **\$797,977** (\$779,813 for 2018).

6. Accounts Payable and Accrued Liabilities

	<u>2019</u>	<u>2018</u>
Accounts Payable:		
General	\$ 11,368,913	\$ 9,663,468
Other Governments	12,029,889	11,372,311
Salaries and Wages	<u>2,071,496</u>	<u>1,860,221</u>
	25,470,298	22,896,000
Accrued Liabilities:		
Landfill Liability	4,078,820	519,227
Vacation Pay	547,507	484,008
Other Employment Benefits	<u>1,029,495</u>	<u>959,057</u>
	5,655,822	1,962,292
	<u>\$ 31,126,120</u>	<u>\$ 24,858,292</u>

The City's Landfill closed in 1989 and legislation requires closure and post closure care of solid waste landfill sites. Closure is estimated to be completed in 2030 and includes final covering, landscaping, erosion control, leachate and gas management. Post closure requirements extend for 30 years beyond completion of the closure plan and includes inspection and maintenance of the final covering, ground water monitoring, gas management systems operations, inspections and annual reports.

The liability recognized in the consolidated financial statements is the present value of the expected future cash flows for the closure and post closure care activities and is subject to measurement uncertainty. The inflation rate used is 2% and the discount rate is 2.43%. The recognized amounts are based on the City's best available information as at the financial statement reporting date and will be updated as new information becomes available. The unfunded liability for the landfill will be paid for per the annual approved Financial Plan.

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

7. Contingencies, Commitments and Unrecognized Liabilities:

(a) Third Party Claims

Where losses related to litigation are likely and can be reasonably estimated management accrues its best estimate of loss. These amounts are included in accounts payable and accrued liabilities.

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

(b) Contractual Obligations

In 1998 the City entered into an agreement to purchase ice sheet time for five years commencing in 1999, with five five-year renewal options. In 2018, the agreement was renewed for an additional five-year period. The minimum annual payment due for the provision of ice time is \$638,000. Additional ice time is purchased separately. These payments are recorded as expenses when the ice time is provided.

(c) Unrecognized Liability

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

8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	Prepaid Taxes		Connection Revenues	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 7,216,123	\$ 6,864,267	\$ 1,694,045	\$ 1,035,037
Deferred during the year	15,011,307	14,250,434	1,274,748	1,370,294
Revenue recognized	<u>(14,625,327)</u>	<u>(13,898,578)</u>	<u>(1,504,482)</u>	<u>(711,286)</u>
Ending balance	<u>\$ 7,602,103</u>	<u>\$ 7,216,123</u>	<u>\$ 1,464,311</u>	<u>\$ 1,694,045</u>

	Other		Total Deferred Revenues	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 6,850,336	\$ 6,298,878	\$ 15,760,504	\$ 14,198,182
Deferred during the year	5,206,249	4,931,744	21,492,304	20,552,472
Revenue recognized	<u>(4,321,187)</u>	<u>(4,380,286)</u>	<u>(20,450,996)</u>	<u>(18,990,150)</u>
Ending balance	<u>\$ 7,735,398</u>	<u>\$ 6,850,336</u>	<u>\$ 16,801,812</u>	<u>\$ 15,760,504</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Beginning Balance	\$ 23,825,078	\$ 29,546,672	\$ 1,519,694	\$ 1,163,951
Collections and interest	10,732,980	6,275,172	226,755	355,745
Disbursements - operating	(387,753)	(398,474)	-	-
Disbursements - capital	<u>(8,506,876)</u>	<u>(11,598,291)</u>	<u>(4,213)</u>	<u>-</u>
Ending Balance	<u>\$ 25,663,429</u>	<u>\$ 23,825,079</u>	<u>\$ 1,742,236</u>	<u>\$ 1,519,696</u>

	Other Restricted Revenues		Total Restricted Revenues	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Beginning Balance	\$ 10,651,386	\$ 8,923,031	\$ 35,996,158	\$ 39,633,654
Collections and interest	3,478,365	4,443,001	14,438,100	11,073,918
Disbursements - operating	(87,195)	(63,012)	(474,948)	(461,486)
Disbursements - capital	<u>(4,866,547)</u>	<u>(2,651,637)</u>	<u>(13,377,636)</u>	<u>(14,249,928)</u>
Ending Balance	<u>\$ 9,176,009</u>	<u>\$ 10,651,383</u>	<u>\$ 36,581,674</u>	<u>\$ 35,996,158</u>

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, 2018 and updated for December 31, 2019. The valuation resulted in a cumulative unamortized actuarial gain of \$669,600 at December 31, 2019, (cumulative unamortized gain of \$861,200 for 2018). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2019 was \$3,999,000, (\$4,662,100 for 2018) comprised as follows:

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
Accrued benefit obligation, beginning of year	\$ 3,800,900	\$ 4,932,200
Add: Current service costs	169,000	397,600
Interest on accrued benefit obligation	107,800	143,900
Actuarial (gain)/loss	116,500	(1,192,800)
Less: Benefits paid during the year	<u>(864,800)</u>	<u>(480,000)</u>
Accrued benefit obligation, end of year	3,329,400	3,800,900
Add: Unamortized actuarial gain	<u>669,600</u>	<u>861,200</u>
Accrued Benefit liability	<u><u>3,999,000</u></u>	<u><u>4,662,100</u></u>

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

	<u>2019</u>	<u>2018</u>
Discount rate (long-term borrowing rate)	3.00 %	3.00 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.63 %	2.68 %
Estimated average remaining service life of employees (years)	11.0	11.0

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 projected Sinking Fund earnings are payable over the next five years and thereafter are as follows:

	<u>Debt Payments</u>
2020	\$ 2,215,521
2021	2,260,235
2022	2,306,211
2023	2,353,485
2024	2,402,094
Thereafter	7,497,538
Sinking Fund earnings	<u>4,256,266</u>
	<u><u>\$ 23,291,350</u></u>

The City has the following authorized but un-issued financing available as at December 31, 2019:

<u>L/A Bylaw</u>	<u>L/A Amount</u>	<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6558	\$ 6,000,000	#6560	\$ 275,000
#6679	1,100,000	#7370	3,500,000
#7371	7,000,000	#7372	8,500,000
#7373	1,000,000	#7374	2,500,000
#7375	1,000,000	#7376	<u>2,500,000</u>
#7377	23,500,000	Total	<u><u>56,875,000</u></u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

12. Tangible Capital Assets

	Net book value	
	2019	2018
Land	\$ 262,677,920	\$ 234,687,064
Buildings	68,972,370	48,668,723
Transportation network	219,676,251	226,678,101
Storm sewer system	219,574,011	215,378,001
Fleet and equipment	16,931,360	16,476,349
Technology	5,418,867	4,891,574
Water system	131,621,388	125,869,323
Sanitary sewer system	136,838,710	130,908,256
Other	32,604,171	23,843,288
	<u>\$ 1,094,315,050</u>	<u>\$ 1,027,400,677</u>

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

During the year there were no write-downs of assets (2018 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$34,156,244** (\$29,727,691 for 2018) and was capitalized and recorded as revenue at the time of recognition.

Natural assets, works of art, artifacts, cultural and historic assets are not recorded as assets in these 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.

13. Undeveloped Land Bank

The City owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Council's strategic plan.

14. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2019 is **\$1,223,157,851** (\$1,158,703,214 for 2018) and is distributed as follows:

		2019	2018
Operating surplus (Schedule 1)	General	\$ 7,622,573	\$ 11,111,456
	Sewer	7,216,552	8,512,633
	Water	<u>15,518,140</u>	<u>13,799,283</u>
		30,357,265	33,423,372
Equity in the capital funds (Schedule 2)	General	813,910,863	761,597,886
	Sewer	137,959,466	132,175,506
	Water	<u>135,053,573</u>	<u>127,272,400</u>
		1,086,923,902	1,021,045,792
Reserves (Schedule 3)	Funds	33,375,907	39,570,150
	Accounts	<u>72,500,777</u>	<u>64,663,900</u>
		105,876,684	104,234,050
Accumulated Surplus		<u>\$ 1,223,157,851</u>	<u>\$ 1,158,703,214</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

15. Property Tax Levies

In addition to its own tax levies, the City is required to collect 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>2019</u>	<u>2019 Budget</u>	<u>2018</u>
Municipal Tax Levies	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
Levies for other authorities			
School taxes	38,718,718	38,726,439	36,281,590
Translink	6,929,231	6,928,774	6,139,075
British Columbia Assessment	1,142,457	1,142,361	1,074,697
Metro Vancouver Regional District	1,232,350	1,230,808	1,131,973
Dyking Districts	700,801	700,823	648,834
Municipal Finance Authority	5,671	5,670	5,052
Total Collections for Others	<u>48,729,228</u>	<u>48,734,875</u>	<u>45,281,221</u>
Total Tax Levies	<u>\$ 138,934,938</u>	<u>\$ 138,819,529</u>	<u>\$ 130,926,881</u>

16. Government Transfers

Government transfers recognized as revenues during the year were comprised of the following:

	<u>2019</u>		<u>2018</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 269,954	\$ 653,340	\$ 252,368	\$ 300,941
Provincial Gov't	1,438,038	1,307,077	1,877,731	1,336,511
TransLink	714,413	994,798	176,370	790,717
Other	49,747	-	64,975	62,524
Total	<u>\$ 2,472,152</u>	<u>\$ 2,955,215</u>	<u>\$ 2,371,444</u>	<u>\$ 2,490,693</u>

17. Expenses and Expenditures by Object

	Capital		2019 Total	2019 Budget	2018 Total
	Operations	Acquisitions			
Goods and services	\$ 67,039,401	\$ 56,999,405	\$ 124,038,806	\$ 270,417,771	\$ 101,240,006
Wages and salaries	43,397,280	976,192	44,373,472	47,227,625	43,210,372
Interest	<u>1,462,295</u>	-	<u>1,462,295</u>	<u>2,752,252</u>	<u>1,612,938</u>
Total	111,898,976	57,975,597	169,874,573	320,397,648	146,063,316
Amortization expenses	21,257,458	-	21,257,458	21,329,763	21,168,109
Contributed tangible capital assets	<u>-</u>	<u>34,156,244</u>	<u>34,156,244</u>	<u>20,000,000</u>	<u>29,727,691</u>
Total Expenses and Expenditures	<u>\$ 133,156,434</u>	<u>\$ 92,131,841</u>	<u>\$ 225,288,275</u>	<u>\$ 361,727,411</u>	<u>\$ 196,959,116</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

18. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 14, 2019. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	Financial Plan Bylaw	Financial Statement Budget
Revenue		
Taxation	\$ 90,084,654	\$ 90,084,654
User fees and other revenue	44,172,582	44,172,582
Other	70,520,002	70,520,002
Contributed subdivision infrastructure	<u>20,000,000</u>	<u>20,000,000</u>
Total Revenue	<u>224,777,238</u>	<u>224,777,238</u>
Expenses		
Protective services	42,909,582	42,909,582
Transportation services	23,899,352	23,899,352
Recreation and cultural	22,485,994	22,485,994
Water utility	16,056,086	16,056,086
Sewer utility	14,020,250	14,020,250
General Government	18,475,279	18,475,279
Planning, public health and other	<u>6,916,183</u>	<u>6,916,183</u>
Total expenses	<u>144,762,726</u>	<u>144,762,726</u>
Annual Surplus	<u>\$ 80,014,512</u>	<u>\$ 80,014,512</u>
Less:		
Capital expenditures	216,964,685	
Debt repayment	3,785,954	
Add:		
Interfund transfers	62,869,502	
Amortization	21,329,763	
Borrowing proceeds	<u>56,536,862</u>	
	<u>\$ -</u>	

19. Contractual Rights

Contributed Tangible Capital Assets

There are a number of development projects in progress throughout the City where there is a requirement for the developer to provide infrastructure to the City, such as roads, sewers, sidewalks and street lighting. The estimated fair value of the infrastructure is recognized as "contributed tangible capital assets" revenue in these consolidated financial statements when the City accepts responsibility for the infrastructure. Estimated fair value is determined at the time the assets are recognized.

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

20. Municipal Pension Plan

The City of Maple Ridge and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as of December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Maple Ridge paid **\$3,438,370** (2018 \$3,390,825) for employer contributions while employees contributed **\$2,876,127** (2018 \$2,810,502) to the plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

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

21. 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.

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

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 that cannot be directly attributed to the activities of an identified functional segment.

22. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue there could be specific impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the City is not known. Although disruption from the virus is expected to be temporary, given the dynamic nature of the situation and the potential duration of disruption the related financial impact cannot be reasonably estimated at this time. The market value of the City's portfolio investments initially declined after the declaration of COVID-19 as a global pandemic and, as at April 30, 2020, had subsequently recovered. During the term of individual investments there are normally, and it is expected there will continue to be, fluctuations in the market values, which if held to maturity, are expected to equal face value. The City's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and if necessary, leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2019

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 136,202	\$ 948,675
Other revenues	5,768,318	1,177,415	1,916,341	18,405,712	11,694,648
Government transfers	92,307	3,040,942	1,080,567	-	186,239
Development revenue	10,604	1,673,067	6,321,107	4,633,386	2,142,639
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing & asset disposal gain(loss)	(99,201)	(1,941,285)	285,394	(446,242)	(447,523)
Contributed infrastructure	-	19,076,502	9,013,059	1,727,202	4,260,602
Total Revenue	5,772,028	23,026,641	18,616,468	24,456,260	18,785,280
Expenses					
Operating:					
Goods and services	20,866,789	4,404,803	9,333,859	10,211,953	9,168,950
Labour	16,969,395	5,586,917	6,876,967	1,340,310	608,088
Debt Servicing	9,519	-	716,109	-	-
Sub total	37,845,703	9,991,720	16,926,935	11,552,263	9,777,038
Amortization	1,384,884	10,756,465	2,249,900	2,400,729	2,650,605
Total Expenses	39,230,587	20,748,185	19,176,835	13,952,992	12,427,643
Excess (deficiency) of revenue over expenses	\$ (33,458,559)	\$ 2,278,456	\$ (560,367)	\$ 10,503,268	\$ 6,357,637

Consolidated Report of Segmented Revenue & Expenses

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2019 Actual	Total Budget	Total 2018 Actual
\$ -	\$ -	\$ 2,185,847	\$ 86,934,986	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
1,987,978	1,869,798	2,857,795	-	45,678,005	44,172,582	42,266,363
997,172	-	30,141	-	5,427,368	15,256,425	4,862,137
284,149	-	(38,675)	-	15,026,277	50,015,589	15,787,623
-	-	-	5,636,251	5,636,251	2,247,988	4,581,311
-	-	-	1,703,170	1,703,170	1,500,000	1,781,613
(330,664)	-	(52,054)	2,809,621	(221,954)	1,500,000	(1,470,673)
<u>73,279</u>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>34,156,244</u>	<u>20,000,000</u>	<u>29,727,691</u>
3,011,914	1,869,798	4,988,654	97,084,028	197,611,071	224,777,238	183,181,725
4,476,338	545,552	8,031,157	-	67,039,401	73,453,088	57,454,958
9,176,964	-	2,838,639	-	43,397,280	47,227,625	42,182,171
<u>207,101</u>	<u>479,792</u>	<u>49,774</u>	<u>-</u>	<u>1,462,295</u>	<u>2,752,252</u>	<u>1,612,938</u>
13,860,403	1,025,344	10,919,570	-	111,898,976	123,432,965	101,250,067
<u>1,591,498</u>	<u>-</u>	<u>223,377</u>	<u>-</u>	<u>21,257,458</u>	<u>21,329,763</u>	<u>21,168,109</u>
<u>15,451,901</u>	<u>1,025,344</u>	<u>11,142,947</u>	<u>-</u>	<u>133,156,434</u>	<u>144,762,728</u>	<u>122,418,176</u>
\$ <u>(12,439,987)</u>	\$ <u>844,454</u>	\$ <u>(6,154,293)</u>	\$ <u>97,084,028</u>	\$ <u>64,454,637</u>	\$ <u>80,014,510</u>	\$ <u>60,763,549</u>

Schedule of Change in Operating Accumulated Surplus

Schedule 1

For the year ended December 31, 2019

	Actual 2019	Budget 2019	Actual 2018
Revenue			
Taxes for municipal purposes	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
User fees and other revenues	45,678,005	44,172,582	42,266,363
Government transfers	2,955,216	3,475,093	2,490,693
Development Revenue	1,081,524	1,820,014	949,219
Interest and investment income	4,018,149	1,702,988	3,373,244
Gaming revenues	1,703,170	1,500,000	1,781,613
Refinancing and other gains	<u>6,141,470</u>	<u>1,500,000</u>	<u>1,766,211</u>
	151,783,244	144,255,331	138,273,003
Expenses			
Protective services	37,845,703	41,567,670	36,087,716
Transportation services	9,991,720	12,736,099	8,545,361
Recreation and cultural	16,926,935	20,376,452	16,562,565
Water utilities	11,552,263	13,761,971	11,567,117
Sewer utilities	9,777,038	11,378,834	9,070,009
General government	14,885,747	16,893,965	13,571,485
Public and environmental health	<u>10,919,570</u>	<u>6,717,974</u>	<u>5,845,814</u>
	111,898,976	123,432,965	101,250,067
Annual Surplus	39,884,268	20,822,366	37,022,936
Internal transfers			
Transfers to capital funds	(8,727,102)	(16,258,668)	(6,041,110)
Transfers to reserves	<u>(34,223,273)</u>	<u>(6,927,178)</u>	<u>(29,346,232)</u>
Increase (decrease) in operating accumulated surplus	(3,066,107)	(2,363,480)	1,635,595
Operating accumulated surplus-beginning of year	<u>33,423,372</u>	<u>33,423,372</u>	<u>31,787,778</u>
Operating accumulated surplus-end of year (Note 14)	<u>\$ 30,357,265</u>	<u>\$ 31,059,892</u>	<u>\$ 33,423,372</u>

Schedule of Change in Capital Funds

Schedule 2

For the year ended December 31, 2019

	Actual 2019	Budget 2019	Actual 2018
Revenue			
Subdivision infrastructure contributions	\$ 34,156,244	\$ 20,000,000	\$ 29,727,691
Government transfers	2,472,152	11,781,331	2,371,444
Development fees	13,374,516	46,170,150	13,680,732
Other capital contributions	570,237	2,025,426	1,157,672
Disposal of land available for sale	(2,403,416)	-	(1,119,509)
Disposal of tangible capital assets	(3,960,008)	-	(2,117,375)
Total Revenue	<u>44,209,725</u>	<u>79,976,907</u>	<u>43,700,655</u>
Expenses			
Amortization	<u>21,257,458</u>	<u>21,329,763</u>	<u>21,168,109</u>
Total Expenses	<u>21,257,458</u>	<u>21,329,763</u>	<u>21,168,109</u>
Annual Surplus	22,952,267	58,647,144	22,532,546
Internal Transfers			
Transfers from revenue funds	8,727,102	16,258,668	6,041,110
Transfers from reserves	<u>34,198,741</u>	<u>67,328,202</u>	<u>23,975,842</u>
Increase in capital funds	65,878,110	142,234,014	52,549,498
Capital funds - beginning of the year	<u>1,021,045,792</u>	<u>1,021,045,792</u>	<u>968,496,294</u>
Capital funds - end of the year (Note 14)	<u>\$ 1,086,923,902</u>	<u>\$ 1,163,279,806</u>	<u>\$ 1,021,045,792</u>

Schedule of Change in Reserves

Schedule 3

For the year ended December 31, 2019

	Actual 2019	Budget 2019	Actual 2018
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 1,618,102	\$ 545,000	\$ 1,208,067
Add (less)			
Internal transfers			
Transfers from revenue funds	34,223,273	6,927,178	29,346,232
Transfers to capital funds	<u>(34,198,741)</u>	<u>(67,328,202)</u>	<u>(23,975,842)</u>
Increase (decrease) In Reserved Accumulated Surplus	1,642,634	(59,856,024)	6,578,457
Reserved Accumulated Surplus - Beginning of the Year	<u>104,234,050</u>	<u>104,234,050</u>	<u>97,655,593</u>
Reserved Accumulated Surplus - End of Year (Note 14)	<u>\$ 105,876,684</u>	<u>\$ 44,378,026</u>	<u>\$ 104,234,050</u>

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Continuity Schedule of Debenture Debt

Schedule 4

For the year ended December 31, 2019

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

Continuity Schedule of Debenture Debt

Dec 31, 2018 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2019 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 13,642,382	\$ -	\$ 1,352,575	\$ -	\$ 12,289,807	\$ 716,109
1,891,936	-	187,558	-	1,704,378	99,301
16,300,000	-	-	-	16,300,000	815,598
625,000	-	-	-	625,000	18,175
1,520,000	-	-	-	1,520,000	44,201
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,356</u>
34,679,318	-	1,540,133	-	33,139,185	1,713,740
8,290,665	-	547,382	335,807	9,173,854	335,807
209,033	-	31,213	8,656	248,902	8,656
244,425	-	36,499	10,121	291,045	10,121
<u>112,564</u>	<u>-</u>	<u>16,809</u>	<u>4,661</u>	<u>134,034</u>	<u>4,661</u>
8,856,687	-	631,903	359,245	9,847,835	359,245
<u>\$ 25,822,631</u>	<u>\$ -</u>	<u>\$ 2,172,036</u>	<u>\$ 359,245</u>	<u>\$ 23,291,350</u>	<u>\$ 1,354,495</u>

Schedule of Tangible Capital Assets

Schedule 5

For the year ended December 31, 2019

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 234,687,063	\$ 100,054,517	\$ 351,769,498	\$ 281,458,765
Additions	28,030,143	23,431,970	759,530	8,654,279
Disposals	<u>(39,283)</u>	<u>(1,752,238)</u>	<u>(3,479,219)</u>	<u>(788,582)</u>
	262,677,923	121,734,249	349,049,809	289,324,462
Accumulated Amortization				
Opening balance	-	51,385,794	125,091,397	66,080,764
Amortization expense	-	2,658,239	6,321,377	3,898,806
Effect of disposals	<u>-</u>	<u>(1,282,154)</u>	<u>(2,039,216)</u>	<u>(229,119)</u>
	<u>-</u>	<u>52,761,879</u>	<u>129,373,558</u>	<u>69,750,451</u>
Net Book Value as at December 31, 2019	\$ <u>262,677,923</u>	\$ <u>68,972,370</u>	\$ <u>219,676,251</u>	\$ <u>219,574,011</u>
Net Book Value as at December 31, 2018	\$ 234,687,064	\$ 48,668,722	\$ 226,678,101	\$ 215,378,001

¹ Historical cost includes work in progress at December 31, 2019 of **\$36,971,312** (\$28,815,386 for 2018) comprised of: Land \$613,121 (\$49,572 for 2018); Buildings \$29,849,671 (\$7,420,131 for 2018); Transportation network \$777,851 (\$8,780,007 for 2018); Storm system \$163,785 (\$39,145 for 2018); Fleet and equipment \$527,388 (\$152,645 for 2018); Technology \$116,834 (\$72,607 for 2018); Water system \$1,587,256 (\$9,619,524 for 2018); Sanitary system \$3,021,387 (\$626,208 for 2018); and Other \$314,019 (\$2,055,548 for 2018). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2018) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$745,594 (\$574,211 for 2018) and Structures at \$31,858,580 (\$23,269,078 for 2018)

Schedule of Tangible Capital Assets

	Fleet and Equipment	Technology	Water System	Sanitary System	Other³	Total
\$	31,800,937	\$ 12,058,862	\$ 163,017,754	\$ 179,781,905	\$ 40,340,527	\$ 1,394,969,827
	2,288,325	1,403,614	8,676,926	9,028,164	9,858,890	92,131,841
	<u>(2,665,298)</u>	<u>(344,171)</u>	<u>(1,159,631)</u>	<u>(790,919)</u>	<u>(693,829)</u>	<u>(11,713,170)</u>
	31,423,964	13,118,305	170,535,049	188,019,150	49,505,588	1,475,388,498
	15,324,588	7,167,288	37,148,431	48,873,649	16,497,239	367,569,150
	1,436,338	873,239	2,412,002	2,616,083	1,041,374	21,257,458
	<u>(2,268,322)</u>	<u>(341,089)</u>	<u>(646,772)</u>	<u>(309,293)</u>	<u>(637,197)</u>	<u>(7,753,162)</u>
	<u>14,492,604</u>	<u>7,699,438</u>	<u>38,913,661</u>	<u>51,180,439</u>	<u>16,901,416</u>	<u>381,073,446</u>
\$	<u>16,931,360</u>	\$ <u>5,418,867</u>	\$ <u>131,621,388</u>	\$ <u>136,838,711</u>	\$ <u>32,604,172</u>	\$ <u>1,094,315,052</u>
\$	16,476,349	\$ 4,891,574	\$ 125,869,323	\$ 130,908,256	\$ 23,843,290	\$ 1,027,400,678

Continuity Schedule of Reserves

Schedule 6

For the year ended December 31, 2019

	<u>Balance Dec. 31, 2018</u>	<u>Interest Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,609,053	\$ 24,948
Equipment Replacement	15,943,167	383,905
Capital Works	8,793,102	240,381
Fire Department Capital Acquisition	10,385,423	214,758
Sanitary Sewer	1,526,779	34,105
Land	<u>312,626</u>	<u>7,418</u>
Total Reserve Funds	39,570,150	905,515
Reserve Accounts		
Specific Projects - Capital	11,697,246	-
Specific Projects - Operating	6,017,409	-
Self Insurance	883,464	20,174
Police Services	9,544,606	203,597
Core Development	2,007,045	46,797
Recycling	2,961,575	72,835
Community Safety Initiatives	1,600,000	-
Building Inspections	3,393,078	77,775
Gravel Extraction	810,026	18,879
Community Works (Gas Tax)	401,522	18,681
Facility Maintenance	1,841,927	71,504
Snow Removal	850,061	-
Park & Recreation Improvements	1,943,482	-
Cemetery Maintenance	211,890	-
Infrastructure Sustainability (Town Centre Buildings)	493,820	-
Infrastructure Sustainability (Road Network)	2,961,695	84,769
Infrastructure Sustainability (Drainage)	1,644,023	45,683
Drainage Improvements	1,663,015	49,899
Critical Infrastructure	131,071	1,994
Infrastructure Grants Contribution	-	-
Gaming Revenues	2,135,048	-
Self Insurance (sewer utility)	154,385	-
Self Insurance (water utility)	132,740	-
Specific Projects (sewer utility)	5,187,320	-
Specific Projects (water utility)	<u>5,997,452</u>	<u>-</u>
Total Reserve Accounts	<u>64,663,900</u>	<u>712,587</u>
Total Reserves	<u>\$ 104,234,050</u>	<u>\$ 1,618,102</u>

Continuity Schedule of Reserves

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2018</u>
\$ -	\$ -	\$ 2,634,001
3,439,063	(1,818,463)	17,947,672
5,914,024	(7,121,954)	7,825,553
1,660,670	(9,358,112)	2,902,739
-	(246,802)	1,314,082
<u>431,816</u>	<u>-</u>	<u>751,860</u>
11,445,573	(18,545,331)	33,375,907
4,014,915	(2,656,226)	13,055,935
1,424,306	-	7,441,715
(106,203)	-	797,435
422,232	(52,156)	10,118,279
573,444	(342,413)	2,284,873
471,501	-	3,505,911
(142,673)	(146)	1,457,181
-	-	3,470,853
10,720	-	839,625
595,205	(97,117)	918,291
618,553	(1,571,179)	960,805
-	-	850,061
1,716,385	(3,500,963)	158,904
89,853	(183,085)	118,658
(379,682)	(114,138)	-
3,620,970	(2,451,230)	4,216,204
818,802	(227,396)	2,281,112
1,301,317	(255,020)	2,759,211
(14,362)	(118,703)	-
-	-	-
716,240	(117,579)	2,733,709
6,504	-	160,889
6,504	-	139,244
3,822,322	(1,604,039)	7,405,603
<u>3,190,847</u>	<u>(2,362,020)</u>	<u>6,826,279</u>
<u>22,777,700</u>	<u>(15,653,410)</u>	<u>72,500,777</u>
<u>\$ 34,223,273</u>	<u>\$ (34,198,741)</u>	<u>\$ 105,876,684</u>

General Comparative Statistics

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

	2019	2018	2017	2016	2015	2009
Population ¹	91,222	88,626	87,713	82,256	81,247	75,051
Registered Voters ²	59,750	59,730	58,284	53,839	53,839	48,034
Local Unemployment Rate ³	4.9%	4.9%	5.1%	5.7%	5.6%	7.1%
Municipal Full-Time Employees ⁴	375	388	385	399	383	330
Number of Residents Employed by Industry ⁵						
1 Construction	5,535	6 Accommodation and Food Services				2,745
2 Retail Trade	5,510	7 Professional, Scientific, Technical Services				2,600
3 Health Care and Social Assistance	5,130	8 Public Administration				2,430
4 Manufacturing	3,360	9 Wholesale Trade and Transportation				2,055
5 Educational Services	2,990	10 Administrative and Support, Waste Management and Remediation Services				1,955
Number of Schools ⁶						
Elementary Schools	18	17	17	17	17	18
Secondary Schools	5	5	5	5	5	5
Alternate/Special Education Schools	4	4	4	4	4	2
Continuing Education Facilities	1	1	1	1	1	2
Private Schools	5	5	5	5	5	3
Preschools	17	17	16	17	17	23
Day Care Centres		114	117	104	101	113
No. of Properties (Folios)	31,816	31,817	30,883	30,450	29,680	27,030
Land Area-Designated Land Use (in Ha) ^{7, 8}						
Residential	5,412	5,428	5,437	5,621	5,627	5,658
Agricultural	3,562	3,562	3,562	3,571	3,576	3,594
Forest	2,442	2,442	2,442	2,442	2,443	2,443
Park/Conservation	2,059	2,044	2,041	1,996	1,996	1,944
Employment	914	914	914	706	706	710
Institutional/Civic	281	281	277	336	336	336
Mixed Use	77	77	75	75	76	76
Total Designated Land	14,748	14,748	14,748	14,748	14,760	14,760
Non-Designated Land	11,962	11,962	11,962	11,950	11,950	11,950
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710
Roads (in Km) ⁹						
Paved	492	489	488	486	483	466
Unpaved	6	6	6	6	6	7
Sewer Lines (in Km) ⁹						
Sanitary	356	338	328	321	310	265
Storm	395	358	336	336	315	280
Water Lines (in Km) ⁹						
	432	431	405	402	399	373
Parks Area (in Ha) (No. of Parks in Brackets) ¹⁰						
Municipal ¹¹	(68) 276	(72) 273	(70) 271	(70) 268	(63) 256	(55) 253
Regional ¹²	(3) 611	(3) 600	(3) 595	(2) 564	(2) 558	(2) 416
Provincial ¹³	(1) 62,540	(1) 62,540	(1) 62,540	(1) 55,596	(1) 55,596	(1) 55,596
	0					

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

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

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

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

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

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

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

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

⁹ Maple Ridge Engineering Department

¹⁰ Maple Ridge Parks & Facilities Department - Change in Reporting for 2017

¹¹ In 2019, 7 parks were delisted and re-categorized. 3 new parks were added in 2019.

¹² Metro Vancouver Regional Parks.

¹³ 11,700 Ha are within City Boundary - Source BC Parks.

General Comparative Statistics

	2019	2018	2017	2016	2015	2009
Dog Licences Issued ¹⁴	7,808	7828	7,881	8,300	8,349	8,437
Business Licences Issued ¹⁴	4,853	4,533	4,671	4,330	4,370	4,032
Building Permits ¹⁵						
Total Issued	4,374	4,897	4,756	5,612	4,756	771
Value	\$215,044,847	\$159,363,948	\$291,356,000	\$207,480,000	\$188,753,000	\$89,283,000
Police ¹⁶						
RCMP Members	103.0	102.0	101.0	97.0	96.0	82.3
Emergency Response Team (ERT)	1.2	1.2	1.2	1.2	1.2	1.7
Forensic Identification Service (FIS)	2.7	2.6	2.6	2.6	2.6	2.7
Integrated Homicide Investigation (IHIT)	2.8	2.7	2.7	2.7	2.7	2.6
LMD Reconstructionists (ICARS)	0.4	0.6	0.6	0.6	0.6	1.3
Police Dog Service (PDS)	1.5	1.5	1.5	1.5	1.5	2.1
Community Safety Officers	—	—	—	—	3.0	3.0
Auxiliary Police Officers	4.0	3.0	11.0	19.0	19.0	21.0
Fire Personnel: ¹⁷						
Fire Chiefs	1	1	1	1	1	2
Deputy Chief	1	1	1	1	1	—
Assistant Fire Chiefs	5	4	4	4	4	4
Fire Training Officer	1	1	1	1	1	—
Fire Captains	8	8	8	8	8	6
Fire Lieutenants	4	4	4	4	4	4
Full-Time Firefighters	42	41	43	41	41	29
Paid-on-call: - Hall No. 1	27	32	25	25	28	54
- Hall No. 2	19	22	18	17	15	21
- Hall No. 3	21	21	18	15	18	24
Accumulated Surplus						
Funded Reserves	\$ 105,876,684	\$ 104,234,050	\$ 97,655,593	\$ 84,640,734	\$ 77,031,530	\$ 46,017,803
Equity in Capital Assets	1,086,923,902	1,021,045,792	968,496,294	950,534,751	898,164,817	720,336,200
Operating Surplus	30,357,265	33,425,372	31,787,778	28,726,265	24,627,701	11,427,836
Total Surplus and Reserves	\$1,223,157,851	\$1,158,703,214	\$1,097,939,665	\$1,063,901,750	\$999,824,048	\$777,781,839
Long Term Debt						
Parks & Recreation	\$ 12,289,807	\$ 13,642,382	\$ 14,957,815	\$ 16,237,127	\$ 17,481,309	\$ 24,260,892
Public Works	—	—	—	557,542	1,118,485	26,405
Protective Services	376,098	415,967	454,309	491,176	526,628	—
Public Health	1,794,921	1,863,011	1,928,492	1,991,454	2,051,999	—
General Government	8,830,524	9,901,271	10,933,091	11,927,233	12,885,218	17,942,005
Total General Fund	\$ 23,291,350	\$ 25,822,631	\$ 28,273,707	\$ 31,204,532	\$ 34,063,639	\$ 42,229,302
Debt Per Capita	\$ 255	\$ 291	\$ 322	\$ 379	\$ 419	\$ 563
Debt Payment as a Percentage of Operating Expenses	3.5%	4.0%	4.0%	4.0%	4.0%	4.4%
Remaining Debt Servicing Capacity	\$ 24,615,886	\$ 21,380,501	\$ 26,473,494	\$ 24,633,232	\$ 22,835,774	\$ 12,948,696

¹⁴ Maple Ridge Licences & Bylaws Department

¹⁵ Maple Ridge Building Department

¹⁶ Ridge Meadows RCMP Detachment

¹⁷ Maple Ridge Fire Department

Permissive Tax Exemptions

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

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

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

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

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

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

The guidelines are in place to:

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

The Permissive Tax Exemptions granted for the 2019 taxation year are exempted under Bylaw **#7458-2018**, adopted on **October 16, 2018**.

2019 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Foregone
BC Society for the Prevention of Cruelty to Animals	10235 Jackson Road	\$ 32,747
Cam Neely Arena (90% exemption)	23588 Jim Robson Way	47,197
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	10,649
Girl Guides of Canada	26521 Ferguson Avenue	20,604
Golden Ears Winter Club (95% exemption)	23588 Jim Robson Way	31,655
Katie's Place	10255 Jackson Road	2,761
Region View Recreation Services (Maple Ridge Golf Course)	20818 Golf Lane	26,898
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	136,619

Permissive Tax Exemptions

Property	Address	Taxes Foregone
Maple Ridge Search and Rescue Society	23598 Jim Robson Way	7,343
Ridge Meadows Recycling Society	10092 236 Street	17,530
Ridge Meadows Seniors Society	12148 224 Street	39,647
Ruskin Community Hall	28395 96 Avenue	6,581
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	22,322
Heritage		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 8,288
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,250
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	7,340
Old Japanese School House (Fraser Information Society)	11739 223 Street	5,576
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	3,022
Churches		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 5,116
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	60,607
Burnett Fellowship Baptist Church	20639 123 Avenue	7,578
Christian Life Assembly	11756 232 Street	14,534
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	9,164
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	8,907
Church of Jesus Christ of Latter Day Saints in Canada	11750 207 Street	8,975
Church of the Nazarene	21467 Dewdney Trunk Road	10,108
Foursquare Gospel Church of Canada	28304 96 Avenue	6,046
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	20,478
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	6,268
High Way Church	21746 Lougheed Highway	11,134
Lord Bishop of New Westminster	27123 River Road	8,047
Maple Ridge Baptist Church	22155 Lougheed Highway	98,975
Maple Ridge East Congregation of Jehovah's Witnesses	11770 West Street	9,460
NorthRidge Foursquare Church	22899 Dewdney Trunk Road	14,145
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	7,697
Ridge Meadows Open Door Church	11391 Dartford Street	3,277
Roman Catholic Archbishop of Vancouver Church	22561 121 Street	3,413
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	13,280
St. John the Divine Anglican Church	21299 River Road	7,486
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	7,552
Trustees of the Congregation of the Golden Ears United Church	22165 Dewdney Trunk Road	28,827
Congregation of the Haney Presbyterian Church	11858 216 Street	12,509
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	5,745
Wildwood Fellowship Church	10810 272 Street	6,046
2019 Property Taxes Forgone Through Permissive Tax Exemptions		\$824,403

Major Property Tax Payers

	Registered Owner	Primary Property	Taxes Levied
1.	Fortis Energy Inc	Gas Lines	1,691,061
2.	Sun Life Assurance Co Of Canada	Westgate Shopping Centre	979,769
3.	Smartreit (Maple Ridge) Inc	Haney Place Mall	861,883
4.	M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	798,031
5.	Interfor Corp	Lumber Mills	796,573
6.	Bucci Investment Corp	Valley Fair Mall	721,885
7.	Telus Communications (BC) Inc	Poles, Lines, Towers	610,207
8.	487559 BC Ltd	Shopping Centre	442,391
9.	Canadian Pacific Railway Co	Railway Tracks	422,433
10.	Aquilini Development	Developer	358,181
11.	22475 Dewdney Trunk Road Inc	Maple Ridge Square	343,110
12.	E-One Moli Energy (Canada) Ltd	Manufacturer	314,934
13.	Viam Holdings Ltd	Strata Rental Units	311,207
14.	Ridge Meadows U-Lok Ltd	Storage / Warehousing	291,515
15.	Damka Lumber & Development Ltd	Shopping Centre	261,875
16.	Canadian Property Holdings (Maple Ridge) Inc	Retail	258,687
17.	Marv Jones Properties Ltd	Shopping Centre & Auto Dealership	257,756
18.	Stella-Jones Inc	Storage / Warehousing	240,695
19.	Anfor Holdings Ltd	Lumber Remanufacturing	240,264
20.	Beta Enterprises Ltd	Retail	230,450
21.	0800957 BC Ltd	Lumber Remanufacturing	225,757
22.	Fraser Street Holdings Ltd	Offices	221,915
23.	Royal Canadian Legion Branch No. 088	Strata Rental Units / Legion	216,362
24.	0766349 BC Ltd	Lumber Remanufacturing	212,830
25.	Runnel Holdings Ltd	Shopping Centre & Fast Food	205,516
26.	Squamish Projects Ltd	Lumber Mills	197,648
27.	581600 BC Ltd	Developer	195,476
28.	Kerr Properties 002 Ltd	Developer	182,548
29.	Alpi Construction Inc	Condominium Development	180,766
30.	Loon Properties Inc	Lumber Remanufacturing / Warehousing	179,648
31.	Fuller Watson Holdings Ltd	Retail	176,909
32.	Great Canadian Entertainment Centres Ltd	Casino	175,848
33.	R P M Holdings Ltd	Auto Dealership	174,424
34.	Polygon Provenance Homes Ltd	Developer	167,849
35.	Great Pacific Industries Inc	Casino	166,992

Assessment/Taxation Comparative Statistics

	2019	2018	2017	2016	2015	2009
Assessment for General Taxation¹						
Land	\$19,625,432,508	\$17,121,559,937	\$14,005,600,987	\$9,673,877,830	\$8,896,652,784	\$7,368,934,169
Less: Exempt Land	1,654,334,804	1,484,494,335	1,281,990,112	923,950,688	838,820,571	764,792,481
Net Land Assessment	\$17,971,097,704	\$15,637,065,602	\$12,723,610,875	\$8,749,927,142	\$8,057,832,213	\$6,604,141,688
Improvements						
	\$8,036,403,279	\$7,691,371,973	\$7,333,567,778	\$6,159,426,418	\$5,828,623,547	\$5,867,354,145
Less: Exempt Imp & Utilities	662,371,610	654,004,000	723,935,510	705,962,973	716,930,914	825,944,146
Net Improvement Assessment	\$7,374,031,669	\$7,037,367,973	\$6,609,632,268	\$5,453,463,445	\$5,111,692,633	\$5,041,409,999
Total Taxable Assessment						
	\$25,345,129,373	\$22,674,433,575	\$19,333,243,143	\$14,203,390,587	\$13,169,524,846	\$11,645,551,687
Assessment for School Taxation¹						
	\$25,006,043,145	\$22,386,228,842	\$19,151,491,833	\$14,161,239,272	\$13,147,843,170	\$11,509,363,945
General & Debt Tax Rates (per \$1,000)²						
Residential (1)	\$2.7296	\$2.9087	\$3.2643	\$4.2942	\$4.4087	\$3.3310
Utilities (2)	38.5454	38.8320	39.0792	39.2517	39.4395	37.3234
Industrial (4)	19.9159	22.9767	25.5611	33.5554	32.8020	33.7818
Business/Other (6)	8.6117	9.5555	10.6805	11.6578	12.1314	10.9671
Seasonal/Recreational (8)	11.6256	12.1740	13.2826	14.9925	12.9694	8.5605
Farm (9)	33.9474	33.0176	33.2576	33.0777	31.5082	21.3465
School Tax Rate (per \$1,000)¹						
Residential (1)	\$1.2740	\$1.3342	\$1.4701	\$1.8936	\$2.0032	\$2.0557
Utilities (2)	13.2000	13.4000	13.4000	13.5000	13.6000	14.5000
Industrial (4)	3.7000	4.2000	4.8000	5.4000	5.8000	7.000
Business/Other (6)	3.7000	4.2000	4.8000	5.4000	5.8000	7.000
Seasonal/Recreational (8)	2.3000	2.5000	2.7000	3.1000	3.3000	3.7000
Farm (9)	7.1000	7.0000	6.9000	6.9000	6.9000	6.9000
Residential Tax Rate (per \$1,000)²						
General (incl. Reg. Library)	\$2.7296	\$2.9087	\$3.2643	\$4.2942	\$4.4087	\$3.3310
Debt after 2004 incl. above 2005=Fire						.2389
Local School Levy	1.2740	1.3342	1.4701	1.8936	2.0032	2.0557
Regional District	0.0436	0.0476	0.0414	0.0549	0.0585	.0661
Transit Authority (GVTA)	0.2216	0.2115	0.2193	0.2834	0.3173	.3677
BC Assessment	0.0389	0.0403	0.0432	0.0543	0.0596	0.0641
Municipal Finance Authority	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	\$4.3079	\$4.5425	\$5.0385	\$6.5806	\$6.8475	\$6.1237
Utilities & Penalties						
Current Year's Levy	\$162,219,152	\$152,419,384	\$144,536,113	\$136,852,487	\$131,595,549	\$101,308,315
Per Capita	\$1,972	\$1,853	\$1,757	\$1,664	\$1,700	\$1,350
Collections	\$158,594,338	\$149,003,226	\$141,216,955	\$133,561,495	\$127,746,089	\$97,867,927
Percent of Levy	97.77%	97.76%	97.70%	97.60%	97.07%	96.60%
Gross Tax Collections	\$162,136,028	\$152,445,378	\$145,018,979	\$138,120,21w6	\$131,969,749	\$100,255,971
Percent of Current Levy	99.95%	100.0%	100.3%	101.0%	100.0%	98.96%
Taxes Outstanding	\$5,524,440	\$5,236,181	\$4,852,470	\$5,165,544	\$6,232,256	\$5,087,219

Property Assessments & Tax Rates

Analysis of 2019 Taxable Values (\$ in 1,000)	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
For General Purpose	23,423,181	18,278	31,591	366,459	1,500,444	5,263	4,657
Percentage of Taxable Values	92.40%	0.10%	0.10%	1.50%	5.90%	0.01%	0.01%
Percentage of General Taxation	78.40%	0.90%	0.80%	3.90%	15.80%	0.10%	0.20%

Analysis of 2019 Rates (\$ in 1,000)	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
General and Debt	2.7296	38.5454	19.9159	8.6117	8.6117	11.6256	33.9474
Park & Rec Improvement Levy	0.0537	0.7586	0.3919	0.1695	0.1695	0.2288	0.6681
Drainage	0.0493	0.6960	0.3596	0.1555	0.1555	0.2099	0.6130
School	1.2740	13.2000	1.4800	3.7000	3.7000	2.3000	3.5500
BC Assessment	0.0389	0.4830	0.4830	0.1082	0.1082	0.0389	0.0389
Municipal Finance Authority	0.0002	0.0007	0.0007	0.0007	0.0005	0.0002	0.0002
Regional District and 911 Emergency	0.0436	0.1526	0.1482	0.1482	0.1068	0.0436	0.0436
Transit Authority	0.2216	2.3093	1.5613	1.0248	0.8390	0.1734	0.3510

Revenue & Expenses

Last Five Fiscal Years Comparison

	2019	2018	2017	2016	2015
Revenue					
Property Taxes	\$ 90,205,710	\$ 85,645,660	\$ 81,729,003	\$ 77,452,203	\$ 74,042,945
Fees	45,678,005	42,266,363	42,409,361	43,211,346	41,699,739
Investment Income	5,636,251	4,581,311	3,182,894	2,478,388	2,417,402
Developer Contributions	49,182,521	45,515,314	24,880,870	56,956,072	49,600,114
Government Transfers	7,130,538	6,643,750	4,995,621	4,114,413	4,799,508
Other Proceeds and Gains (losses)	(221,954)	(1,470,673)	(807,330)	(3,833,337)	(1,668,305)
	\$197,611,071	\$183,181,725	\$156,390,419	\$180,379,085	\$170,891,403
Expenses					
Analysis by Function					
Protective Services	\$ 39,230,587	\$ 37,458,755	\$ 38,065,340	\$ 35,844,566	\$ 34,452,583
Transportation Services	20,748,185	19,445,582	19,511,458	15,835,722	17,651,339
Recreation & Cultural	19,176,835	18,754,440	19,784,632	21,584,478	21,562,840
Water Utility	13,952,992	13,787,153	13,305,309	12,628,882	15,615,936
Sewer Utility	12,427,643	11,688,964	10,761,203	10,068,307	9,837,523
General Government	16,477,245	15,252,598	15,106,167	14,821,099	14,357,496
Planning, Public Health & Other	11,142,947	6,030,684	5,818,396	5,518,328	5,914,820
	\$133,156,434	\$122,418,176	\$122,352,505	\$116,301,382	\$119,392,537
Analysis by Object					
Goods and Services	\$ 67,039,401	\$ 57,454,958	\$ 57,540,668	\$ 54,224,116	\$ 55,862,092
Wages and Salaries	43,397,280	42,182,171	42,506,084	42,018,791	41,619,187
Interest and Financing Fees	1,462,295	1,612,938	1,720,537	1,849,295	1,975,261
Amortization Expense	21,257,458	21,168,109	20,585,216	18,209,180	19,935,997
	\$133,156,434	\$122,418,176	\$122,352,505	\$116,301,382	\$119,392,537
Annual Surplus	\$ 64,454,637	\$ 60,763,549	\$ 34,037,914	\$ 64,077,703	\$ 51,498,866
Net Financial Assets	\$112,333,218	\$114,978,159	\$104,609,403	\$ 86,346,124	\$ 72,053,124

Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	2019	2018	2017	2016	2015
Capital Acquisitions					
General Government	\$1,690,337	\$ 1,394,243	\$ 1,003,852	\$ 3,324,944	\$ 950,180
Transportation	27,855,159	29,127,646	19,814,880	37,900,753	38,123,238
Parks and Recreation	31,781,902	21,276,366	7,391,071	11,893,850	6,735,898
Protective Services	11,380,614	4,007,885	785,245	558,141	356,409
Public Health and Other	206,305	412,164	122,777	1,035,565	13,886
Sanitary Sewer & Waterworks	19,217,524	18,322,636	9,159,613	17,015,843	11,430,905
Total Capital Acquisitions	\$92,131,841	\$74,540,940	\$38,277,439	\$71,729,097	\$57,610,516

Source of Funding					
Revenue Funds	\$21,797,524	\$ 15,540,713	\$ 9,354,949	\$12,440,584	\$ 8,259,352
Reserve Funds	19,700,598	12,061,541	4,039,721	2,573,942	2,161,453
Contributed Assets	34,156,244	29,727,691	16,725,863	39,062,791	36,744,306
Grants	2,524,091	2,371,444	616,699	770,939	917,934
Development Fees & Other	13,953,384	14,839,551	7,540,207	16,880,841	9,527,471
Total Financing	\$92,131,841	\$74,540,940	\$38,277,439	\$71,729,097	\$57,610,516

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

Glossary

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

LEED – The Leadership in Energy and Environmental De-sign 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 bluebox recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility, and offers education on environmental issues to all residents of Maple Ridge.

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

STRATEGIC PLAN - Developed by Council to guide the development of specific objectives the 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.

Services & Contact Information



Photo by Jennifer Hamilton

City of Maple Ridge, 11995 Haney Place, Maple Ridge, BC V2X 6A9 Canada

General Information

Tel: 604-463-5221
Fax: 604-467-7329
Hours: 8:00 am – 4:00 pm
mapleridge.ca
enquiries@mapleridge.ca

Mayor & Council

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

Building

Tel: 604-467-7311
buildingenquiries@mapleridge.ca

Clerks

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

Community Engagement & Relations

Tel: 604-467-7452
communications@mapleridge.ca

Economic Development

Tel: 604-467-7320
invest@mapleridge.ca

Emergency Program

Tel: 604-467-7301
Nights & Weekends: 604-463-9581
emergencyprogram@mapleridge.ca

Engineering

Tel: 604-467-7339
engineering@mapleridge.ca

Finance

Accounts Payable: 604-467-7388
accounts.payable@mapleridge.ca
Accounts Receivable: 604-466-4334
accounts.receivable@mapleridge.ca
Property Taxes & Utilities: 604-467-7316
revenue.collections@mapleridge.ca

Fire Department

Non-Emergency: 604-463-5880
Emergency 911
fire@mapleridge.ca

Human Resources

Tel: 604-467-7350
hrenquiries@mapleridge.ca

Licences & Bylaws

Tel: 604-467-7305
licencesandbylaws@mapleridge.ca

Operations Centre

Tel: 604-463-9581
Public Works Emergency – 24 hours:
604-463-9581
operationscentre@mapleridge.ca

Parks, Recreation & Culture

mapleridge.ca/parksandrec
prc@mapleridge.ca
Cemetery: 604-467-7307
Facility Booking: 604-467-7357
Festivals Office: 604-467-7325
Greg Moore Youth Centre: 604-467-7354
Leisure Centre: 604-467-7322
Planet Ice: 604-467-2883
Program Registration: 604-467-7422
Volunteer Services: 604-467-7459

Planning

Tel: 604-467-7341
Environmental Enquiries: 604-467-7499
planning@mapleridge.ca

Property & Risk Management

Tel: 604-467-7477

Purchasing

Tel: 604-466-4343
procurement@mapleridge.ca

RCMP – Police Services

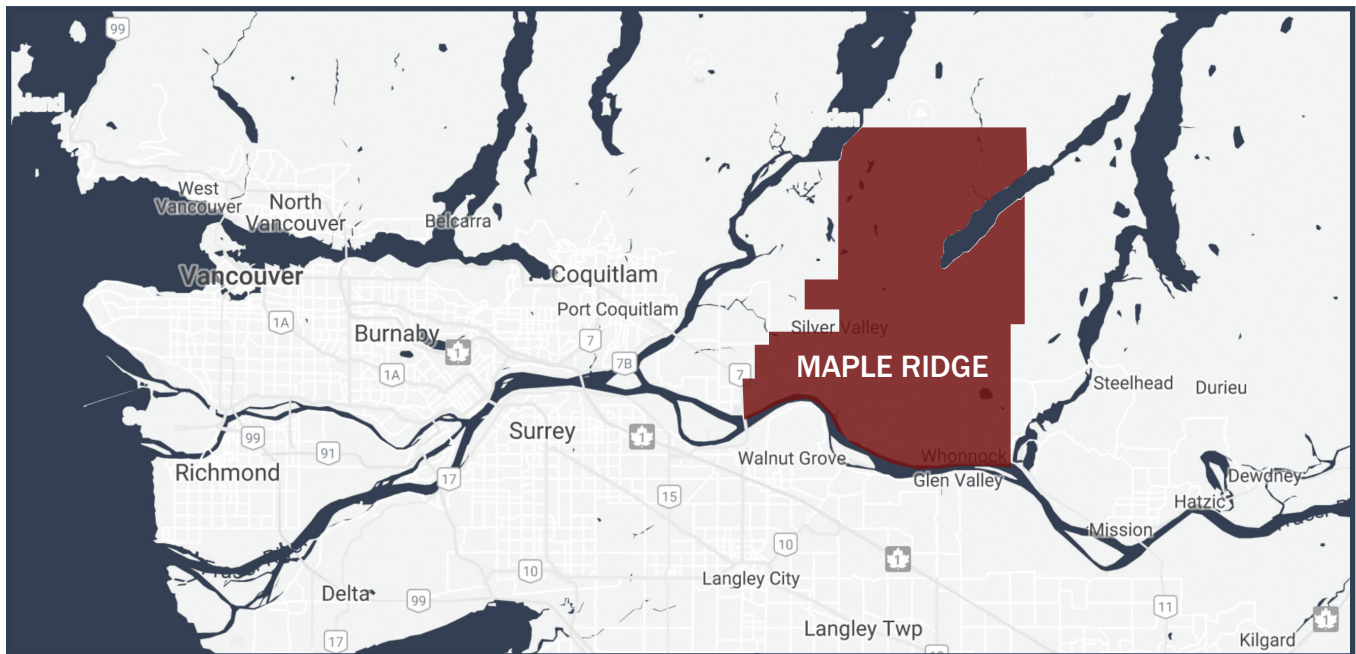
Non-Emergency: 604-463-6251
Emergency 911
rm.inquiries@rcmp-grc.gc.ca

Non-Municipal Services

BC Assessment Authority	1-800-393-1332
Canada Post	604-463-3651
Garbage (Metro Vancouver)	604-466-9277
Health Unit	604-476-7000
Hospital	604-463-4111
Library	604-467-7417
Mental Health	604-476-7165
Recycling	604-463-5545
School Board	604-463-4200
Service BC/Motor Vehicle	604-466-7470
Service Canada	1-800-367-5693
SPCA	604-463-9511
The ACT Arts Centre	604-476-2787
Transit/TransLink (Coast Mountain)	604-953-3333

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

