

**Maple Ridge** | British Columbia, Canada

# 2020 Annual Report

For the Fiscal Year Ended December 31, 2020





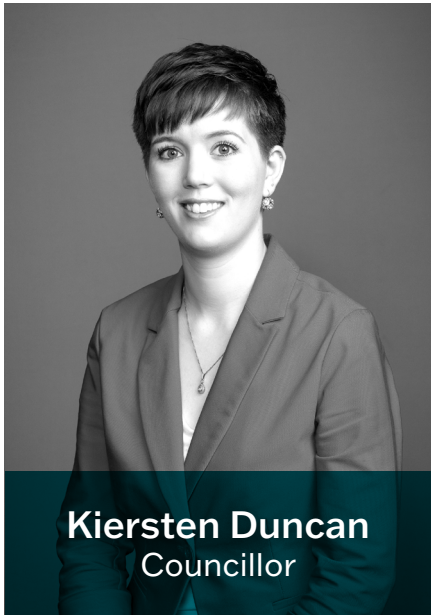
**Michael Morden**  
Mayor



**Maple Ridge Council**  
(2018 - 2022)



**Judy Dueck**  
Councillor



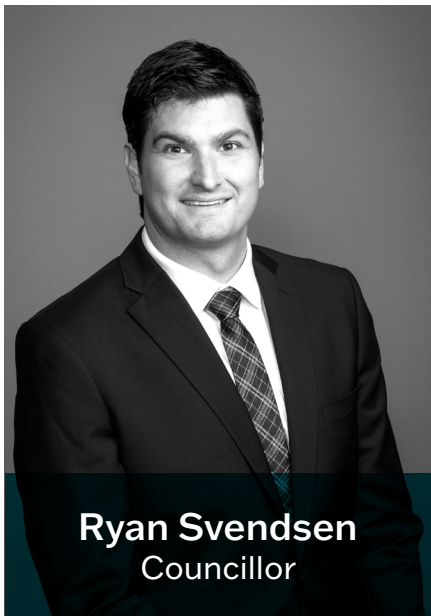
**Kiersten Duncan**  
Councillor



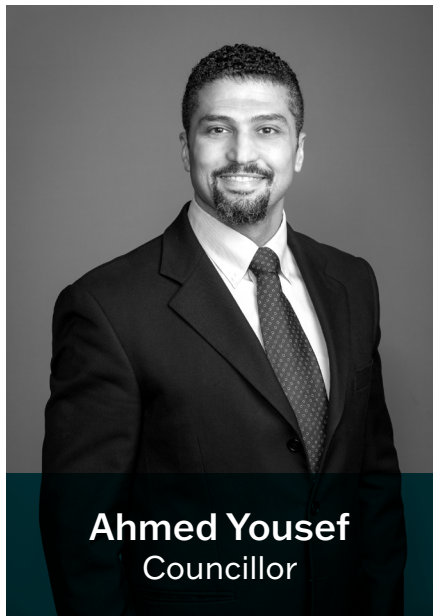
**Chelsa Meadus**  
Councillor



**Gordy Robson**  
Councillor



**Ryan Svendsen**  
Councillor



**Ahmed Yousef**  
Councillor



2020 Annual Report  
**City of Maple Ridge**  
British Columbia, Canada

**Fiscal Year ended December 31, 2020**



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# GFOA Award & Report Background

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, 2019. 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.

The 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 30th consecutive year.



## About This Report

City of Maple Ridge  
British Columbia, Canada

Annual Report  
for the year ended  
December 31, 2020

Designed and prepared by the Finance Department  
in cooperation with all City departments  
May 2021

Photography by Oliver Rathonyi-Reusz of In View Images and Fred Armstrong,  
City of Maple Ridge.

Layout by Carl McBeath and Margaret Brett, City of Maple Ridge Communications Department.

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

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# Mayor's Introduction



Mike Morden  
**MAYOR**

On behalf of Council, I am very pleased to present the 2020 Annual Report which provides an overview of our financial performance for the fiscal year ended December 31, 2020. This suite of publications, the Corporate, Financial and Council Quarterly Reports along with available online tools represent Council's commitment of transparency and accountability to our citizens.

Last year, Council established a four year Strategic Plan which includes the following five key priorities of Community Safety, Inter-government Relations, Growth, Community Pride & Spirit and Natural Environment. Commitment and delivery on these five pillars will further shape our vision for a strong and resilient city.

On page nine of this report, you will see we have developed a series of interactive performance dashboards that feature metrics that pertain to each of Council's strategic priorities. Through these dashboards residents can view real-time progress with data that is easy to understand and is accessible.

The fact that this evolution occurred during a global pandemic is not entirely surprising. Over the last year, our organization has adapted quickly using new technology to ensure we continued the work to deliver our business plan. Council did not miss a single meeting during this uncertain time to maintain core services to our citizens while respecting the public health orders in place.

As we prepare this Annual Report, I want to acknowledge that this has been a difficult time for many. As citizens are being vaccinated, a lot of work is underway on what recovery means, the learnings and opportunities from the pandemic, and our preparedness for the future.

I would like to thank my colleagues on Council for their commitment to our strategic plan, as well to our staff that support not only our work but the everyday running of the City's services.

Maple Ridge will continue to build a strong financial foundation to meet the opportunities and challenges of the future.

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

Mike Morden, Mayor

## COUNCIL'S STRATEGIC PLAN

**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.

# Message from CAO



Al Horsman  
CAO

I am proud to present the 2020 Annual Report for the City of Maple Ridge, reflecting our financial position as of December 31, 2020. In addition, as noted by Mayor Morden in his introduction, we are pleased to highlight the new ways we are measuring our performance against Council's Strategic Plan.

The City of Maple Ridge pivoted quickly to address the challenges of the COVID-19 pandemic. Staff adapted and innovated to ensure we delivered the essential services of local government, including water and sewer utilities, fire and police services. As we got through the first wave, our Parks, Recreation & Culture Department delivered 'COVID safe' programs to help people stay connected with their neighbours.

We moved forward with Council's Community Social Safety Initiative (CSSI) deploying a team of Community Safety Officers to support our downtown business community and residents, as well as address the national crisis around homelessness, addictions and mental health. Throughout the year we have worked with senior governments on the longer-term vision around the housing component of our CSSI, in addition to the immediate public health concerns posed by COVID-19.

The collaborative relationships we have experienced between all levels of government, as we dealt with mutual impacts of the pandemic, have been essential. As the nation moves towards recovery, we will continue to work together to create permanent change on important social issues laid bare in this crisis.

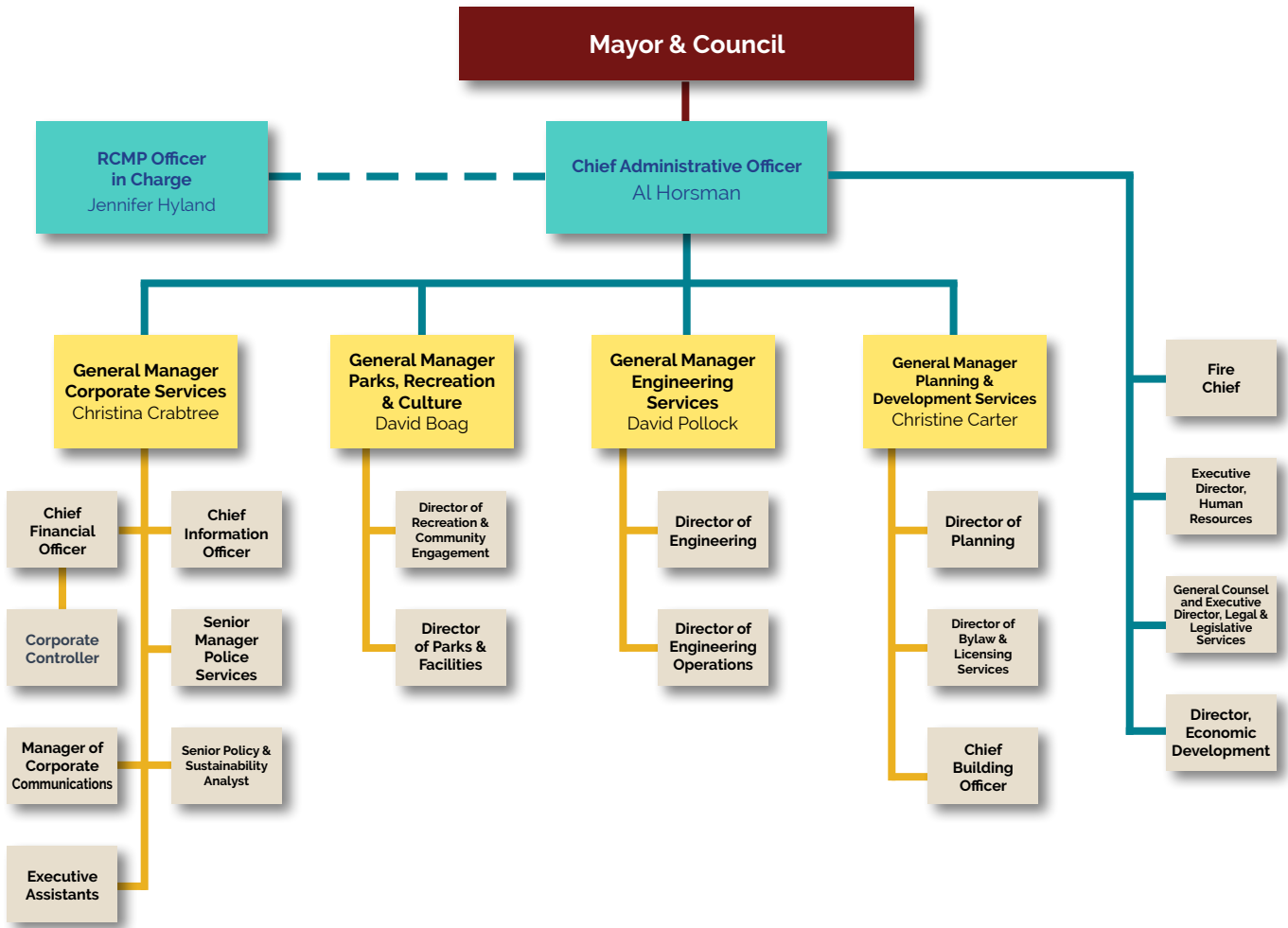
I want to take this opportunity to thank Mayor and Council for their leadership and support. I would also like to convey my gratitude to City staff for the work they do every day to serve our citizens and their commitment to advancing Council's vision. This year has challenged us all and I'm appreciative of how we came together to achieve great progress on our shared vision for the community. In adversity we rallied to serve our community with professionalism and purpose.

Thank you for taking the time to review this report. I encourage you to visit [mapleridge.ca](https://mapleridge.ca) to access the Performance Dashboard Hub, the City's Open Government Portal, along with other online reports and presentations to learn more about our community and the work that has taken place over the past year.

A handwritten signature in black ink, appearing to read 'Al Horsman', written in a cursive style.

Al Horsman  
Chief Administrative Officer

# Elected & Appointed Officials



## APPOINTED OFFICIALS & DEPARTMENT HEADS as at December 31, 2020

Chief Administrative Officer .....	Al Horsman
General Manager Parks, Recreation & Culture .....	David Boag
General Manager Planning & Development Services.....	Christine Carter, M.P.L., MCIP
General Manager Engineering Services .....	David Pollock, P.Eng.
General Manager Corporate Services.....	Christina Crabtree, BA
Chief Building Officer .....	Stephen Cote-Rolvink, RBO, CRBO
Director of Finance (CFO) .....	Trevor Thompson, BBA, CPA, CGA
Chief Information Officer.....	Karen Stewart
Corporate Controller.....	Catherine Nolan, CPA, CGA
Corporate Officer .....	Stephanie Nichols
Director of Engineering .....	Josh Mickleborough, P. Eng.
Director of Engineering Operations.....	James Storey, AScT
Executive Director of Human Resources .....	Michelle Lewis, BSc, MCP, CCP, CPHR
Director of Parks & Facilities .....	Valoree Richmond
Director of Planning .....	Charles Goddard, M.A.
Director of Recreation & Community Engagement.....	Danielle Pope
Fire Chief.....	Howard Exner, BGS
Director of Bylaw & Licensing Services .....	Michelle Orsetti
Manager of Corporate Communications .....	Fred Armstrong
Director of Economic Development .....	Wendy Dupley, Ec.D
RCMP Officer in Charge .....	Superintendent Jennifer Hyland
Senior Manager of Police Services .....	Maureen Jones

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



# Strategic Direction & Progress Reports

## AN EVOLUTION IN TRANSPARENCY

Using a series of charts that were updated annually, the City of Maple Ridge has been monitoring and reporting on municipal performance for nearly two decades.



On October 17, 2017, the City of Maple Ridge introduced the Open Government Portal at [opengov.mapleridge.ca](http://opengov.mapleridge.ca). This portal now features Dashboards with interactive tools that align the five priority areas of Council's 2019 – 2022 Strategic Plan. The Dashboards replace previous static performance cards. The following information provides you with background and examples of the new ways that we are reporting our progress.

## COUNCIL'S STRATEGIC PLAN

In 2019, Council established a Strategic Plan at [mapleridge.ca/2369](http://mapleridge.ca/2369) for their term with five key priorities;

1. Community Safety
2. Intergovernment Relations
3. Growth
4. Community Pride & Spirit
5. Natural Environment



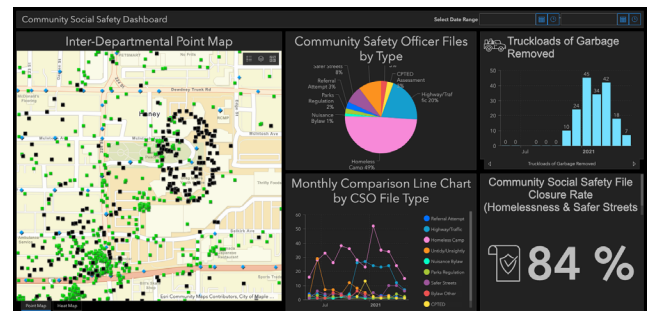
In addition to the adoption of the Strategic Plan, Council indicated that they were looking for metrics to determine if their policy and program work was having the desired impact in the community.

In 2020, the City focused on creating a new Performance Dashboard Hub on the Open Government Portal. The vision was to pull data from the various

business systems throughout City departments to provide citizens with a clear picture of ongoing work.

At the same time, Council received quarterly updates on key operational metrics and projects that fell under their Strategic Priorities. These measures differ from the strategic performance indicators in that they highlight the short-term demands on, and responsiveness of departments. The quarterly presentations were made by the City's leadership team to Council in tandem with the Mayor's Council update videos to keep citizens up-to-date with a high level summary.

All of these performance reporting metrics were aggregated to the City website at [mapleridge.ca/2369](http://mapleridge.ca/2369). We encourage you to look at these presentations and recordings which are now the standard way we keep citizens engaged on measuring performance and progress.



In July of 2020, Council endorsed the prototype of the dashboard concept as part of the Community Social Safety Initiative update. By merging the technical expertise of our IT Department with the graphics skills in our Corporate Communications Department, we began building the Performance Dashboard Hub using the ARCGIS software platform. Subject matter experts in every department determined what is valuable to measure and why. The full set of dashboards was formally announced and went live in February of 2021.

These tools not only fulfill Council's vision for transparency in performance reporting but have empowered managers to make real time business decisions and track holistic community and organizational progress. The result is a set of strategically-aligned dashboards with 29 front-facing measures built on the City's Open Government values of accessibility, transparency and accountability.

These dashboards are also linked to the 2021- 2025 Corporate and Financial Plan that Council reviewed in November of 2020, and were affirmed in January of 2021.

Behind each Performance Dashboard is a deeper subset of data. We will highlight the chain of data behind some of the Performance Dashboard metrics.

# Strategic Direction & Progress Reports



## HOW THE DASHBOARDS WORK

There's a tight integration with the Maple Ridge Open Government Portal and performance dashboards. Behind each measure is an enormous breadth of data, citizen-focused applications and context for how each metric connects with the City's operational objectives.

Each one of Council's Strategic Priorities has a unique dashboard. Let's explore how the platform functions.

Here's what you see when you open up the Community Safety Dashboard. You can explore the information that underpins each of the data points using the tabs at the bottom of each card.

When you explore a specific metric, there's a menu at the bottom that reads;

1. Measurement
2. What & Why
3. Status & Current Actions
4. Historical
5. Links

The 'Measurement' is the data that's displayed.

### Why are we measuring this:

Studies indicate that short response times are a key element in controlling a fire to save lives and property.

In these studies, 7 minutes is a key time to intervene and after which the fire extends exponentially throughout a building threatening lives and property.

### What we are measuring:

Percentage of structure fires responded to by an Engine with four firefighters on board within 7 minutes or less in the Urban Response Area.

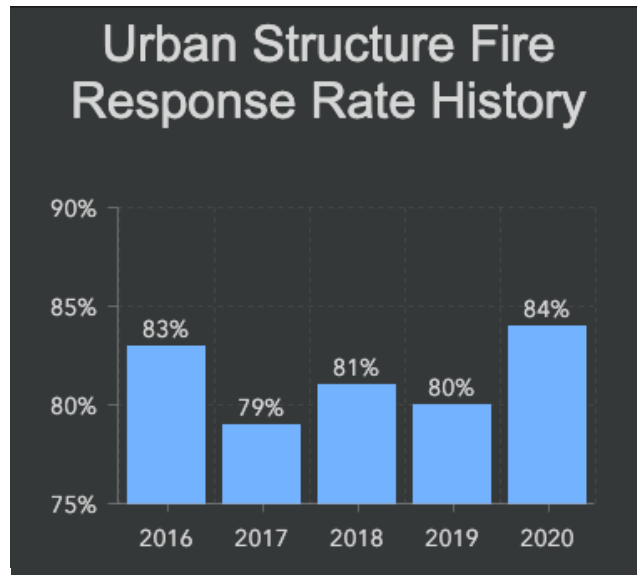
The 'What & Why' describes why this metric is being tracked.

# Strategic Direction & Progress Reports

## Status & Current Actions:

The City is currently conducting a review and update of the Fire Department Master Plan. Over the course of 2021. In addition, Fire Hall No. 4 has been opened and staffed with Paid on Call and temporarily . Hall 4 is in the protected growth zone and will shorten the Paid-On-Call (POC) response time to that area. The career staffing is temporary due to COVID.

The 'Status & Current Actions' tab provides information on any activity that's part of the current Business Plan and any operational context that is valuable for the public to know.



The 'Historical' menu aggregates information displayed in the previous performance charts published on the website.

## Useful Links

[Fire Department Master Plan](#)

[Maple Ridge Fire Halls](#)

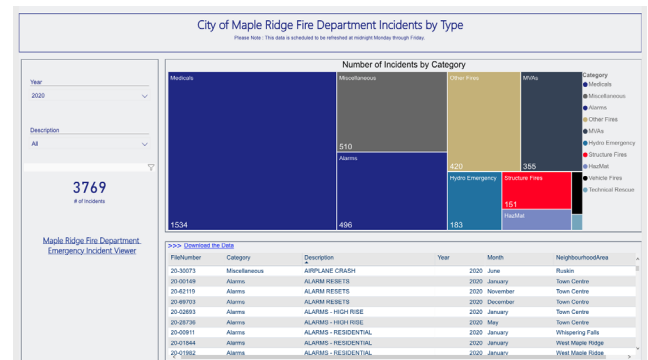
[Backyard Burning Closure Area](#)

[Fire Department Incidents by Neighbourhood](#)

[Fire Department Incidents by Type](#)

[Fire Department Incidents by Year](#)

The final menu is a series of links that allow citizens to explore data related to this metric in greater detail.



Clicking on the 'Fire Department Incidents by Year' takes you to the data sets on the Open Government Portal. These tables have historical data that allows you to analyze the data by any criteria. Users can even download the entire dataset for their own analysis.

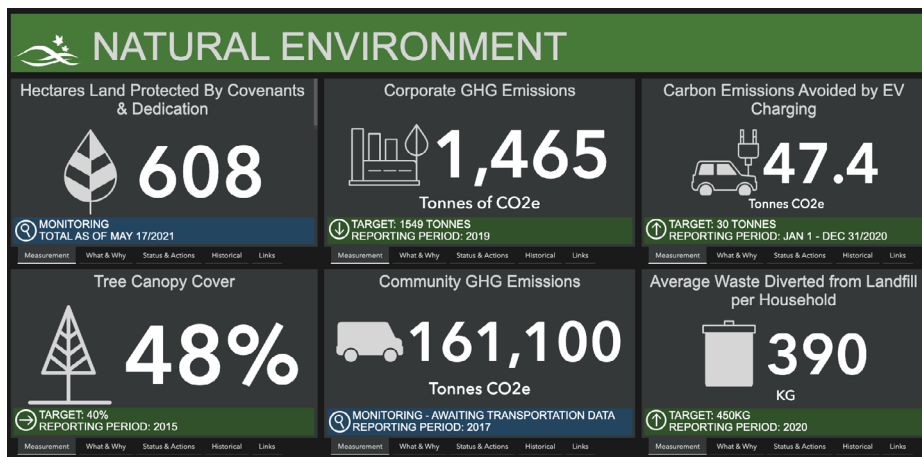
The Performance Dashboard Hub is a gateway to a very deep set of data and metrics that links our work to Council's Strategic Plan. Here are the topline dashboards that you can access at [mapleridge.ca/2369](http://mapleridge.ca/2369).

# Strategic Direction & Progress Reports



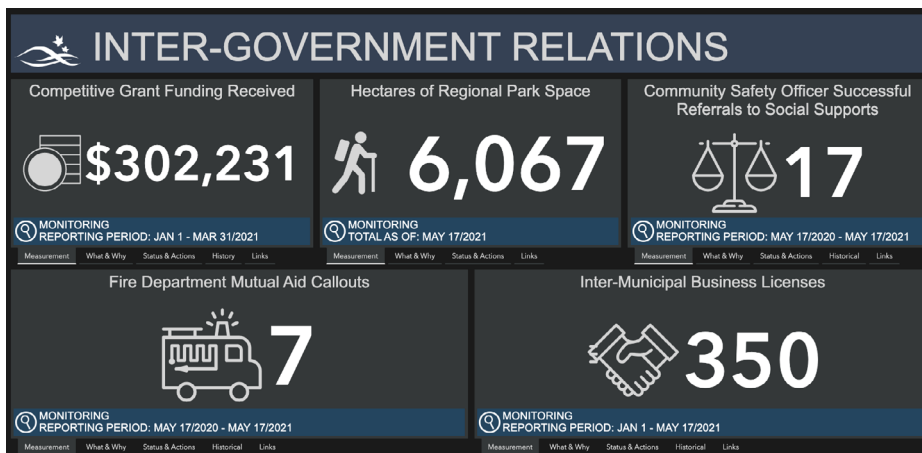
## COMMUNITY SAFETY

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.



## NATURAL ENVIRONMENT

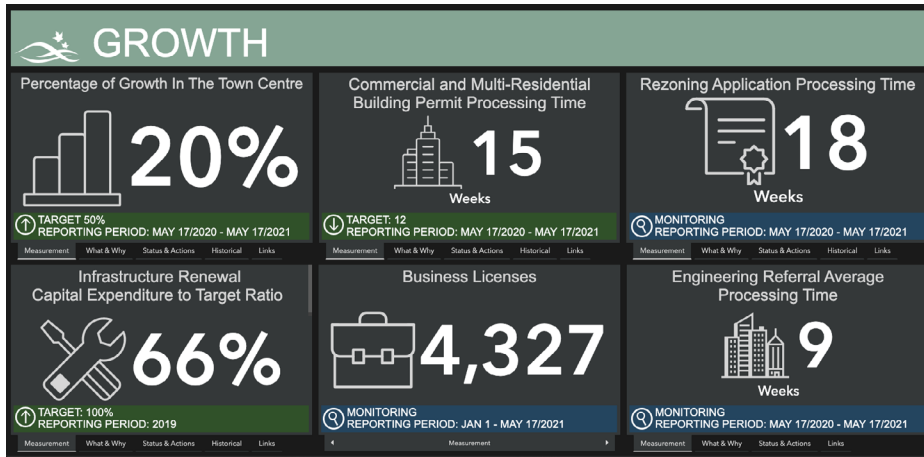
Be alert to opportunities to care for the natural environment, to mitigate impacts on wildlife and to utilize natural assets to grow eco-tourism opportunities.



## INTER-GOVERNMENT RELATIONS

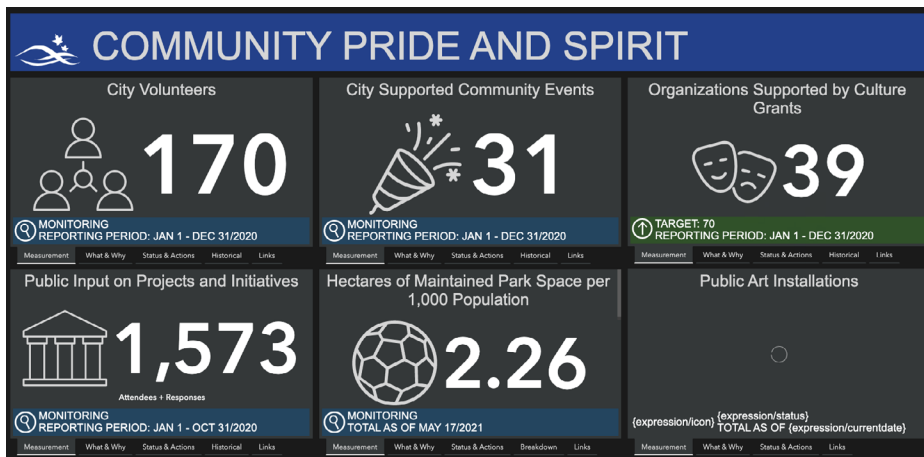
Build strong relationships with the region, other levels of government and local First Nations to set a foundation for problem solving and innovation to achieve defined strategic results.

# Strategic Direction & Progress Reports



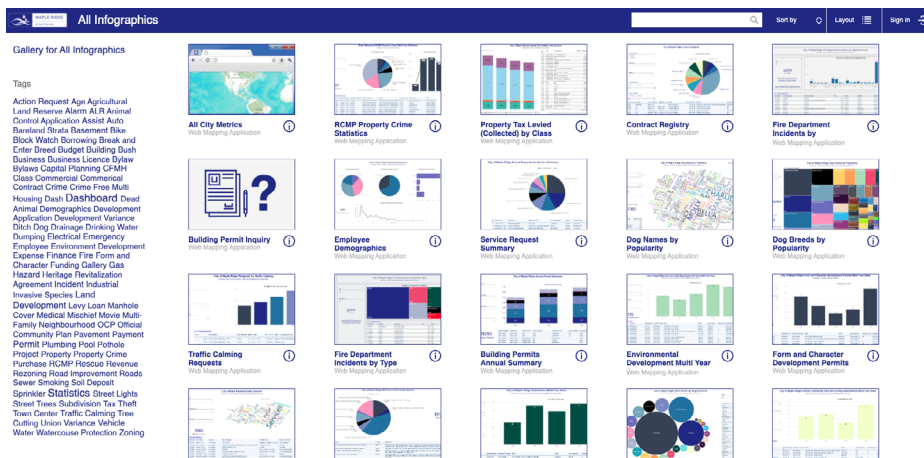
## GROWTH

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 AND SPIRIT

Engage the public in positive activities as participants and as volunteers, to enhance the vibrancy of the community.



## OPEN GOVERNMENT PORTAL

There is a large number of data, tools and information available on the Open Government Portal at [opengov.mapleridge.ca](https://opengov.mapleridge.ca). From the names of registered dogs in our community to a detailed list of service requests for the Engineering Operations Department, this information demonstrates the diversity of work provided by our local government to our citizens.



Visit the Open Government Portal

# Citizen Surveys



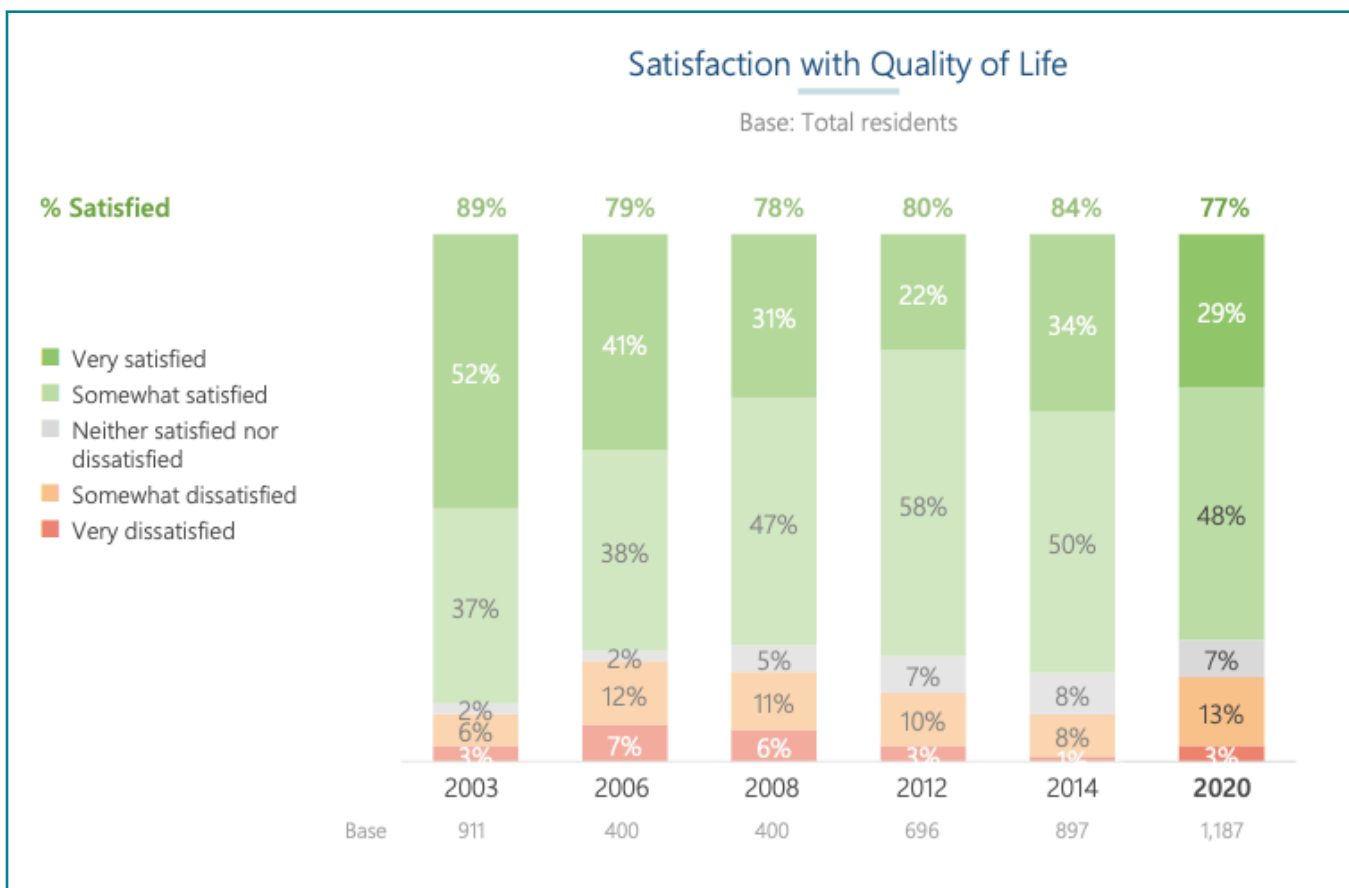
The first Citizen Survey was conducted in 2003, and over the years, we have asked consistent questions to gauge the public's views on broad data points on overall satisfaction with life in the community. This also provides metrics for things citizens like best and areas for improvement in service delivery.

This data allows Council and the City's leadership team to ensure there is a strong alignment with Council's Strategic Plan and the Business Plan and to bring that vision to reality. The table below is an example of the 'Satisfaction with Quality of Life' comparison over the last 20 years.

Much like our Federal Government performs a Census on a regular basis, a fundamental piece of the City's performance management framework includes periodic formal engagement with the citizens of the community. The City uses a consultant to conduct the Citizen Survey and the information collected supports staff in strategic planning, programming and setting the direction for Council over the long-term.

The City of Maple Ridge Performance Reports landing page is located at [mapleridge.ca/305](http://mapleridge.ca/305) and includes the City's performance dashboards and links to the most recent and past Citizens Surveys.

The most recent Citizen Survey was conducted in the fall of 2020, during the COVID-19 pandemic. The data that was collected in this survey supports the continuing work on Council's Strategic Plan. The next Citizens Survey will provide the current Council with an indication as to whether there has been a change in public perception on important metrics in our City and it will provide the next Council with valuable information for the development of the next strategic plan, so we can chart the course for future priorities.



Part of the data from the 2020 City of Maple Ridge Citizen Survey

# Council Committee, Commissions & Appointments

The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 2020 were as follows:

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

- Audit & Finance Committee
- Community Development & Enterprise Services
- 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:

- Agricultural Advisory Committee
- Community Heritage Commission
- Economic Development Committee
- Environmental Advisory Committee
- Municipal Advisory Committee on Accessibility & Inclusiveness
- Parcel Tax Review Panel
- Public Art Steering Committee
- Social Policy Advisory Committee
- Transportation Advisory Committee

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

- Fraser Valley Regional Library
- Mayors' Council on Regional Transportation
- Metro Vancouver Regional District
  - COVID-19 Response & Recovery Task Force
  - Metro Vancouver Indigenous Relations Committee
  - Metro Vancouver Climate Action Committee
  - Metro Vancouver Housing 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
- Kanaka Education & Environmental Partnership Society
- Malcolm Knapp Research Forest Community Advisory Board
- Maple Ridge Pitt Meadows Arts Council
- Pitt Meadows Airport Society
- Ridge Meadows Recycling Society
- Ridge Meadows Seniors Society
- Youth Planning Table



# Services Provided by City Departments

## ADMINISTRATION DIVISION

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 Maple Ridge Fire Department, Human Resources, Legal and Legislative Services and Economic Development. It is also the liaison with and has oversight of the Officer in Charge of the Ridge Meadows RCMP Detachment.

### Maple Ridge Fire Department

Fire Chief: **Howard Exner**

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

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 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 and 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 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 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 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 community in the areas of preparation, response and recovery. The objective 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 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 due to fire, floods, earthquakes or other emergencies.

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.

### Human Resources

Executive Director, Human Resources: **Michelle Lewis**

The Human Resources Department seeks to have Maple Ridge recognized as an employer of choice as we recruit and retain our team members to be part of our organization and community. Our team is focused on delivering innovative, client-centered services, with a results-oriented approach that harnesses the potential of our most valuable resource – our people.



# Services Provided by City Departments

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We work with the leadership of our Organization to attract, develop and retain the talented and passionate people that help deliver Council's vision for the community. Our diverse and inclusive workforce needs to reflect the community we serve, bringing a strong shared vision and commitment to deliver on our City's corporate initiatives, values, strategies and the needs of the citizens we serve.

Human Resources includes many services, from recruitment, selection, onboarding, total rewards, employee/labour relations, health and safety, disability management to organizational design, succession management and employee experience and engagement. Our goal is to support our colleagues as they develop and grow to their full potential in their career with the City. We want to ensure each employee is valued and respected for their contribution as part of the overall Organization.

## Legal & Legislative Services Department

General Counsel & Executive Director Legislative Services: vacant on December 31, 2020.

Legal & Legislative Services 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 and Property Management fall under Legal & Legislative Services.

Our Department provides 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 also conducted through the Department.

Property Management of the City's land and property assets also falls under this Department. 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-way and resolution of various property disputes and historical encroachments, while operating within the framework of the Community Charter and Land Title Office. The property team also manages the City's rental properties.

## Economic Development Department

Director, Economic Development: **Wendy Dupley**

The mission of the Economic Development 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.

## Ridge Meadows RCMP/Police Services

Officer in Charge: **Superintendent Jennifer Hyland**

*Please note: Superintendent Wendy Mehat currently holds this position following the departure of Jennifer Hyland.*

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

Ridge Meadows RCMP is proud to provide policing services for Maple Ridge and Pitt Meadows. The Detachment is fully integrated in both cities, with the hub of operations in Maple Ridge supplemented by a Community Police Office in Pitt Meadows.

Ridge Meadows RCMP has 103 uniformed officers assigned to Maple Ridge, with two officers funded by the Province of BC. Maple Ridge contributes the equivalent of 10 members to specialized integrated teams, serving the Metro Vancouver region.

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.

# Services Provided by City Departments

## CORPORATE SERVICES DIVISION

General Manager, Corporate Services:  
**Christina Crabtree**

Corporate Services provides a wide variety of services to Mayor, Council and all City Departments. This diverse group of professionals provides support to all Divisions to keep Council's Strategic Priorities at the heart of the Organization's business and work plans. The focus is to provide transparency to citizens through our policies, planning, reporting, technology and engagement.

The Division is comprised of Finance, Information Technology, Corporate Communications, Corporate Planning & Consultation, Administrative Support and the civilian staff that support the Ridge Meadows RCMP Detachment.

### Finance Department

Director of Finance (Chief Financial Officer):  
**Trevor Thompson**

Deputy Director of Finance (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 payroll, City procurement, and for reporting on financial matters to the Audit & Finance Committee.

### Information Technology (IT) Department

Chief Information Officer: **Karen Stewart**

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 licences, emergency incident management, action requests, Open Government, business analytics and the Geographic Information System.

The City of Maple Ridge depends on its server infrastructure to run enterprise applications, web services, telecommunications and Citrix virtual desktops which allow staff to work from anywhere, anytime and on any device. In 2020, the server infrastructure replacement project was completed and will accommodate growth on the existing hardware and reduce costs for the next 3-5 year cycle. This infrastructure also supports virtual Council Meetings and internal and external interactive online meetings.

The Department maintains corporate communications assets which include telephone, internet, 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.

### Corporate Communications

Manager, Corporate Communications: **Fred Armstrong**

The Corporate Communications Department works with all City departments and Mayor and Council to provide important information to citizens and stakeholders of the City of Maple Ridge. This group develops content and messaging for the City's website, social media platforms, news releases and face-to-face interactions to provide timely information in a fashion that is open, transparent and accessible to the widest possible audience.

# Services Provided by City Departments

## Police Services: Civilian Staff

Senior Manager, Police Services: **Maureen Jones**

There are 45.3 full-time equivalent Police Services City employees who provide support services to the Ridge Meadows RCMP Detachment in a variety of roles ranging from customer service, clerical support, cell guard duties and specialized service roles historically done by uniformed police officers. Many of these roles operate 7 days a week and some on a 24 hour basis. The City wishes to acknowledge the contribution of dedicated volunteers who actively engage in RCMP Crime Prevention programs that link to police strategic focus areas.

## Corporate Planning and Consultation

The Corporate Planning and Consultation Department supports major corporate initiatives and assists in the development and implementation of the City's annual business planning process. The Department obtains and tracks corporate-wide metrics and studies the indicators to capture corporate priorities and strategic objectives which are available on the Open Government Portal and Performance Dashboard Hub.

This section is responsible for administering the corporate grant program and supports and liaises with other departments to develop applications and related Council reports.

Another key responsibility of the Department is to lead corporate and community initiatives to meet the City's sustainability goals and objectives. This is accomplished by providing innovative solutions through research and program development. This section provides recommendations on long-term Council goals concerning environmental sustainability, including the measurement of greenhouse gas emission reduction targets, expansion of the electric vehicle hubs in the city and in promoting green buildings and development through incentive programs in Maple Ridge.

## Executive Assistants

The City of Maple Ridge's Corporate Management Team and Council is supported by a team of administration professionals who provide a wide range of services. These include providing solutions to optimize workflow to support strategic corporate initiatives and regularly engaging with internal and external stakeholders to deliver on a variety of projects.

The team conducts research, compiles data, prepares Council reports and implements systems for the Division that support tracking and communication of priorities and timelines. They are also responsible for responding to information requests from the public and from within the organization to ensure the leadership team and Council have the information they need to make key decisions.

## PLANNING & DEVELOPMENT SERVICES

General Manager: **Christine Carter**

The Planning & Development Services (PDS) Division provides leadership in the implementation of services including development processing and the issuance of building permits and business licences. The Division continues to work with its partners such as the Urban Development Institute, the Homebuilders Association Vancouver (HAVAN) and the Downtown Maple Ridge Business Improvement Association to ensure its processes align with Best Practices. The Division sees public consultation as being at the forefront of its activities and continues to build successful public consultation processes to engage and inform residents.

The Division consists of three departments: Planning, Licences & Bylaws and Building.

## Planning Department

Director of Planning: **Charles 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. After Council has set policies and bylaws, the Department works to ensure area residents are kept informed, and that development complies with zoning specifications, environmental legislation, health regulations and any form and character policies. To carry out this work, the Department coordinates the flow of information with a number of internal departments, stakeholder groups and agencies.

The Department also supplies information and works closely with external agencies, such as the Agricultural Land Commission, School District No. 42 and Metro Vancouver. The Department has a group of environmental specialists to ensure 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 that align with Council's vision and Provincial regulations. These policies and regulations form part of a comprehensive framework that is used to guide decisions around planning and land use in the community.

# Services Provided by City Departments

## Licences & Bylaws Department

Director of Licences & Bylaws Services: **Michelle Orsetti**

The Licences & Bylaws Department contributes to the corporate vision by identifying policy initiatives that enhance Maple Ridge's "business friendly" approach by pursuing compliance of City bylaws in a fair and consistent manner. The ultimate goal is to gain voluntary compliance whenever possible. The Department works closely with the Economic Development Department, issuing business licences and providing enhanced customer service.

At the very beginning of the COVID-19 pandemic, the Department took on the added responsibility of assisting the Provincial Government by supporting enforcement of the Provincial Health Orders for business closures and gatherings.

The Licences & Bylaws Department also administers the dog licence program and collaborates with the BC SPCA. The Department strives 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 Department is also responsible for the implementation of the Council Community Social Safety Initiative. The City of Maple Ridge has a specially trained team of Community Safety Officers who work closely with private security, the RCMP and social service agencies to address the issues of addiction, homelessness and mental health in the community to ensure that citizens and businesses feel safe and supported.

## Building Department

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. The Department works closely with development and building communities through participation on the Urban Development Institute (UDI) and Homebuilders Association Vancouver (HAVAN) and by hosting Builders Forums. The Department also works closely with other Divisions to explore innovative ways to deliver services virtually to enhance customer service.

## PARKS, RECREATION & CULTURE DIVISION

General Manager: **David Boag** (as of December 31, 2020)

The Parks, Recreation & Culture (PRC) Division consists of two departments: Parks & Facilities and Recreation & Community Engagement. Scott Hartman, General Manager, took over leadership of the PRC Division following the recent retirement of David Boag in March of 2021. He is excited to be working at the City of Maple Ridge and with the PRC team.

COVID-19 created many unique challenges for the community. The PRC Division, the City's Emergency Operations Centre and the Leadership Team worked collectively to minimize the pandemic's impact and ensure continuation of City services to residents.

The Division is responsible for the planning, development, operation and delivery of parks, recreation and cultural services to the citizens of Maple Ridge as well as the planning, development, and maintenance of all municipally owned buildings.

Programs and services include a wide range of recreation and skill development programs through partnerships that leverage expertise and funding from volunteers, non-profit organizations, private businesses, and other levels of government. A prime area of focus is creating opportunities to build individual, neighborhood and community capacity by connecting citizens and groups through volunteer opportunities, workshops and planning sessions.

The Division also administers the City's grant programs and services that support festival development, neighborhood and community-driven. The PRC Division 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.

# Services Provided by City Departments

## Parks & Facilities Department

Director of Parks & Facilities: **Valoree Richmond**

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

During the 2020 COVID-19 pandemic, the Parks & Facilities Department supported all City service areas by increasing cleaning services in City facilities to meet the Provincial Health Order protocols and WorkSafe BC standards. Council Chambers was renovated to ensure public meetings could continue safely and a virtual Grand Opening celebration for the new Telosky Stadium Synthetic Fields and Fieldhouse was showcased with City and School Board officials and First Nations representatives in compliance with Provincial Health Orders. Maple Ridge's parks and trails had a record number of visitors through 2020, supported with a new Park Ambassador Program initiated early on in the pandemic to ensure the enjoyment and safety of visitors. Two of the City's recreation infrastructure projects were completed, including the renovation of the Maple Ridge Leisure Centre's leisure pool, mechanical systems, lobby and changerooms with a ribbon cutting celebration held in February and the Telosky Stadium project along with a new neighbourhood park, Beckett Park, which opened for the public in July.

### Parks Planning & Development

This section is responsible for the timely acquisition of parkland, along with the planning and development of new parks and renovation of existing park facilities as they reach the end of their useful life. This includes engaging with the community to develop conceptual plans for new parks, developing tender documents and overseeing park construction as well as major infrastructure improvements to existing parks and recreation areas.

### Facility Maintenance & Operations

Facility Maintenance & Operations is responsible for the maintenance of a number of recreation facilities and city-owned buildings. This includes assessments and preventative maintenance programs, repairs and lifecycle replacement of building systems and components, including elevators, HVAC, roofing, mechanical, security and fire systems, along with routine building repairs and janitorial services. This section is also responsible for developing tender documents and overseeing construction of new city facilities, completing life-cycle repairs, replacement projects as well as major renovations.

## Parks Operation Services

This section is responsible for the maintenance of all municipal parks and open spaces, including our extensive trail network, sports fields, sports courts, playgrounds, skatepark, horticultural displays, urban forest and boulevard trees, dog off leash areas and a large number of greenbelt areas throughout the community. The Parks & Open Space section also manages a number of service contracts including mowing, tree work, litter and garbage pickup and disposal, 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 our two municipal cemeteries.

## Recreation & Community Engagement

Director of Recreation & Community Engagement: **Danielle Pope**

Recreation & Community Engagement (RCE) provides recreation, culture 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 support a healthy community.

The 2020 COVID-19 pandemic resulted in the closure of the City's recreation facilities including the temporary cancellation of community programs including sports, fitness, children and youth activities. Reopening plans required significant coordination including the development of site and program specific safety plans and protocols that resulted in program and service delivery redesign and the introduction of virtual events and activities to meet the evolving provincial health order requirements. The Recreation & Community Engagement Department navigated these challenges to provide Maple Ridge residents and visitors with opportunities to participate in a variety of activities. Our Parks Ambassadors visited local parks in the spring and summer of 2020 to educate park users about social distancing and other Covid-19 safety protocols.

Their 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.

# Services Provided by City Departments

In addition to these local strategies, RCE also aligns its service delivery with the priorities set in the National Framework for Recreation in Canada. This Framework for Recreation 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 at Maple Ridge Leisure Centre and Greg Moore Youth Centre and through our community partners such as Planet Ice, the ACT Art Centre 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.

## ENGINEERING SERVICES DIVISION

General Manager: **David Pollock**

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

The Engineering Services Division is responsible for the planning, design, construction, operation and maintenance of City infrastructure including roads, water, sewer and drainage. In addition, the Division attends to enquiries and requests for assistance from the public. The development of Master Plans ensures the appropriate infrastructure, such as reservoirs, pump stations etc. are in place to support growth in the city. The Division staff strive to provide excellent customer service and present a business-friendly approach.

### Engineering Department

Director of Engineering: **Position vacant**

The Engineering Department is committed to ensuring that the Maple Ridge residents can rely upon high quality infrastructure services including drinking water, sanitary sewage collection, rain water collection and conveyance 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 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.

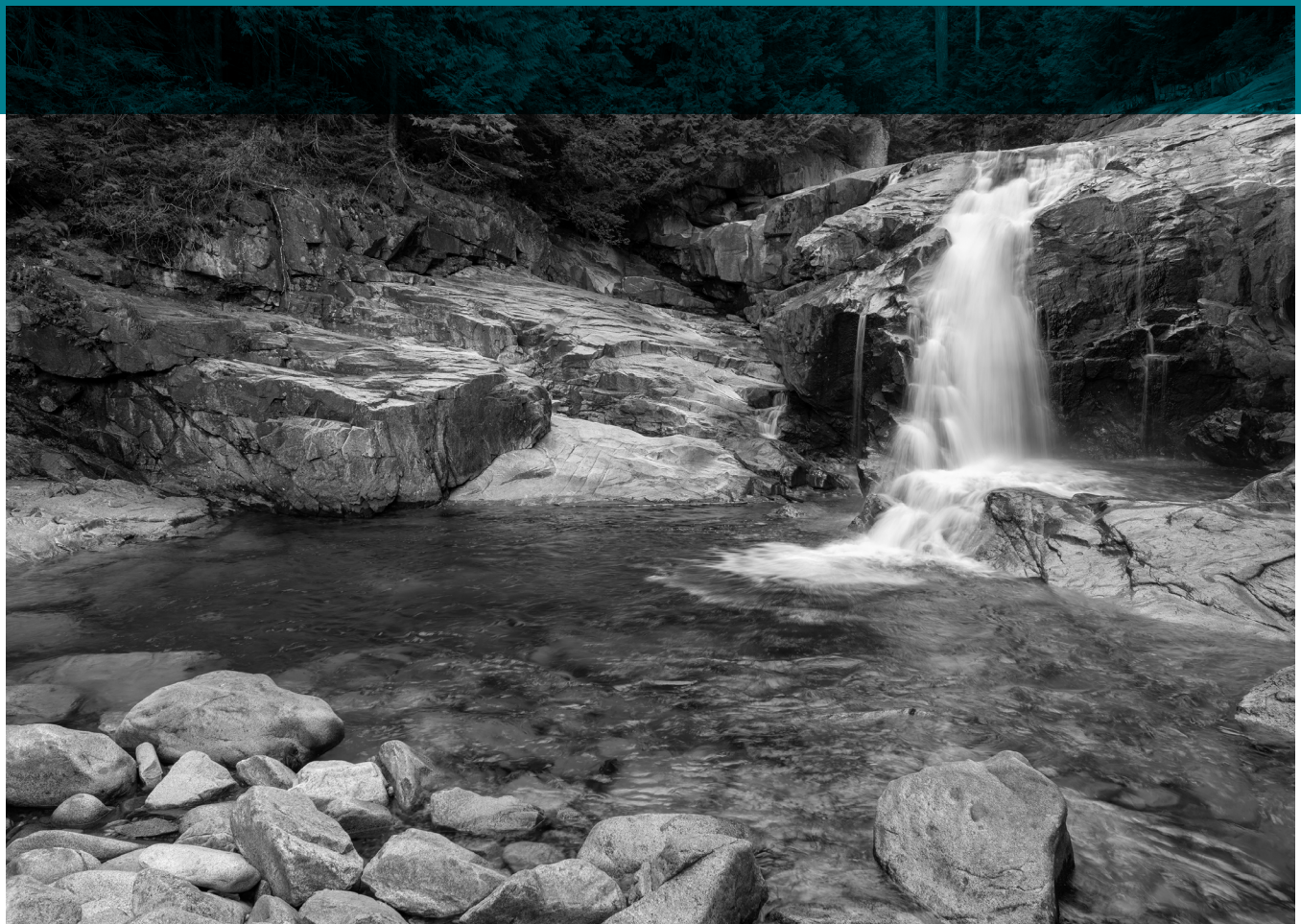
The Engineering Department works in close cooperation with other departments within the City and staff also provide information and technical expertise to internal City committees as well as a number of external regional organizations such as TransLink and Metro Vancouver.

# Services Provided by City Departments

## Engineering Operations Department

Engineering Operations Director of Engineering Operations: **James Storey**

The Operations Centre takes pride in providing efficient, proactive and responsive customer service to our citizens of Maple Ridge. Personnel monitor and maintain roads, sidewalks, signage, street lights, traffic lights, storm water management, sewage collection, water management and distribution, 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 Engineering Operations Department is committed to providing essential and convenient services in a cost-effective and efficient manner to taxpayers to meet current and future needs.



# 2020 Awards

Maple Ridge was the recipient of a number of awards for innovation and excellence in 2020.



Government Finance Officers Association

## GFOA Awards

Maple Ridge received our 30th 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 reporting requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

Maple Ridge received our 23rd 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, demonstrates creativity, a quality presentation, understandability and reader appeal.



## Hermes Award

Maple Ridge received the Hermes 'Gold Award' for the 2019 Citizens Report.

The Hermes Creative Award 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 the high standard of excellence and whose work serves as a benchmark for the industry.

## MISA BC Per Kristensen Municipal Service Award

In 2020, the Municipal Information Systems Association of BC (MISA) awarded the inaugural 'Per Kristensen' Municipal Service Award to Sean Serediuk, Maple Ridge's Manager of IT Infrastructure & Security. This award honours the contributions made by Per Kristensen who served The City of Nanaimo for more than 25 years and is a long time MISA member. The Award celebrates Per's lasting legacy in the local government IT community, and is intended to recognize community members who share his ideals and vision. The Award criteria seeks an individual who acts as a mentor and role model, demonstrates integrity and respect, fosters inter-jurisdictional relationships and demonstrates innovative approaches and models a 'can-do' attitude. The City of Maple Ridge would like to highlight this special recognition of our colleague Sean.



## Marcom Award

Maple Ridge received the MarCom 'Gold Award' for the 2019 Citizens Report in the Publications/Annual Report/Government category.

The MarCom Awards are 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.

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



# 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 (BC). 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 (operated by the BC Provincial Parks) and the Kanaka Creek and Blaney Bog Regional Parks (operated by Metro Vancouver Parks).
- Police and Fire Protection Services
- 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 BC Government
- Garbage Collection and Organics (Private Operators)
- Hospital Care Systems (Fraser Health Authority)
- Housing and Homelessness (Provincial)
- Public Education (BC Government, School District No.42 and Private Schools)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- Social and Health Programs (BC Government)

**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 (see page 78):**

- BC Assessment Authority
- Dyking Districts
- Metro Vancouver Regional District
- Municipal Finance Authority
- School Taxes on behalf of the BC Government.
- 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 25 Regional Districts in BC and dispatches police, and ambulance services 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 trunk mains, sewage pumping stations and wastewater treatment plants.
- **Greater Vancouver Water District (GVWD)**  
Responsible for providing clean, safe drinking water and delivering it to the member municipalities for distribution. Metro Vancouver also plans for water shortage response, watershed management and water use.
- **Maple Ridge / Pitt Meadows Arts Council Society**  
The Society operates the Arts Centre Theatre; a 500 seat performance facility, art gallery, event lobby and arts and cultural programming space, in addition to providing arts and cultural services to residents.

# Summary of Services and Regional Relationships

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- **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, BC Government**  
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 neighbouring communities) based on a contract between the Provincial and Federal Governments. The City is responsible for providing the civilian clerical support services and facilities for the local RCMP operations.
- **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.  
  
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 through contracts with service partners.

# 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 2020 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$ 29,403,215	\$ 2,616,708	\$ 5,724,138
Collections*	1,539,217	219,751	147,855
Interest	861,840	-76,693	43,386
Expenditures	-474,928	-490,691	-
Closing Balances	\$ 31,329,344	-\$ 2,964,341	\$ 5,915,379

## Waivers & Reductions\*\*

	Water	Parks	Total
Opening Balances	-\$ 19,945,951	\$ 13,098,735	\$ 25,663,429
Collections*	455,426	1,493,593	3,855,842
Interest	-515,784	1,300	314,049
Expenditures	-107,341	-13,729,508	- 14,802,468
Closing Balances	-\$ 20,113,650	\$ 864,120	\$ 15,030,852

## Waivers & Reductions\*\*

\* 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. Amounts forgiven are reported as Waivers & Reductions. There were no Waivers & Reductions in 2020.

# Message from the Chief Financial Officer



On behalf of the Finance Department, it is my privilege to present the 2020 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, 2020.

Maple Ridge continues to demonstrate its commitment and expertise in financial management. Our 2019 Annual Report received the Government Finance Officers 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 30th 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, 2020. It is divided into three sections:

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

Local government financial statements are intended to assist readers in evaluating 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 Strategic Direction & Progress Report on page 9 communicates how we are measuring performance towards the achievement of these goals and objectives during the year.

A new four-year Council term commenced in November 2018. With a strong focus on governance, Council soon began updating the Strategic Plan.

In 2020, performance measurements that align with the City of Maple Ridge Strategic Plan 2019-2022 were created and are now regularly reported on. The performance measures compliment the existing Open Government Portal that makes publicly owned data available for query and download. This can be found on

[mapleridge.ca](http://mapleridge.ca) under Your Government, Open Government, Performance Reporting.

## Year in Review

The worldwide pandemic was the focus for everyone in 2020. It will undoubtedly be looked back on and debated as to what went well and what could have been done differently. It is likely safe to say all of us look forward to having this pandemic behind us.

While this is a health emergency and addressed by senior levels of government, the municipality's role is important in maintaining essential services, supporting the province and health authorities in efforts to address the implications of Covid-19 and maintaining civility.

The City was able to quickly move to online Council Meetings and had the technology in place to support remote working. Improvements were made to citizen and customer online services.

The City continued to invest in new facilities and other municipal infrastructure, both renewal and new infrastructure, to support a growing community.

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.

Maple Ridge Council through the Community Social Safety Initiative has hired Community Safety Officers to help address these impacts and connect those interested to the appropriate services.

## Economic Climate

The pandemic and related imposed restrictions continue to be the focus of all economic discussions. Markets, being forward looking, are concerned as to how quickly certain sectors of the economy recover and the implications of the financial stimulus provided, specifically inflation.

The recovery has been inhibited by interruptions in production, shortages of key components and supply chain issues. The global trade environment continues to be uncertain with trends towards protectionist measures.

For 2020, the Province of British Columbia both reduced and delayed penalties on property taxes for businesses. Maple Ridge delayed residential property tax penalties. The 2020 property taxes were collected at near historic rates. The Province provided funding to municipalities to provide financial liquidity to help offset the implications of the pandemic. Maple Ridge received \$6.4 million.

Maple Ridge continues to attract development. The City has seen increased residential density and interest in commercial investment, including the redevelopment of the previous Hammond Cedar Mill. The Planning

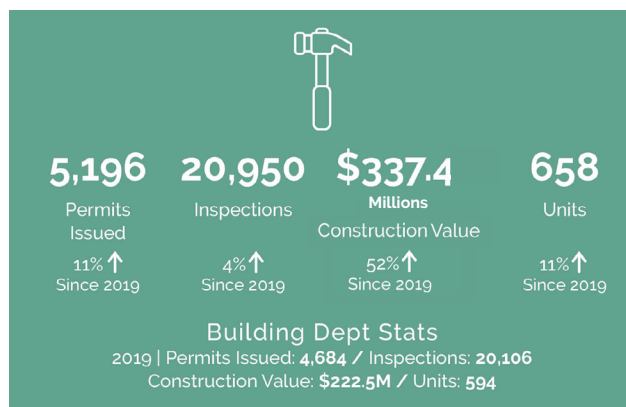
# Message from the Chief Financial Officer

Department has seen a busy 2020 with updating plans, policies and bylaws. This is in addition to the regular work to support development applications.

The City building activity remained brisk, even with pandemic restrictions.

## 2020 Building Department Statistics

Additional measures can be found at [performancemanagement-mapleridge.hub.arcgis.com](https://performancemanagement-mapleridge.hub.arcgis.com)



An example of data from the City's Performance Dashboard

## 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 financial reserves.

## Disaster Recovery

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

## 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.

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.

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 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.

Council adopted the 2020 – 2024 Financial Plan Bylaw. The key financial implications of this Financial Plan include annual property tax increases totaling 3.6% per year consisting of increases for:

- General purposes of 2%,
- Infrastructure replacement of between 0.7% to 1.0%,
- Parks, Recreation & Cultural infrastructure of 0.60% and
- Storm Water Improvements of 0% to 0.3%.

In addition, the Financial Plan includes annual user fee increases for:

- Water at 4.50%,
- Sewer at 8.50% and
- Recycling at 2.75%.

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

## Outlook

The Financial Plan includes significant capital expenditures to address infrastructure needs in the community. Many of these expenditures are dependent on revenues from outside sources, such as development fees and grants from other levels of government. 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.

# Message from the Chief Financial Officer

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

- Impact of the economy on real growth and development related revenues
- 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 2022-2026 is just beginning with Council setting the City's 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 2020 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  
Director of Finance & Chief Financial Officer

May 17, 2021

# 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 2020 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 pages 81 and 82.

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.

The Audit & Finance Committee is a committee of Council that oversees the financial and business affairs of the City. The Committee operates under adopted Terms of Reference. Meetings are open to the public except for those items deemed to be "in camera". The Committee meets periodically with the City's external auditors to satisfy itself, on behalf of Council, that risk management and internal control systems are appropriate and that the information in financial statements is accurate and complete. The Committee reviews the Auditor's Management Letter and financial reports of the City and its wholly owned subsidiaries, and has the authority to request from management specific reports or analysis and to request the presence of other staff to report or answer questions.

## The Financial Statements:

Following completion of the annual audit, the Consolidated Financial Statements are presented to Council for approval. The 2020 Consolidated Financial Statements were presented to Council at a Committee of the Whole meeting on May 4, 2021 and approved at the Council meeting of May 11, 2021. During the year, Council is provided with quarterly operating financial updates.

## 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:

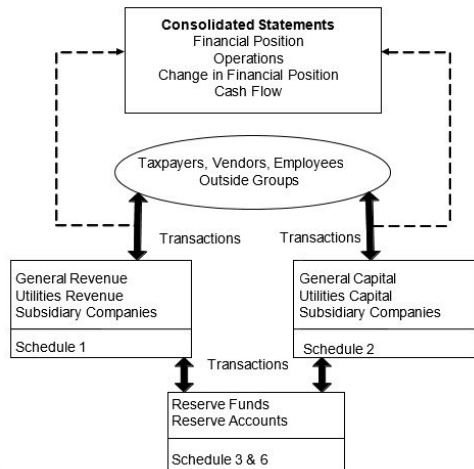
Provides information on the financial position of the City including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus

**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



## 2020 Consolidated Financial Statements

Late in the first quarter of 2020 the World Health Organization declared COVID-19 to be a global pandemic. While City operations continued without change for the most part, evolving public health orders did impact both revenues and expenses, the effects of which are described in the section on the Consolidated Statement of Operations.

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 2020.

During the 2020 fiscal year, work was undertaken to review and refine the data that drives financial statement numbers. As a result, data corrections were identified that resulted in a restatement of 2019 results as described in Note 24 to the financial statements. The adjustments resulted in an increase to previously reported net financial assets of \$775 thousand, a reduction to contributed tangible capital assets revenues of \$8 million, a reduction to tangible capital assets of \$14.6 million and a corresponding reduction to 2019 accumulated surplus.

The following sections provide an analysis of the 2020 Financial Statements and selected supplemental financial information. The dollars quoted are approximate and are intended to account only for the major part of variances being discussed. Some key highlights are:

- Net Financial Assets increased by \$11.1 million to \$124.2 million.
- Municipal debt decreased by \$2.6 million to \$20.67 million.
- Unused annual debt servicing capacity, based on our current financial position, is \$25.94 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 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 \$124.2 million at the end of 2020, an increase of \$11.1 million from 2019. 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 2020 is \$1.26 Billion.

### Financial Assets:

- Financial assets decreased by \$10.2 million from 2019.
- Cash and investments decreased by \$7 million over 2019.
- Accounts receivable decreased by \$2.6 million from 2019.

### Liabilities:

Total liabilities decreased by approximately by \$21.3 million over 2019.

- The actuarially determined liability for future employee benefits is \$3.35 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 decreased by \$7.5 million.
- Restricted revenues decreased by \$5.8 million through a combination of decreased collections and similar capital investment levels in 2020 to those in 2019.
- Debt decreased by \$2.6 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 2020 non-financial assets increased by \$43 million over 2019, due primarily to a net increase in tangible capital assets of \$42.7 million.

### 2 Consolidated Statement of Operations – Page 41

This statement reports the City's changes in economic resources and accumulated surplus for 2020, compared with budget and with 2019 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



# Message from the Corporate Controller

end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

## Consolidated Revenue

*Compared to previous year (2019)*

Overall revenues in 2020 are relatively unchanged from 2019, with only a slight decrease of \$93.4 thousand. While total revenues are similar there are variances within specific revenue items comprised of the following:

- Revenue from general taxation increased \$4.7 million through a combination of higher tax levies and growth of the assessment roll.
- User fees and other revenues decreased by \$244.8 thousand, through a combination of an approximate \$1.3 million reduction in combined recreation and transportation fees, offset by an increase of \$1 million in water fees and smaller increases in other reporting areas.
- Government transfers increased by \$5.6 million, through a combination of a \$1.8 million decrease in grants related to the capital program and an increase of \$7.3 million in grants received for operational purposes. The main factor in the increase was the receipt of a \$6.4 million provincial grant in late 2020 intended to help offset the impacts of the pandemic. Details regarding application of the grant can be found on Schedule 7 to the financial statements.
- Development revenues, often linked to capital projects, decreased by \$1.2 million over 2019. 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.
- Investment revenue decreased by \$350 thousand as a result of a decline in interest rates.
- Gaming revenues decreased by \$1.4 million due to the prolonged closure of the local gaming facility as a result of public health orders.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of assets decreased by \$7.2 million as a result of less developer constructed infrastructure turned over to the City in 2020 and earlier than anticipated replacement of infrastructure.

## Consolidated Revenue

*Compared to budget (2020)*

As in previous years, there were variances between budgeted and actual revenues (\$34.1 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. In 2020, this resulted in an unfavorable variance to budget of \$40.7 million. On the operating side, revenues exceeded budget estimated by \$5.6 million through a combination of a shortfall in user fees and gaming revenues due to facility

closures and operational restrictions associated with the pandemic, offset by favourable investment earnings and the receipt of provincial grant funding intended to mitigate the impacts of the pandemic.

## Consolidated Expenses

*Compared to previous year (2019)*

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 \$1.37 million over 2019. This was comprised of increases in all areas, offset by a decrease in Planning & Public Health of \$4.4 million. In 2019, expenses in this area were higher than normal as a result of an accounting entry related to the Cottonwood Landfill; in 2020 expenses returned to more typical levels.

## Consolidated Expenses

*Compared to budget (2020)*

Consolidated expenses for 2020 reflect a positive variance of \$20.2 million compared to budget. Contributors to this positive variance include RCMP contract savings of approximately \$2.7 million, \$1 million in interest costs related to authorized borrowing that has not yet been entered into, approximately \$6.6 million for projects that will proceed in 2021, \$5.2 million in wages due in part to recruitment challenges experienced in 2020, \$3 million in savings from Parks, Recreation & Culture and cost containment in all areas.

## 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 increased by \$11.1 million to \$124.2 million at the end of 2020. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$106.9 million, resulting in a reduction in net financial assets to \$6.2 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 2020 increased to \$130.96 million from \$63.8 million in 2019.

# Message from the Corporate Controller

## 5 Schedule 1 – Page 60

### Schedule of Change in Operating Accumulated Surplus

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

#### Operating Expenses

*Compared to previous year (2019)*

Overall operating expenses decreased by \$1 million, over 2019, driven in part by the 2019 entry related to the Cottonwood Landfill described in Section 2, offset by increases in all areas with the exception of recreation and culture which saw a slight decrease.

#### Operating Expenses

*Compared to budget (2020)*

Overall operating expenses came in under budget by \$21.2 million. Factors contributing to this variance were explained in Section 2

## 6 Schedule 2 – Page 61

### 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

### i) 2020 Accumulated Surplus Distribution Operating Accumulated Surplus (Schedule 1) – Page 60

The Operating Accumulated Surplus of \$34 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 61

The City has equity in the capital funds of \$1.1 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 62 & 68

Reserve Accounts are appropriations of surplus, established informally and associated with both the

Operating and Capital programs. These totalled \$92.1 million at December 31, 2020.

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 \$37.2 million as at December 31, 2020.

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 \$129.4 million in various reserves at year-end, however some of that amount relates to capital projects that were not completed before December 31, 2020. If these projects had been completed as planned, the Reserve balances would have been reduced to approximately \$52 million and Net Financial Assets would have decreased similarly.

### Assessment of Trends

The City has Net Financial Assets of \$124.2 million at the end of 2020. 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 2021.

### 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 30 consecutive years.



Catherine Nolan, CPA, CGA  
Corporate Controller

May 12, 2021

# Introduction to Financial Statements

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The accompanying Consolidated Financial Statements and all other financial information included within this financial report are the responsibility of the management of the City of Maple Ridge. The City's Financial Statements contained in this report have been prepared in accordance with Canadian Public Sector Accounting Standards using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

The Chief Financial Officer is responsible for submitting annually to the Audit & Finance 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, 2020.

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 2020 Consolidated Financial Statements for the City include:

## Consolidated Statements

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

## Supporting Statements & Schedules

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

# Management's Responsibility for Financial Reporting

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The information in this 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**  
Director of Finance

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## Independent Auditor's Report

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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, 2020, 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, 2020 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.

### Emphasis of Matter - Restated Comparative Information

We draw attention to Note 24 of the financial statements, which explains that certain comparative information presented for the year December 31, 2019 has been restated. Our opinion is not modified in respect of the matter.

### 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.



## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

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.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of schedule 7 of the City of Maple Ridge's consolidated financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
May 11, 2021

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# Consolidated Statement of Financial Position

For the year ended December 31, 2020

	2020	2019 Restated - Note 24
<b>Financial Assets</b>		
Cash and cash equivalents (Note 1)	\$ 130,961,876	\$ 63,790,576
Portfolio investments (Note 2)	90,320,234	164,538,143
Accounts receivable (Note 3)	15,032,584	17,657,538
Recoverable local improvements (Note 4)	1,175,712	1,693,971
Other assets (Note 5)	814,397	797,977
Inventory available for resale	56,169	56,169
	<u>238,360,972</u>	<u>248,534,374</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	23,613,524	31,126,120
Deferred revenue (Note 8)	15,286,398	16,801,812
Restricted revenue (Note 9)	30,738,864	36,581,674
Refundable performance deposits and other	20,473,999	23,625,735
Employee future benefits (Note 10)	3,348,200	3,999,000
Debt (Note 11, Schedule 4)	20,676,495	23,291,350
	<u>114,137,480</u>	<u>135,425,691</u>
<b>Net Financial Assets</b>	<u>124,223,492</u>	<u>113,108,683</u>
<b>Non Financial Assets</b>		
Tangible capital assets (Note 12, Schedule 5)	1,122,447,588	1,079,740,901
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	461,953	317,502
Prepaid expenses	853,216	665,550
	<u>1,139,289,286</u>	<u>1,096,250,482</u>
<b>Accumulated Surplus (Note 14)</b>	<u>\$ 1,263,512,778</u>	<u>\$ 1,209,359,166</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, 2020

	Actual 2020	Budget 2020 (Note 19)	Actual 2019 Restated - Note 24
<b>Revenue (Segment Report, Note 22)</b>			
Taxes for municipal purposes (Note 15)	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
User fees and other revenue	45,433,301	47,142,875	45,678,005
Government transfers (Note 16)	11,004,973	12,968,552	5,427,368
Development revenue	13,801,911	44,089,991	15,026,277
Interest and investment income	5,286,485	2,413,004	5,636,251
Gaming revenues	323,738	1,500,000	1,703,170
Refinancing and asset disposal gains (losses)	(3,099,311)	-	226,258
Contributed tangible capital assets (Note 12)	<u>21,023,012</u>	<u>20,000,000</u>	<u>24,889,361</u>
	<b>188,689,014</b>	<b>222,794,452</b>	<b>188,792,400</b>
<b>Expenses (Segment Report, Note 22)</b>			
Protective services	40,353,746	44,922,846	39,271,854
Transportation services	22,354,372	25,615,526	20,755,224
Recreation and cultural	19,197,925	24,375,065	19,176,835
Water utility	15,351,570	17,450,962	13,952,992
Sewer utility	12,899,985	15,050,873	12,427,643
General government	17,633,091	19,755,448	16,433,566
Planning, public health and other	<u>6,744,713</u>	<u>7,535,741</u>	<u>11,142,947</u>
	<b>134,535,402</b>	<b>154,706,461</b>	<b>133,161,061</b>
<b>Annual Surplus</b>	<u><b>54,153,612</b></u>	<u><b>68,087,991</b></u>	<u><b>55,631,339</b></u>
<b>Accumulated Surplus - beginning of year</b>	<u><b>1,209,359,166</b></u>	<u><b>1,209,359,166</b></u>	<u><b>1,153,727,825</b></u>
<b>Accumulated Surplus - end of year (Note 14)</b>	<u><u><b>\$ 1,263,512,778</b></u></u>	<u><u><b>\$1,277,447,157</b></u></u>	<u><u><b>\$ 1,209,359,166</b></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, 2020

	Actual 2020	Budget 2020 (Note 19)	Actual 2019 Restated - Note 24
<b>Annual Surplus</b>	\$ 54,153,612	\$ 68,087,991	\$ 55,631,339
<b>Add (Less):</b>			
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	(69,544,005)	(197,634,460)	(82,864,958)
Amortization	23,641,391	22,622,738	21,268,133
Proceeds from disposal of tangible capital assets	96,614	-	928,432
(Gain) loss on disposal of tangible capital assets	<u>3,099,312</u>	<u>-</u>	<u>2,583,364</u>
	<b>(42,706,688)</b>	<b>(175,011,722)</b>	<b>(58,085,029)</b>
<b>Change in Other Non Financial Assets</b>			
Decrease (increase) in supplies inventory	(144,450)	-	8,861
Decrease (Increase) in prepaid expenses	<u>(187,666)</u>	<u>-</u>	<u>575,353</u>
	<b>(332,116)</b>	<b>-</b>	<b>584,214</b>
<b>Increase (decrease) in Net Financial Assets</b>	<b>11,114,808</b>	<b>(106,923,731)</b>	<b>(1,869,476)</b>
<b>Net Financial Assets beginning of the year</b>	<u><b>113,108,683</b></u>	<u><b>113,108,683</b></u>	<u><b>114,978,159</b></u>
<b>Net Financial Assets end of the year</b>	<u><b>\$ 124,223,492</b></u>	<u><b>\$ 6,184,952</b></u>	<u><b>\$ 113,108,683</b></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, 2020

	Actual 2020	Actual 2019 Restated - Note 24
<b>Operating transactions</b>		
<b>Annual surplus</b>	\$ 54,153,612	\$ 55,631,339
<b>Items not utilizing cash</b>		
Amortization	23,641,391	21,268,133
Loss on disposal of assets	3,099,311	(226,258)
Contributed tangible capital assets	(21,023,012)	(24,889,361)
Actuarial adjustment on debt	(399,333)	(359,245)
Restricted revenues recognized	<u>(13,155,174)</u>	<u>(13,852,584)</u>
	(7,836,817)	(18,059,315)
<b>Change in non-cash operating items</b>		
Increase in prepaid expenses	(187,666)	575,353
Decrease (increase) in supplies inventory	(144,451)	8,861
Decrease (increase) in accounts receivable	2,624,954	(2,142,120)
Decrease (increase) in recoverable local improvements	518,259	(314,899)
Decrease (increase) in other assets	(16,420)	(18,164)
Increase (decrease) in accounts payable and accrued liabilities	(7,512,596)	6,267,828
Increase (decrease) in deferred revenue	(1,515,409)	1,041,308
Increase (decrease) in refundable performance deposits	(3,151,736)	1,716,869
Increase (decrease) in employee future benefits	<u>(650,799)</u>	<u>(663,100)</u>
	(10,035,864)	6,471,936
Cash provided by operating transactions	36,280,931	44,043,960
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	96,614	928,432
Cash used to acquire tangible capital assets	<u>(48,520,994)</u>	<u>(57,975,597)</u>
	(48,424,380)	(57,047,165)
<b>Investing transactions</b>		
Proceeds on disposal of land available for sale	-	5,213,038
Decrease (increase) in portfolio investments	<u>74,217,909</u>	<u>37,127,939</u>
	74,217,909	42,340,977
<b>Financing transactions</b>		
Debt repayment	(2,215,522)	(2,172,036)
Collection of restricted revenues	<u>7,312,362</u>	<u>14,438,100</u>
	5,096,840	12,266,064
<b>Increase (decrease) in cash and cash equivalents</b>	67,171,300	41,603,836
Cash and cash equivalents - beginning of year	<u>63,790,576</u>	<u>22,186,741</u>
<b>Cash and cash equivalents - end of year</b>	<u>\$ 130,961,876</u>	<u>\$ 63,790,577</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

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## For the year ended December 31, 2020

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

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For the year ended December 31, 2020

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 unexpected 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, 2020 or December 31, 2019.

**(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.

**(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.

# Summary of Significant Accounting Policies

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For the year ended December 31, 2020

## **User fees and other revenue**

Charges for sewer and water usage are recorded as user fees and other revenue when the services are provided.

## **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 2020 component of the Financial Plan Bylaw adopted by Council on May 12, 2020.

# Summary of Significant Accounting Policies

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For the year ended December 31, 2020

**(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.

**(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**

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.

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.

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2020 were comprised as follows:

	<u>Dec 31, 2020</u>	<u>Dec 31, 2019</u>
Cash	\$ 40,786,407	\$ 14,879,814
Cash equivalents	<u>90,175,469</u>	<u>48,910,762</u>
	<u>\$ 130,961,876</u>	<u>\$ 63,790,576</u>

Cash equivalents were comprised of high-interest savings accounts or term deposits held at Canadian banking institutions with effective interest rates of **0.82 - 1.90%** (2.46% - 2.56% for 2019).

## 2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 0.9% - 4.0%. 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. In 2020 gains were \$319,170 (\$Nil for 2019).

The carrying value of Portfolio Investments at December 31, 2020 was **\$90,320,234** (\$164,538,143 for 2019). The market value at December 31, 2020 was **\$90,540,977** (\$165,918,543 for 2019).

## 3. Accounts Receivable

	<u>2020</u>	<u>2019</u>
Property Taxes	\$ 6,824,750	\$ 5,377,517
Other Governments	1,394,155	2,375,904
General and Accrued Interest	4,320,952	4,591,556
Development Cost Charges	<u>2,660,826</u>	<u>5,564,102</u>
	15,200,683	17,909,079
Less: Allowance for Doubtful Accounts	<u>(168,099)</u>	<u>(251,541)</u>
	<u>\$ 15,032,584</u>	<u>\$ 17,657,538</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 **\$814,397** (\$797,977 for 2019).



# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 6. Accounts Payable and Accrued Liabilities

	<u>2020</u>	<u>2019</u>
<b>Accounts Payable:</b>		
General	\$ 8,237,574	\$ 11,368,913
Other Governments	8,516,981	12,029,889
Salaries and Wages	<u>960,069</u>	<u>2,071,496</u>
	<b>17,714,624</b>	25,470,298
<b>Accrued Liabilities:</b>		
Landfill Liability	4,078,820	4,078,820
Vacation Pay	686,557	547,507
Other Employment Benefits	<u>1,133,523</u>	<u>1,029,495</u>
	<b>5,898,900</b>	<b>5,655,822</b>
	<b><u>\$ 23,613,524</u></b>	<b><u>\$ 31,126,120</u></b>

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 was 2% (2% for 2019) and the discount rate was 2.43%. (2.43% for 2019) As at the Financial Statement date a revised closure plan is being drafted for submission to the Province. It is expected that the updated plan will increase the liability. The unfunded liability for the landfill will be paid for per the annual approved Financial Plan.

## 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 \$706,000. Additional ice time is purchased separately. These payments are recorded as expenses when the ice time is provided.

### (c) Contingent Liability

The City holds shares in an 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.

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	December 31, 2019	Additions	Revenue earned	December 31, 2020
Property taxes	\$ 7,602,103	\$ 15,332,406	\$ 15,302,554	\$ 7,631,955
Connection Revenues	1,464,311	699,401	682,422	1,481,290
Other	<u>7,735,398</u>	<u>4,016,837</u>	<u>5,579,082</u>	<u>6,173,153</u>
	\$ <u>16,801,812</u>	\$ <u>20,048,644</u>	\$ <u>21,564,058</u>	\$ <u>15,286,398</u>

## 9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	December 31, 2019	Collections/Interest	Disbursements	December 31, 2020
Development cost charges	\$ 25,663,429	\$ 4,169,891	\$ (14,802,468)	\$ 15,030,852
Parkland acquisition charges	1,742,236	325,524	4,213	2,071,973
Other	<u>9,176,009</u>	<u>2,816,949</u>	<u>1,643,081</u>	<u>13,636,039</u>
	\$ <u>36,581,674</u>	\$ <u>7,312,364</u>	\$ <u>(13,155,174)</u>	\$ <u>30,738,864</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, 2020. The valuation resulted in a cumulative unamortized actuarial gain of \$30,300 at December 31, 2020, (cumulative unamortized gain of \$669,600 for 2019). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2020 was \$3,184,300, (\$3,999,000 for 2019) comprised as follows:

	<u>2020</u>	<u>2019</u>
Accrued benefit obligation, beginning of year	\$ 3,329,400	\$ 3,800,900
Add: Current service costs	172,200	169,000
Interest on accrued benefit obligation	96,800	107,800
Actuarial (gain)/loss	574,800	116,500
Less: Benefits paid during the year	<u>(855,300)</u>	<u>(864,800)</u>
Accrued benefit obligation, end of year	3,317,900	3,329,400
Add: Unamortized actuarial gain	<u>30,300</u>	<u>669,600</u>
Accrued Benefit liability	<u>3,348,200</u>	<u>3,999,000</u>

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 10. Employee Future Benefits (cont'd)

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

	<u>2020</u>	<u>2019</u>
Discount rate (long-term borrowing rate)	1.50 %	3.00 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.59 %	2.63 %
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>
2021	\$ 2,260,235
2022	2,306,211
2023	2,353,485
2024	2,402,094
2025	2,452,075
Thereafter	5,045,462
Sinking Fund earnings	<u>3,856,933</u>
	<u>\$ 20,676,495</u>

The City has the following authorized but un-issued financing available as at December 31, 2020:

<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>56,875,000</u>

## 12. Tangible Capital Assets

	<u>Net book value</u>	
	<u>2020</u>	<u>2019</u>
Land	\$ 271,742,707	\$ 247,666,235
Buildings	77,357,035	68,972,369
Transportation network	216,737,333	220,113,788
Storm sewer system	222,065,866	219,574,010
Fleet and equipment	17,771,496	16,931,359
Technology	6,516,919	5,418,866
Water system	134,784,335	131,621,386
Sanitary sewer system	138,719,265	136,838,710
Other	<u>36,752,632</u>	<u>32,604,180</u>
	<u>\$ 1,122,447,588</u>	<u>\$ 1,079,740,901</u>

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

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 12. Tangible Capital Assets (cont'd)

During the year there were no write-downs of assets (2019 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$21,023,012** (\$24,889,361 for 2019) 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 2020 is **\$1,265,644,971** (\$1,208,921,629 for 2019) and is distributed as follows:

		<u>2020</u>	<u>2019</u> (Restated)
Operating surplus (Schedule 1)	General	\$ 11,096,393	\$ 8,398,038
	Sewer	6,270,330	7,216,552
	Water	<u>16,656,631</u>	<u>15,518,140</u>
		<b>34,023,354</b>	31,132,730
Equity in the capital funds (Schedule 2)	General	822,245,719	799,336,713
	Sewer	139,718,499	137,959,466
	Water	<u>138,119,026</u>	<u>135,053,573</u>
		<b>1,100,083,244</b>	1,072,349,752
Reserves (Schedule 3)	Funds	37,237,663	33,375,907
	Accounts	<u>92,168,517</u>	<u>72,500,777</u>
		<b>129,406,180</b>	105,876,684
Accumulated Surplus		<b><u>\$ 1,263,512,778</u></b>	<b><u>\$ 1,209,359,166</u></b>

## 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>2020</u>	<u>2020 Budget</u>	<u>2019</u>
<b>Municipal Tax Levies</b>	<b>\$ 94,914,905</b>	\$ 94,680,030	\$ 90,205,710
<b>Levies for other authorities</b>			
School taxes	35,174,508	32,593,472	38,718,718
Translink	7,617,871	7,625,131	6,929,231
British Columbia Assessment	1,210,627	1,211,600	1,142,457
Metro Vancouver Regional District	1,476,913	1,477,952	1,232,350
Dyking Districts	730,556	719,400	700,801
Municipal Finance Authority	<u>5,644</u>	<u>5,647</u>	<u>5,671</u>
<b>Total Collections for Others</b>	<b><u>46,216,119</u></b>	<b><u>43,633,202</u></b>	<b><u>48,729,228</u></b>
<b>Total Tax Levies</b>	<b><u>\$ 141,131,024</u></b>	<b><u>\$ 138,313,232</u></b>	<b><u>\$ 138,934,938</u></b>

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 16. Government Transfers

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

	2020		2019	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 543,562	\$ 375,434	\$ 269,954	\$ 653,340
Provincial Gov't	98,226	8,105,925	1,438,038	1,307,077
TransLink	68,588	1,769,914	714,413	994,798
Other	42,574	750	49,747	-
Total	<u>\$ 752,950</u>	<u>\$ 10,252,023</u>	<u>\$ 2,472,152</u>	<u>\$ 2,955,215</u>

## 17. Trust Funds

Certain assets have been conveyed or assigned to the City to be administered as directed by an agreement or statute. The City holds the assets for the benefit of, and stands in a fiduciary relationship, to the beneficiary. The following trusts are excluded from the City's consolidated financial statements:

	Balance Dec 31, 2019	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2020
Latecomer Fees	\$ 417,999	\$ -	\$ 68,298	\$ 471,063	\$ 15,234
Cemetery Perpetual Care	1,272,913	31,189	62,908	31,189	1,335,821
Election Surplus	8,451	191	-	-	8,642
Metro Vancouver Sewer & Drainage District	1,940,609	-	1,480,887	2,687,764	733,732
TransLink	-	-	285,738	65,663	220,075
Albion Dyking District	1,837,259	579	290,021	18,106	2,109,753
	<u>\$ 5,477,231</u>	<u>\$ 31,959</u>	<u>\$ 2,187,852</u>	<u>\$ 3,273,785</u>	<u>\$ 4,423,257</u>

## 18. Expenses and Expenditures by Object

	Operations	Capital Acquisitions	2020 Total	2020 Budget	(Restated) 2019 Total
Goods and services	\$ 65,170,323	\$ 47,728,745	\$ 112,899,068	\$ 257,669,358	\$ 124,038,808
Wages and salaries	44,406,123	792,249	45,198,372	49,657,483	44,367,422
Interest	1,317,565	-	1,317,565	2,391,342	1,462,295
Total	110,894,011	48,520,994	159,415,005	309,718,183	169,868,525
Amortization expenses	23,641,391	-	23,641,391	22,622,738	21,268,133
Contributed tangible capital assets	-	21,023,012	21,023,012	20,000,000	24,889,361
Total Expenses and Expenditures	<u>\$ 134,535,402</u>	<u>\$ 69,544,005</u>	<u>\$ 204,079,407</u>	<u>\$ 352,340,921</u>	<u>\$ 216,026,019</u>

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2020

## 19. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 12, 2020. 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
<b>Revenue</b>		
Taxation	\$ 94,680,030	\$ 94,680,030
User fees and other revenue	47,142,875	47,142,875
Other	60,971,547	60,971,547
Contributed subdivision infrastructure	<u>20,000,000</u>	<u>20,000,000</u>
<b>Total Revenue</b>	<u>222,794,452</u>	<u>222,794,452</u>
<b>Expenses</b>		
Protective services	44,922,846	44,922,846
Transportation services	25,615,526	25,615,526
Recreation and cultural	24,375,065	24,375,065
Water utility	17,450,962	17,450,962
Sewer utility	15,050,873	15,050,873
General Government	19,755,448	19,755,448
Planning, public health and other	<u>7,535,741</u>	<u>7,535,741</u>
<b>Total expenses</b>	<u>154,706,461</u>	<u>154,706,461</u>
<b>Annual Surplus</b>	<u>\$ 68,087,991</u>	<u>\$ 68,087,991</u>
Less:		
Capital expenditures	197,634,460	
Debt repayment	3,868,773	
Add:		
Interfund transfers	59,298,959	
Amortization	22,622,738	
Borrowing proceeds	<u>51,493,545</u>	
	<u>\$ -</u>	

## 20. 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, 2020

## 21. 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 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 **\$3,672,047** (2019 \$3,438,370) for employer contributions while employees contributed **\$3,087,136** (2019 \$2,876,127) to the plan in fiscal 2020.

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.

## 22. 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, 2020

## 22. Segmented Information (cont'd)

### 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.

## 23. Significant Events

The global pandemic known as COVID-19 continues to bring a level of uncertainty into the global economy and continues to impact City operations. While disruption from the pandemic is expected to be temporary the full potential impact to the City cannot be estimated with certainty due to the dynamic nature of the event. The City continues to focus on service provision within the guidelines issued by public health officials, as amended from time to time, and within the financial resources available to the City.

## 24. Prior Period Adjustment

In 2020, the City retroactively adjusted its financial statements to reflect new information about the City's inventory of tangible capital assets and to recognize certain employee excess future benefits payments that had accumulated with the service provider and are available to use against future benefits claims.

The impact of these changes was to:

- decrease closing accumulated surplus by \$13,798,685 as follows:

	2019 Previously Reported	2019 Increase (Decrease)	2019 Restated
Opening accumulated surplus	\$1,158,703,214	\$(4,975,389)	\$1,153,727,825
Accounts receivable	16,882,073	775,465	17,657,538
Net financial assets	112,333,218	775,465	113,108,683
Tangible capital assets	1,094,315,052	(14,574,151)	1,079,740,901
Revenues	197,611,071	(8,818,671)	188,792,400
Expenses	133,156,434	4,627	133,161,061
Accumulated surplus	\$1,223,157,851	\$(13,798,685)	\$1,209,359,166



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# Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2020

Segment Report

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
<b>Revenue</b>					
Tax revenue	\$ -	\$ -	\$ -	\$ 166,483	\$ 971,285
Other revenues	5,859,426	682,932	1,063,458	18,705,492	12,713,153
Government transfers	137,521	2,289,150	614,318	-	264,826
Development revenue	71	530,119	12,102,816	107,998	734,489
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Asset disposal gain(loss)	3,273	(2,561,593)	(6,735)	(245,101)	(288,674)
Contributed infrastructure	<u>-</u>	<u>12,691,324</u>	<u>4,526,400</u>	<u>1,415,596</u>	<u>2,389,692</u>
<b>Total Revenue</b>	6,000,291	13,631,932	18,300,257	20,150,468	16,784,771
<b>Expenses</b>					
Operating:					
Goods and services	21,300,036	4,862,635	9,039,208	11,115,734	9,694,391
Labour	17,259,262	5,823,466	6,824,859	1,551,479	468,230
Debt Servicing	<u>7,861</u>	<u>-</u>	<u>636,026</u>	<u>-</u>	<u>-</u>
Sub total	38,567,159	10,686,101	16,500,093	12,667,213	10,162,621
Amortization	<u>1,786,587</u>	<u>11,668,271</u>	<u>2,697,832</u>	<u>2,684,357</u>	<u>2,737,364</u>
<b>Total Expenses</b>	<u>40,353,746</u>	<u>22,354,372</u>	<u>19,197,925</u>	<u>15,351,570</u>	<u>12,899,985</u>
<b>Excess (deficiency) of revenue over expenses</b>	\$ <u>(34,353,455)</u>	\$ <u>(8,722,440)</u>	\$ <u>(897,668)</u>	\$ <u>4,798,898</u>	\$ <u>3,884,786</u>

# Consolidated Report of Segmented Revenue & Expenses

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2020 Actual	Total Budget	(Restated) Total 2019 Actual
\$ -	\$ -	\$ 2,282,223	\$ 91,494,914	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
1,765,812	1,815,714	2,827,314	-	45,433,301	47,142,875	45,678,005
7,655,408	-	43,750	-	11,004,973	12,968,552	5,427,368
315,281	-	11,137	-	13,801,911	44,089,991	15,026,277
-	-	-	5,286,485	5,286,485	2,413,004	5,636,251
-	-	-	323,738	323,738	1,500,000	1,703,170
(481)	-	-	-	(3,099,311)	-	226,258
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,023,012</u>	<u>20,000,000</u>	<u>24,889,361</u>
9,736,020	1,815,714	5,164,424	97,105,137	188,689,014	222,794,452	188,792,400
4,652,346	667,934	3,838,039	-	65,170,323	80,034,898	67,039,401
9,843,562	-	2,635,265	-	44,406,123	49,657,483	43,391,232
184,997	441,830	46,851	-	1,317,565	2,391,342	1,462,295
<u>14,680,905</u>	<u>1,109,764</u>	<u>6,520,155</u>	<u>-</u>	<u>110,894,011</u>	<u>132,083,723</u>	<u>111,892,928</u>
<u>1,842,422</u>	<u>-</u>	<u>224,558</u>	<u>-</u>	<u>23,641,391</u>	<u>22,622,738</u>	<u>21,268,133</u>
<u>16,523,327</u>	<u>1,109,764</u>	<u>6,744,713</u>	<u>-</u>	<u>134,535,402</u>	<u>154,706,461</u>	<u>133,161,061</u>
<u>\$ (6,787,307)</u>	<u>\$ 705,950</u>	<u>\$ (1,580,289)</u>	<u>\$ 97,105,137</u>	<u>\$ 54,153,612</u>	<u>\$ 68,087,991</u>	<u>\$ 55,631,339</u>

# Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2020

Schedule 1

	Actual 2020	Budget 2020	(Restated) Actual 2019
<b>Revenue</b>			
Taxes for municipal purposes	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
User fees and other revenues	45,433,301	47,142,875	45,678,005
Government transfers	10,252,023	3,446,265	2,955,216
Development Revenue	814,316	1,356,621	1,081,524
Interest and investment income	3,727,268	1,867,988	4,018,149
Gaming revenues	323,738	1,500,000	1,703,170
Refinancing and other gains	96,614	-	6,141,470
	<u>155,562,165</u>	<u>149,993,779</u>	<u>151,783,244</u>
<b>Expenses</b>			
Protective services	38,567,159	43,510,973	37,886,970
Transportation services	10,686,101	13,980,777	9,988,084
Recreation and cultural	16,500,093	22,071,087	16,926,935
Water utilities	12,667,213	14,740,619	11,552,263
Sewer utilities	10,162,621	12,329,795	9,777,038
General government	15,790,669	18,146,198	14,842,068
Public and environmental health	6,520,155	7,304,274	10,919,570
	<u>110,894,011</u>	<u>132,083,723</u>	<u>111,892,928</u>
<b>Annual Surplus</b>	<b>44,668,154</b>	<b>17,910,056</b>	<b>39,890,316</b>
<b>Internal transfers</b>			
Transfers to capital funds	(5,738,345)	(17,370,800)	(8,727,102)
Transfers to reserves	<u>(36,039,185)</u>	<u>(5,313,949)</u>	<u>(34,223,273)</u>
Increase (decrease) in operating accumulated surplus	<b>2,890,624</b>	<b>(4,774,693)</b>	<b>(3,060,059)</b>
<b>Operating accumulated surplus-beginning of year</b>	<u><b>31,132,730</b></u>	<u><b>31,132,730</b></u>	<u><b>34,192,789</b></u>
<b>Operating accumulated surplus-end of year (Note 14)</b>	<u><b>\$ 34,023,354</b></u>	<u><b>\$ 26,358,037</b></u>	<u><b>\$ 31,132,730</b></u>

# Schedule of Change in Capital Funds

For the year ended December 31, 2020

Schedule 2

	Actual 2020	Budget 2020	Actual 2019
<b>Revenue</b>			
Subdivision infrastructure contributions	\$ 21,023,012	\$ 20,000,000	\$ 24,889,361
Government transfers	752,950	9,522,287	2,472,152
Development fees	12,665,853	40,997,027	13,374,516
Other capital contributions	321,742	1,736,344	570,237
Disposal of land available for sale	-	-	(2,403,416)
Disposal of tangible capital assets	<u>(3,195,925)</u>	<u>-</u>	<u>(3,511,796)</u>
Total Revenue	31,567,632	72,255,658	35,391,054
<b>Expenses</b>			
Amortization	<u>23,641,391</u>	<u>22,622,738</u>	<u>21,268,133</u>
Total Expenses	23,641,391	22,622,738	21,268,133
<b>Annual Surplus</b>	7,926,241	49,632,920	14,122,921
<b>Internal Transfers</b>			
Transfers from revenue funds	5,738,345	17,370,800	8,727,102
Transfers from reserves	<u>14,068,906</u>	<u>59,733,203</u>	<u>34,198,741</u>
<b>Increase in capital funds</b>	27,733,492	126,736,923	57,048,764
<b>Capital funds - beginning of the year</b>	<u>1,072,349,752</u>	<u>1,072,349,752</u>	<u>1,015,300,988</u>
<b>Capital funds - end of the year (Note 14)</b>	<u>\$ 1,100,083,244</u>	<u>\$ 1,199,086,675</u>	<u>\$ 1,072,349,752</u>

# Schedule of Change in Reserves

For the year ended December 31, 2020

Schedule 3

	Actual 2020	Budget 2020	Actual 2019
<b>Revenue and Transfers</b>			
Revenue			
Interest and investment income	\$ 1,559,217	\$ 545,016	\$ 1,618,102
Add (less)			
Internal transfers			
Transfers from revenue funds	36,039,185	5,313,949	34,223,273
Transfers to capital funds	<u>(14,068,906)</u>	<u>(59,733,203)</u>	<u>(34,198,741)</u>
<b>Increase (decrease) in Reserved Accumulated Surplus</b>	<b>23,529,496</b>	<b>(53,874,238)</b>	<b>1,642,634</b>
<b>Reserved Accumulated Surplus - Beginning of the Year</b>	<u><b>105,876,684</b></u>	<u><b>105,876,684</b></u>	<u><b>104,234,050</b></u>
<b>Reserved Accumulated Surplus - End of Year (Note 14)</b>	<u><b>\$ 129,406,180</b></u>	<u><b>\$ 52,002,446</b></u>	<u><b>\$ 105,876,684</b></u>

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# Continuity Schedule of Debenture Debt

For the year ended December 31, 2020

Schedule 4

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



# Continuity Schedule of Debenture Debt

Dec 31, 2019 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2020 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 12,289,807	\$ -	\$ 1,390,764	\$ -	\$ 10,899,043	\$ 636,026
1,704,378	-	192,855	-	1,511,523	88,197
16,300,000	-	-	-	16,300,000	813,370
625,000	-	-	-	625,000	18,125
1,520,000	-	-	-	1,520,000	44,080
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,300</u>
33,139,185	-	1,583,619	-	31,555,566	1,620,098
9,173,854	-	547,384	371,540	10,092,778	371,540
248,902	-	31,213	10,264	290,379	10,264
291,045	-	36,498	12,002	339,545	12,002
<u>134,034</u>	<u>-</u>	<u>16,808</u>	<u>5,527</u>	<u>156,369</u>	<u>5,527</u>
9,847,835	-	631,903	399,333	10,879,071	399,333
<u>\$ 23,291,350</u>	<u>\$ -</u>	<u>\$ 2,215,522</u>	<u>\$ 399,333</u>	<u>\$ 20,676,495</u>	<u>\$ 1,220,765</u>

# Schedule of Tangible Capital Assets

For the year ended December 31, 2020

Schedule 5

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 247,666,235	\$ 121,734,249	\$ 350,117,328	\$ 289,324,461
Additions	24,076,472	11,617,557	5,859,284	6,842,099
Disposals	-	(126,128)	(4,092,439)	(571,530)
	<u>271,742,707</u>	<u>133,225,678</u>	<u>351,884,173</u>	<u>295,595,030</u>
<b>Accumulated Amortization</b>				
Opening balance	-	52,761,879	130,003,544	69,750,451
Amortization expense	-	3,232,700	7,018,962	3,989,558
Effect of disposals	-	(125,936)	(1,875,666)	(210,845)
	<u>-</u>	<u>55,868,643</u>	<u>135,146,840</u>	<u>73,529,164</u>
<b>Net Book Value as at December 31, 2020</b>	<u>\$ 271,742,707</u>	<u>\$ 77,357,035</u>	<u>\$ 216,737,333</u>	<u>\$ 222,065,866</u>
Net Book Value as at December 31, 2019	\$ 247,666,235	\$ 68,972,369	\$ 220,113,788	\$ 219,574,010

<sup>1</sup> Historical cost includes work in progress at December 31, 2020 of **\$20,064,975** (\$36,971,312 for 2019) comprised of: Land \$631,732 (\$613,121 for 2019); Buildings \$10,259,878 (\$29,849,671 for 2019); Transportation network \$806,550 (\$777,851 for 2019); Storm system \$180,344 (\$163,785 for 2019); Fleet and equipment \$169,640 (\$527,388 for 2019); Technology \$416,509 (\$116,834 for 2019); Water system \$2,383,718 (\$1,587,256 for 2019); Sanitary system \$5,039,278 (\$3,021,387 for 2019); and Other \$177,325 (\$314,019 for 2019). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$-Nil (\$-Nil for 2019) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$1,091,973 (\$745,594 for 2019) and Structures at \$35,660,657 (\$31,858,580 for 2019)

# Schedule of Tangible Capital Assets

Fleet and Equipment	Technology	Water System	Sanitary System	Other <sup>3</sup>	Total
\$ 31,423,963	\$ 13,118,304	\$ 170,535,047	\$ 188,019,151	\$ 49,505,594	\$ 1,461,444,334
2,654,911	2,240,592	5,917,395	4,880,430	5,455,266	69,544,006
<u>(356,764)</u>	<u>(131,871)</u>	<u>(441,933)</u>	<u>(533,389)</u>	<u>(41,307)</u>	<u>(6,295,361)</u>
33,722,110	15,227,025	176,010,509	192,366,192	54,919,553	1,524,692,979
14,492,604	7,699,438	38,913,661	51,180,439	16,901,416	381,703,432
1,772,695	1,141,630	2,509,346	2,678,568	1,297,932	23,641,391
<u>(314,685)</u>	<u>(130,962)</u>	<u>(196,833)</u>	<u>(212,080)</u>	<u>(32,427)</u>	<u>(3,099,434)</u>
<u>15,950,614</u>	<u>8,710,106</u>	<u>41,226,174</u>	<u>53,646,927</u>	<u>18,166,921</u>	<u>402,245,389</u>
<u>\$ 17,771,496</u>	<u>\$ 6,516,919</u>	<u>\$ 134,784,335</u>	<u>\$ 138,719,265</u>	<u>\$ 36,752,632</u>	<u>\$ 1,122,447,588</u>
\$ 16,931,359	\$ 5,418,866	\$ 131,621,386	\$ 136,838,710	\$ 32,604,180	\$ 1,079,740,901

# Continuity Schedule of Reserves

For the year ended December 31, 2020

Schedule 6

	<u>Balance Dec, 31, 2019</u>	<u>Interest Allocated</u>
<b>Reserve Funds</b>		
Local Improvements	\$ 2,634,001	\$ 27,125
Equipment Replacement	17,947,672	397,644
Capital Works	7,825,553	181,592
Fire Department Capital Acquisition	2,902,739	104,603
Sanitary Sewer	1,314,082	29,036
Land	<u>751,860</u>	<u>17,060</u>
<b>Total Reserve Funds</b>	33,375,907	757,060
<b>Reserve Accounts</b>		
Specific Projects - Capital	13,055,935	-
Specific Projects - Operating	7,441,715	-
Self Insurance	797,435	18,064
Police Services	10,118,279	226,391
Core Development	2,284,873	59,182
Recycling	3,505,911	87,911
Community Safety Initiatives	1,457,181	-
Building Inspections	3,470,853	78,754
Gravel Extraction	839,625	19,461
Community Works (Gas Tax)	918,291	15,292
Facility Maintenance	960,805	68,258
Snow Removal	850,061	-
Park & Recreation Improvements	158,904	-
Cemetery Maintenance	118,658	-
Infrastructure Sustainability (Town Centre Buildings)	-	-
Infrastructure Sustainability (Road Network)	4,216,204	103,475
Infrastructure Sustainability (Drainage)	2,281,112	55,733
Drainage Improvements	2,759,211	69,636
Gaming Revenues	2,733,709	-
Self Insurance (sewer utility)	160,889	-
Self Insurance (water utility)	139,244	-
Specific Projects (sewer utility)	7,405,603	-
Specific Projects (water utility)	<u>6,826,279</u>	<u>-</u>
<b>Total Reserve Accounts</b>	<u>72,500,777</u>	<u>802,157</u>
<b>Total Reserves</b>	<u><u>\$ 105,876,684</u></u>	<u><u>\$ 1,559,217</u></u>

# Continuity Schedule of Reserves

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2020</u>
\$ -	\$ -	\$ 2,661,126
3,310,070	(3,158,719)	18,496,667
3,385,199	(826,638)	10,565,706
1,574,919	(1,035,590)	3,546,671
-	(144,545)	1,198,573
-	-	768,920
8,270,188	(5,165,492)	37,237,663
5,732,516	(2,818,751)	15,969,700
3,816,556	-	11,258,271
(81,238)	-	734,261
2,505,673	(20,221)	12,830,122
468,148	-	2,812,203
375,359	(42,417)	3,926,764
(503,563)	(46,761)	906,857
-	-	3,549,607
32,297	-	891,383
301,264	(517,034)	717,813
44,269	(952,745)	120,587
-	-	850,061
1,835,307	2,744,391	4,738,602
45,859	-	164,517
6,280	-	6,280
3,578,834	(2,464,789)	5,433,724
890,344	(505,611)	2,721,578
1,603,164	(217,422)	4,214,589
(698,997)	(4,030)	2,030,682
4,547	-	165,436
6,504	-	145,748
4,358,219	(1,647,434)	10,116,388
3,447,655	(2,410,590)	7,863,344
27,768,997	(8,903,414)	92,168,517
<b>\$ 36,039,185</b>	<b>\$ (14,068,906)</b>	<b>\$ 129,406,180</b>

# Schedule for BC Safe Restart Grant

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For the year ended December 31, 2020 - (unaudited)

Schedule 7

**Grant Received**

BC Safe Restart Grant

\$ 6,417,000

**Application of Grant**

Lost revenue\*

3,292,600

Operational adaptations\*\*

838,000

**Total Application**

\$ 4,130,600

**Balance Remaining**

\$ 2,286,400

\* Lost revenues are comprised of revenue shortfalls associated with the closure of City Recreation facilities and the City's share of revenues from the local gaming facility.

\*\*Operational adaptations are comprised of expenditures incurred to facilitate remote work and meeting attendance for staff and Council, the installation of physical barriers in the workplace, increased cleaning and various other incremental costs.

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# General Comparative Statistics

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

	2020	2019	2018	2017	2016	2010
<b>Population</b> <sup>1</sup>	<b>92,056</b>	91,222	88,626	87,713	82,256	76,418
<b>Registered Voters</b> <sup>2</sup>	<b>59,750</b>	59,750	59,730	58,284	53,839	48,034
<b>Local Unemployment Rate</b> <sup>3</sup>	<b>7.2%</b>	4.9%	4.9%	5.1%	5.7%	7.5%
<b>Municipal Full-Time Employees</b> <sup>4</sup>	<b>405</b>	375	388	385	399	340
<b>Number of Residents Employed by Industry</b> <sup>5</sup>						
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
<b>Number of Schools</b> <sup>6</sup>						
Elementary Schools	<b>18</b>	18	17	17	17	18
Secondary Schools	<b>5</b>	5	5	5	5	5
Alternate/Special Education Schools	<b>4</b>	4	4	4	4	2
Continuing Education Facilities	<b>1</b>	1	1	1	1	1
Private Schools	<b>5</b>	5	5	5	5	3
Preschools	<b>17</b>	17	17	16	17	23
Day Care Centres	<b>126</b>	120	114	117	104	111
<b>No. of Properties (Folios)</b>	<b>38,822</b>	31,816	31,817	31,817	30,883	30,883
<b>Land Area-Designated Land Use</b> (in Ha) <sup>7 8</sup>						
Residential	<b>5,412</b>	5,412	5,428	5,428	5,437	5,437
Agricultural	<b>3,562</b>	3,562	3,562	3,562	3,562	3,562
Forest	<b>2,442</b>	2,442	2,442	2,442	2,442	2,442
Park/Conservation	<b>2,059</b>	2,059	2,044	2,044	2,041	2,041
Employment	<b>914</b>	914	914	914	914	914
Institutional/Civic	<b>281</b>	281	281	281	277	277
Mixed Use	<b>77</b>	77	77	77	75	75
<b>Total Designated Land</b>	<b>14,748</b>	14,748	14,748	14,748	14,748	14,748
<b>Non-Designated Land</b>	<b>11,962</b>	11,962	11,962	11,962	11,962	11,962
<b>Total Land Area</b> (in Ha)	<b>26,710</b>	26,710	26,710	26,710	26,710	26,710
<b>Roads</b> (in Km) <sup>9</sup>						
Paved	<b>494</b>	492	489	488	486	469
Unpaved	<b>5.1</b>	6	6	6	6	6
<b>Sewer Lines</b> (in Km) <sup>9</sup>						
Sanitary	<b>346</b>	340	338	328	321	250
Storm	<b>398</b>	395	358	336	336	286
<b>Water Lines</b> (in Km) <sup>9</sup>						
	<b>435</b>	432	431	405	402	375
<b>Parks Area</b> (in Ha) (No. of Parks in Brackets) <sup>10</sup>						
Municipal <sup>11</sup>	<b>(69) 276</b>	(68) 275	(72) 273	(70) 271	(70) 268	(55) 253
Regional <sup>12</sup>	<b>(3) 627</b>	(3) 611	(3) 600	(3) 595	(2) 564	(2) 416
Provincial <sup>13</sup>	<b>(1) 62,540</b>	(1) 62,540	(1) 62,540	(1) 62,540	(1) 55,596	(1) 55,596

<sup>1</sup> BC Stats – Population Estimate Report February 2021

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

<sup>3</sup> Statistics Canada – December 2020 Monthly Labour Force Survey Estimates for Metro Vancouver

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

<sup>5</sup> Statistics Canada – [www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfs04-eng.htm](http://www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfs04-eng.htm)

<sup>6</sup> School District No 42, Maple Ridge Licences, Permits & Bylaws Department and Fraser Health Authority

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

<sup>8</sup> 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

<sup>9</sup> Maple Ridge Engineering Department

<sup>10</sup> Maple Ridge Parks & Facilities Department – Change in Reporting for 2017

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

<sup>12</sup> Metro Vancouver Regional Parks.

<sup>13</sup> 11,700 Ha are within City Boundary – Source BC Parks.



# General Comparative Statistics

	2020	2019	2018	2017	2016	2010
<b>Dog Licences Issued</b> <sup>14</sup>	7,233	7,808	11,005	7,881	8,300	8,964
<b>Business Licences Issued</b> <sup>14</sup>	5,051	4,853	4,533	4,671	4,330	4,340
<b>Building Permits</b> <sup>15</sup>						
Total Issued	4,721	4,374	4,897	4,756	5,612	760
Value	\$263,384,599	\$215,044,847	\$159,363,948	\$291,356,000	\$207,480,000	\$147,240,000
<b>Police</b> <sup>16</sup>						
RCMP Members	103.0	103.0	102.0	101.0	97.0	84.0
Emergency Response Team (ERT)	1.32	1.2	1.2	1.2	1.2	2.9
Forensic Identification Service (FIS)	2.75	2.7	2.6	2.6	2.6	2.7
Integrated Homicide Investigation (IHIT)	3.08	2.8	2.7	2.7	2.7	2.6
LMD Reconstructionists (ICARS)	0.63	0.4	0.6	0.6	0.6	0.8
Police Dog Service (PDS)	1.51	1.5	1.5	1.5	1.5	1.8
Real Time Intelligence Centre	0.17	—	—	—	—	—
Community Safety Officers	—	—	—	—	—	3.0
Auxiliary Police Officers	—	4.0	3.0	11.0	19.0	19.0
<b>Fire Personnel:</b> <sup>17</sup>						
Fire Chiefs	1	1	1	1	1	2
Deputy Chief	1	1	1	1	1	—
Assistant Fire Chiefs	5	5	4	4	4	4
Fire Training Officer	1	1	1	1	1	1
Fire Captains	8	8	8	8	8	8
Fire Lieutenants	4	4	4	4	4	4
Full-Time Firefighters	44	42	41	43	41	28
Paid-on-call: - Hall No. 1	30	27	32	25	25	51
- Hall No. 2	15	19	22	18	17	22
- Hall No. 3	20	21	21	18	15	21
- Hall No. 4	18	—	—	—	—	—
<b>Accumulated Surplus</b>						
Funded Reserves	\$ 129,406,180	\$ 105,876,684	\$ 104,234,050	\$ 97,655,593	\$ 84,640,734	\$ 45,507,972
Equity in Capital Assets	1,100,083,244	1,086,923,902	1,021,045,792	968,496,294	950,534,751	750,430,947
Operating Surplus	34,023,354	30,357,265	33,425,372	31,787,778	28,726,265	11,310,343
<b>Total Surplus and Reserves</b>	<b>\$1,223,157,851</b>	<b>\$1,223,157,851</b>	<b>\$1,158,703,214</b>	<b>\$1,097,939,665</b>	<b>\$1,063,901,750</b>	<b>\$807,249,262</b>
<b>Long Term Debt</b>						
Parks & Recreation	\$ 10,899,043	\$ 12,289,807	\$ 13,642,382	\$ 14,957,815	\$ 16,237,127	\$ 23,208,131
Public Works	—	—	—	—	557,542	—
Protective Services	334,621	376,098	415,967	454,309	491,176	—
Public Health	1,724,086	1,794,921	1,863,011	1,928,492	1,991,454	—
General Government	7,718,745	8,830,524	9,901,271	10,933,091	11,927,233	17,175,363
<b>Total General Fund</b>	<b>\$ 20,676,495</b>	<b>\$ 23,291,350</b>	<b>\$ 25,822,631</b>	<b>\$ 28,273,707</b>	<b>\$ 31,204,532</b>	<b>\$ 40,368,494</b>
<b>Debt Per Capita</b>	<b>\$ 225</b>	<b>\$ 255</b>	<b>\$ 291</b>	<b>\$ 322</b>	<b>\$ 379</b>	<b>\$ 528</b>
<b>Debt Payment as a Percentage of Operating Expenses Remaining Debt Servicing Capacity</b>						
	3.5%	3.5%	4.0%	4.0%	4.0%	4.2%
	\$ 25,944,660	\$ 24,615,886	\$ 21,380,501	\$ 26,473,494	\$ 24,633,232	\$ 12,948,696

<sup>14</sup> Maple Ridge Licences & Bylaws Department

<sup>15</sup> Maple Ridge Building Department

<sup>16</sup> Ridge Meadows RCMP Detachment

<sup>17</sup> Maple Ridge Fire Department

# Permissive Tax Exemptions

Through the adoption of a 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 2020 - 2023 taxation years are exempted under Bylaw #7568-2019, adopted on October 15, 2019.

<b>2020 Permissive Tax Exemptions - Taxes Forgone</b>		
BC Society for the Prevention of Cruelty to Animals	10235 Jackson Road	\$ 33,620
Cam Neely Arena (90% exemption)	23588 Jim Robson Way	44,969
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	15,454
Girl Guides of Canada	26521 Ferguson Avenue	20,063
Golden Ears Winter Club (95% exemption)	23588 Jim Robson Way	29,375
Katie's Place	10255 Jackson Road	3,311
Region View Recreation Services (Maple Ridge Golf Course)	20818 Golf Lane	26,659
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	127,500
Maple Ridge Search and Rescue Society	23598 Jim Robson Way	6,953

# Permissive Tax Exemptions

Ridge Meadows Recycling Society	10092 236 Street	18,758
Ridge Meadows Seniors Society	12148 224 Street	39,706
Ruskin Community Hall	28395 96 Avenue	8,017
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	23,019
<b>Heritage</b>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 7,811
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,178
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	8,397
Old Japanese School House (Fraser Information Society)	11739 223 Street	7,239
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,949
<b>Churches</b>		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 6,092
BC Conference of Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	62,795
Burnett Fellowship Baptist Church	20639 123 Avenue	7,995
Christian Life Assembly	11756 232 Street	14,513
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	9,677
Church of Jesus Christ of Latter Day Saints in Canada	11750 207 Street	9,455
Church of the Nazarene	21467 Dewdney Trunk Road	9,375
Congregation of the Haney Presbyterian Church	11858 216 Street	11,605
Foursquare Gospel Church of Canada	28304 96 Avenue	7,181
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	18,989
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	10,772
High Way Church	21746 Lougheed Highway	10,344
Jamia Riyadhul Jannah British Columbia Foundation	27079 River Road	3,241
Lord Bishop of New Westminster (St.John Evangelical)	27123 River Road	9,733
Maple Ridge Baptist Church	22155 Lougheed Highway	102,532
Maple Ridge Christian Reformed Church	20245 Dewdney Trunk Road	9,320
NorthRidge Foursquare Church	22899 Dewdney Trunk Road	16,540
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	7,146
Ridge Meadows Open Door Church	11391 Dartford Street	3,649
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,454
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	13,572
St. John the Divine Anglican Church	21299 River Road	6,937
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	7,958
Trustees of the Congregation of the Golden Ears United Church	22165 Dewdney Trunk Road	29,816
Trustees of the Kanaka Creek Congregation of Jehovah's Witnesses	11770 West Street	9,882
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	5,878
Wildwood Fellowship Church	10810 272 Street	5,986
<b>2020 Property Taxes Forgone Through Permissive Tax Exemptions</b>		<b>\$ 840,415</b>

# Major Property Tax Payers

Registered Owner	Primary Property	Taxes Levied
1 Fortis Energy	Gas Lines	1,700,546
2. Sun Life Assurance Co Of Canada	Westgate Shopping Centre	735,285
3. M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	715,736
4. Smartreit (Maple Ridge) Inc	Haney Place Mall	652,058
5. Telus Communications (BC) Inc	Poles, Lines, Towers	581,917
6. Bucci Investment Corp	Valley Fair Mall	549,478
7. Canadian Pacific Railway Co	Railway Tracks	453,238
8. Interfor Corp	Lumber Mills	408,340
9. Viam Holdings Ltd	Strata Rental Units	404,762
10. 487559 BC Ltd	Shopping Centre	384,604
11. Polygon Provenance Homes Ltd	Developer	377,476
12. E-One Moli Energy (Canada) Ltd	Manufacturer	311,541
13. Camp Developments Corp	Developer	275,493
14. Ridge Meadows U-Lok Ltd	Storage/Warehousing	260,160
15. Stella-Jones Inc	Storage/Warehousing	244,698
16. 22475 Dewdney Trunk Road Inc	Maple Ridge Square	241,702
17. Royal Canadian Legion Maple Ridge Branch No. 088	Strata Rental Units/Legion	230,720
18. 0800957 BC Ltd	Lumber Remanufacturing	228,081
19. Anfor Holdings Ltd	Lumber Remanufacturing	218,884
20. Fraser Street Holdings Ltd	Offices	217,356
21. Damka Lumber & Development Ltd	Shopping Centre	213,435
22. Marv Jones Properties Ltd	Shopping Centre & Auto Dealership	205,140
23. Beta Enterprises Ltd	Retail	203,421
24. 0766349 BC Ltd	Lumber Remanufacturing	200,352
25. Squamish Projects Ltd	Lumber Mills	197,199
26. Maple Ridge Seniors Village Holdings Ltd	Retirement Living	195,791
27. Canadian Property Holdings (Maple Ridge) Inc	Retail	187,798
28. Kerr Properties 002 Ltd	Developer	186,780
29. Streetside Developments (BC) Ltd	Developer	182,240
30. Falcon Village Development Ltd	Developer	181,250
31. Epic NE Albion Homes Ltd	Developer	173,528
32. Les Investissements Immobiliers Ciame Inc	Apartment Rental Units	172,237
33. Morningstar Homes Ltd	Developer	168,025
34. Runnel Holdings Ltd	Shopping Centre & Fast Food	168,008
35 Fuller Watson	Retail	166,606

# Assessment/Taxation Comparative Statistics

	2020	2019	2018	2017	2016	2010
<b>Assessment for General Taxation</b>						
Land	\$19,058,746,556	\$19,629,840,232	\$17,121,559,937	\$14,005,600,987	\$9,673,877,830	\$7,185,654,432
Less: Exempt Land	1,672,874,052	1,653,720,132	1,484,494,335	1,281,990,112	923,950,688	739,218,568
Net Land Assessment	\$17,385,872,504	\$17,976,120,100	\$15,637,065,602	\$12,723,610,875	\$8,749,927,142	\$6,446,435,864
<b>Improvements</b>						
Less: Exempt Imp & Utilities	661,707,374	661,991,810	654,004,000	723,935,510	705,962,973	543,508,736
Net Improvement Assessment	\$7,282,304,223	\$7,373,753,169	\$7,037,367,973	\$6,609,632,268	\$5,453,463,445	\$4,940,739,191
Total Taxable Assessment	\$24,668,176,727	\$25,349,873,269	\$22,674,433,575	\$19,333,243,143	\$14,203,390,587	\$11,387,175,055
Assessment for School Taxation	\$24,357,135,264	\$25,007,976,179	\$22,386,228,842	\$19,151,491,833	\$14,161,239,272	\$11,271,250,273
<b>General &amp; Debt Tax Rates (per \$1,000)</b>						
Residential (1)	\$2.9933	\$2.7296	\$2.9087	\$3.2643	\$4.2942	\$3.6127
Utilities (2)	38.2743	38.5454	38.8320	39.0792	39.2517	36.9355
Industrial (4)	15.7222	19.9159	22.9767	25.5611	33.5554	29.7333
Industrial, light (5)	7.8611	8.6117	9.5555	10.6805	11.6578	10.8408
Business/Other (6)	7.8611	8.6117	9.5555	10.6805	11.6578	10.8408
Seasonal/Recreational (8)	10.1058	11.6256	12.1740	13.2826	14.9925	10.0637
Farm (9)	25.1315	33.9474	33.0176	33.2576	33.0777	22.1579
School Tax Rate (per \$1,000)						
Residential (1)	\$1.3754	\$1.2740	\$1.3342	\$1.4701	\$1.8936	\$2.1080
Utilities (2)	13.0300	13.2000	13.4000	13.4000	13.5000	14.4000
Industrial (4)	0.0000	3.7000	4.2000	4.8000	5.4000	6.8000
Industrial, light (5)	1.0561	3.7000	4.2000	4.8000	5.4000	6.8000
Business/Other (6)	1.1070	3.7000	4.2000	4.8000	5.4000	6.8000
Seasonal/Recreational (8)	0.7844	2.3000	2.5000	2.7000	3.1000	3.5000
Farm (9)	7.0500	7.1000	7.0000	6.9000	6.9000	6.8000
Residential Tax Rate (per \$1,000)						
General (incl. Reg. Library)	\$2.9933	\$2.7296	\$2.9087	\$3.2643	\$4.2942	\$3.6127
Debt after 2004 incl. above 2005=Fire						
Local School Levy	1.3754	1.2740	1.3342	1.4701	1.8936	2.1080
Regional District	0.0526	0.0436	0.0476	0.0414	0.0549	0.0686
Transit Authority (GVTA)	0.2517	0.2216	0.2115	0.2193	0.2834	0.3802
BC Assessment	0.0426	0.0389	0.0403	0.0432	0.0543	0.0664
Municipal Finance Authority	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	\$4.7158	\$4.3079	\$4.5425	\$5.0385	\$6.5806	\$6.5358
Utilities & Penalties						
Current Year's Levy	\$166,147,988	\$162,219,152	\$152,419,384	\$144,536,113	\$136,852,487	\$106,543,694
Per Capita	\$2,020	\$1,972	\$1,853	\$1,757	\$1,664	\$1,440
Collections	\$161,677,675	\$158,594,338	\$149,003,226	\$141,216,955	\$133,561,495	\$102,068,269
Percent of Levy	97.31%	97.77%	97.76%	97.70%	97.60%	95.80%
Gross Tax Collections	\$165,000,289	\$162,136,028	\$152,445,378	\$145,018,979	\$138,120,216	\$105,757,417
Percent of Current Levy	99.31%	99.95%	100.0%	100.3%	101.0%	99.26%
Taxes Outstanding	\$6,885,682	\$5,524,440	\$5,236,181	\$4,852,470	\$5,165,544	\$5,154,984

# Property Assessments & Rates and Total Taxes Levied

## Analysis of 2020 Taxable Values

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
For General Purposes (\$ in 1,000's)	22,437,061	19,758	-	488,265	1,713,349	5,128	4,615
Percentage of Taxable Values	90.96%	0.08%	-	1.98%	6.95%	0.02%	0.02%
Percentage of General Taxation	78.65%	0.89%	-	4.50%	15.77%	0.06%	0.14%

## Analysis of 2020 Taxable Values

General	2.9933	38.2743	15.7222	7.8611	7.8611	10.1058	25.1315
Park & Rec Improvement Levy	0.0743	0.9503	0.3904	0.1952	0.1952	0.2509	0.6240
Drainage	0.0606	0.7754	0.3186	0.1593	0.1593	0.2047	0.5092
School Tax	1.3754	13.0300	0.0000	1.0561	1.1070	0.7844	3.5250
BC Assessment	0.0426	0.4788	0.4788	0.1099	0.1099	0.0426	0.0426
Municipal Finance Authority	0.0002	0.0007	0.0007	0.0007	0.0005	0.0002	0.0002
Regional District / 911 Emergency	0.0526	0.1841	0.1788	0.1788	0.1289	0.0526	0.0526
Transit Authority	0.2517	2.3385	1.5016	0.9585	0.8518	0.1819	0.3494

## Total Tax Levies - Last Five Fiscal Years Comparison

	2020	2019	2018	2017	2016
<b>Municipal Tax Levies Collected for other agencies</b>	\$94,914,905	\$ 90,205,710	\$ 85,645,660	\$ 81,729,003	\$77,452,203
School taxes	35,174,508	38,718,718	36,281,590	34,552,104	32,805,061
TransLink	7,617,871	6,929,231	6,139,075	5,622,711	5,397,878
British Columbia Assessment	1,210,627	1,142,457	1,074,697	995,188	925,179
Metro Vancouver Regional District	1,476,913	1,232,350	1,131,973	958,555	892,390
Dyking Districts	730,556	700,801	648,834	616,936	558,943
Municipal Finance Authority	5,644	5,671	5,052	4,328	3,272
<b>Total collections for others</b>	46,216,119	48,729,228	45,281,221	42,749,822	40,582,723
<b>Total tax levies</b>	\$141,131,024	\$138,934,938	\$130,926,881	\$124,478,825	\$118,034,926

# Revenue & Expenses

## Last Five Fiscal Years Comparison

	2020	2019	2018	2017	2016
<b>Revenue</b>					
Property Taxes	\$ 94,914,905	\$ 90,205,710	\$ 85,645,660	\$ 81,729,003	\$ 77,452,203
Fees	45,433,301	45,678,005	42,266,363	42,409,361	43,211,346
Investment Income	5,286,485	5,636,251	4,581,311	3,182,894	2,478,388
Developer Contributions	34,824,923	39,915,638	45,515,314	24,880,870	56,956,072
Government Transfers	11,328,711	7,130,538	6,643,750	4,995,621	4,114,413
Other Proceeds and Gains (losses)	(3,099,311)	226,258	(1,470,673)	(807,330)	(3,833,337)
	\$188,689,014	\$188,792,400	\$183,181,725	\$156,390,419	\$180,379,085
<b>Expenses</b>					
<b>Analysis by Function</b>					
Protective Services	\$ 40,353,746	\$ 39,271,854	\$ 37,458,755	\$ 38,065,340	\$ 35,844,566
Transportation Services	22,354,372	20,755,224	19,445,582	19,511,458	15,835,722
Recreation & Cultural	19,197,925	19,176,835	18,754,440	19,784,632	21,584,478
Water Utility	15,351,570	13,952,992	13,787,153	13,305,309	12,628,882
Sewer Utility	12,899,985	12,427,643	11,688,964	10,761,203	10,068,307
General Government	17,633,091	16,433,566	15,252,598	15,106,167	14,821,099
Planning, Public Health & Other	6,744,713	11,142,947	6,030,684	5,818,396	5,518,328
	\$134,535,402	\$133,161,061	\$122,418,176	\$122,352,505	\$116,301,382
<b>Analysis by Object</b>					
Goods and Services	\$ 65,170,323	\$ 67,039,401	\$ 57,454,958	\$ 57,540,668	\$ 54,224,116
Wages and Salaries	44,406,123	43,391,232	42,182,171	42,506,084	42,018,791
Interest and Financing Fees	1,317,565	1,462,295	1,612,938	1,720,537	1,849,295
Amortization Expense	23,641,391	21,268,133	21,168,109	20,585,216	18,209,180
	\$134,535,402	\$133,161,061	\$122,418,176	\$122,352,505	\$116,301,382
<b>Annual Surplus</b>	\$ 54,153,612	\$ 55,631,339	\$ 60,763,549	\$ 34,037,914	\$ 64,077,703
<b>Net Financial Assets</b>	\$124,223,492	\$113,108,683	\$114,978,159	\$104,609,403	\$ 86,346,124

# Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	2020	2019	2018	2017	2016
<b>Capital Acquisitions</b>					
General Government	\$ 3,450,414	\$ 1,690,337	\$ 1,394,243	\$ 1,003,852	\$ 3,324,944
Transportation	17,759,718	18,588,276	29,127,646	19,814,880	37,900,753
Parks and Recreation	28,941,495	31,781,902	21,276,366	7,391,071	11,893,850
Protective Services	8,514,223	11,380,614	4,007,885	785,245	558,141
Public Health and Other	102,713	206,305	412,164	122,777	1,035,565
Sanitary Sewer & Waterworks	10,775,442	19,217,524	18,322,636	9,159,613	17,015,843
<b>Total Capital Acquisitions</b>	\$69,544,005	\$82,864,958	\$74,540,940	\$38,277,439	\$71,729,097

<b>Source of Funding</b>					
Revenue Funds	\$11,880,895	\$21,797,524	\$ 15,540,713	\$ 9,354,949	\$12,440,584
Reserve Funds	5,121,215	19,700,598	12,061,541	4,039,721	2,573,942
Contributed Assets	21,023,012	24,889,361	29,727,691	16,725,863	39,062,791
Grants	728,286	2,524,091	2,371,444	616,699	770,939
Development Fees & Other	30,790,597	13,953,384	14,839,551	7,540,207	16,880,841
<b>Total Financing</b>	\$69,544,005	\$82,864,958	\$74,540,940	\$38,277,439	\$71,729,097



# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

**EXPENDITURE** – Payment for property or services for the purpose of acquiring an asset, service or settling a loss. Charges incurred (whether paid immediately or un-paid) 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

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

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

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

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

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

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

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

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

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

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

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

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

**RMRS – RIDGE MEADOWS RECYCLING SOCIETY** – A community-based, charitable non-profit organization, in partnership with the City of Maple Ridge provides 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.

# City of Maple Ridge Location

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



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