

Maple Ridge | British Columbia, Canada

2021 Annual Report

For the Fiscal Year Ended December 31, 2021



MAPLE RIDGE

British Columbia



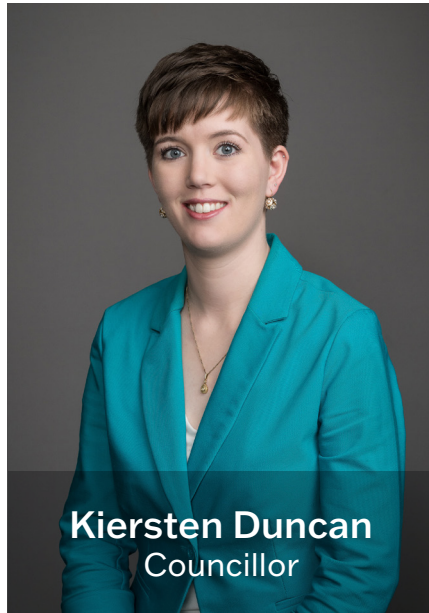
Michael Morden
Mayor



Maple Ridge Council
(2018 - 2022)



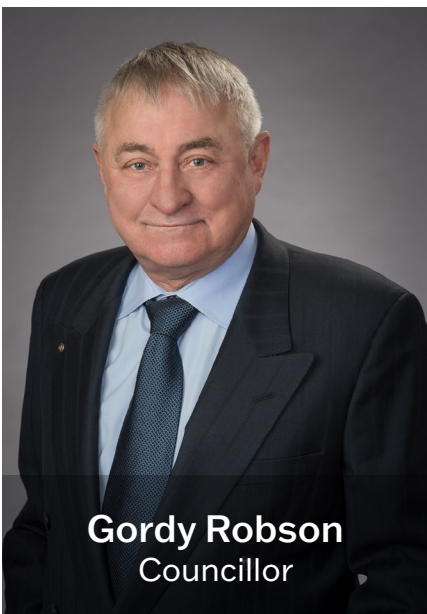
Judy Dueck
Councillor



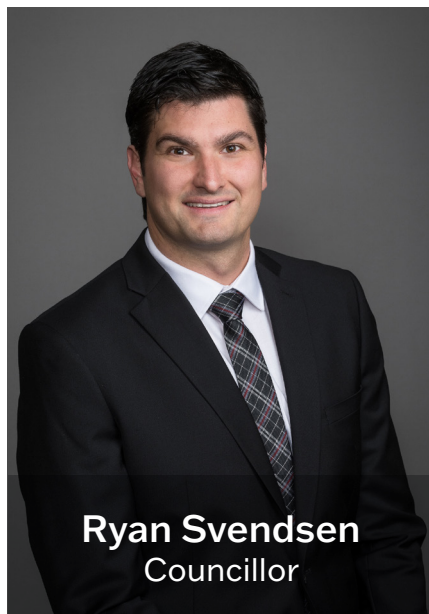
Kiersten Duncan
Councillor



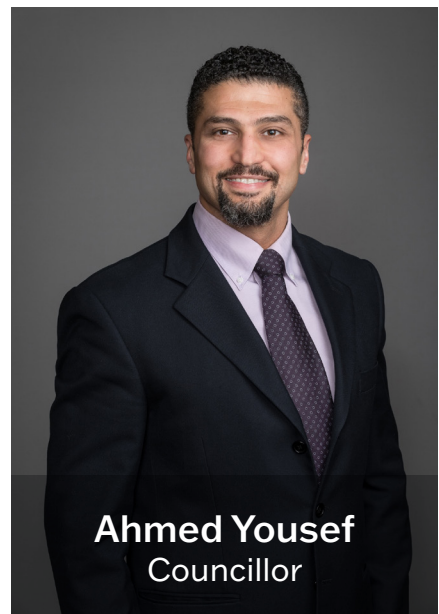
Chelsa Meadus
Councillor



Gordy Robson
Councillor



Ryan Svendsen
Councillor



Ahmed Yousef
Councillor



2021 Annual Report
City of Maple Ridge
British Columbia, Canada

Fiscal Year ended December 31, 2021



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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, 2020. The program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

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

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

We received the Canadian Award for Financial Reporting for the 31st consecutive year.



About This Report

City of Maple Ridge
British Columbia, Canada

Annual Report
for the year ended
December 31, 2021

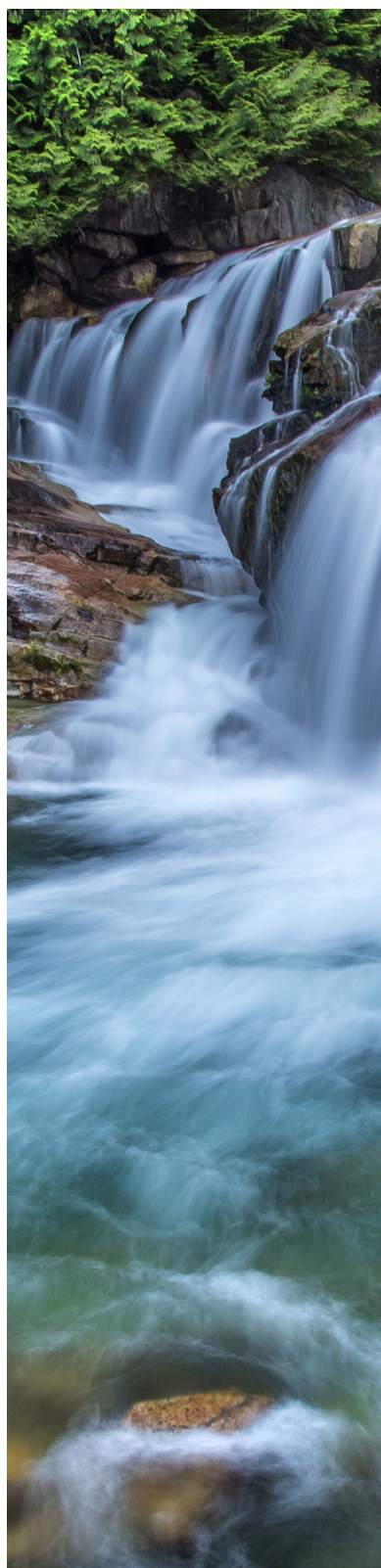
Designed and prepared by the Finance Department
in cooperation with all City departments
May 2022

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 2021 Annual Report. This publication, along with quarterly corporate, financial and Council reporting, and the City's online dashboards, represent Council's commitment of transparency and accountability to our citizens.

Council's work continues to be driven by our Strategic Plan, which includes the following five key priorities of Community Safety, Inter-Government Relations, Growth, Community Pride & Spirit and Natural Environment. A focus on these five pillars is essential to ensuring that we are planning for the future.

In 2021 we continued the implementation of our innovative Community Social Safety Initiative (CSSI). Front-line resources have had a positive impact dealing with national issues around homelessness, addiction and mental health. Other communities have reached out to learn more about our approach, and we are proud to share the knowledge we have gained.

With a public safety model making traction, we shifted attention to the 'Growth' pillar of the Strategic Plan with a focus on creating jobs closer to home. An updated Economic Development Strategy was endorsed by Council before year-end, and work has started on an update to the Strategic Transportation Plan. We have a number of service reviews underway, and the Business Plan we approved in December 2021 includes an update to our Parks, Recreation and Culture Master Plan.

A strong foundation and a culture of best in class service will ensure we have services and infrastructure in place to support our growing population. Data from the July 2021 census shows Maple Ridge's population surpassing 90,900, and the BC Government estimated we would reach 91,500 by the end of 2021. The population growth rate from the 2016 census is a staggering 10.2%, double the Canadian average.

Our leadership team is focused on working with Council to shape what Maple Ridge will look like as we surpass the 100,000-population threshold to the 150,000 projected for 2035. Decisions Council makes today will set the stage for a more sustainable and resilient community, where people can access the services they need within 15 minutes of their residence.

I would be remiss if I didn't mention the reminders nature provided us in 2021 on the importance of turning our efforts towards sustainability and lowering our carbon footprint. The heat dome that hit the region over the summer, followed by the severe rainfall and flooding in November, were a wake-up call to all levels of government. We have an opportunity to learn from these events and we need to act now to ensure necessary changes are implemented to address climate change, and that we are ready for the impact of further extreme weather events.

We have much more work ahead of us. I would like to thank my colleagues on Council for their continued commitment to our Strategic Plan, as well as to staff who support not only our work, but the everyday running of core City services. This report outlines Maple Ridge's strong financial framework – it is the foundation on which we will meet the challenges the future holds. Thank you for taking the time to review our Annual Report.



A handwritten signature in black ink, appearing to be "Mike Morden".

Mike Morden, Mayor



SCOTT HARTMAN, CAO

We are proud to present the Annual Report for the City of Maple Ridge which reflects our financial position as at December 31, 2021.

I joined the City in early 2021 to lead the Parks, Recreation & Culture team. Eight months later I stepped into the role of CAO replacing my colleague Al Horsman, who returned to Ontario to be closer to his family. We thank him for his leadership of our organization.

Maple Ridge will soon pass the 100,000-population threshold and, as Mayor Morden notes, we need to ensure that our infrastructure, service delivery and policies support the future growth of Maple Ridge in the next 5, 10 and 25 years. To that end, the leadership team and staff are focused on ensuring our organization innovates, and becomes a leader in service delivery and data driven decision making.

Strategic and Master Plans for Economic Development, Transportation, Fire Department, and Parks, Recreation & Culture are either complete or under development. We are in the midst of service reviews to make sure that we are customer focused and transparent as we build a sustainable and robust community to live, work and play.

This report looks back on the year that has passed, one where a global pandemic and extreme weather tested our resilience and capacity. As we prepare this report, we are in the recovery phase from COVID-19 and the City is adjusting to meet future challenges.

I, along with City staff, are committed to advancing Council's Strategic objectives and positioning Maple Ridge for the future.

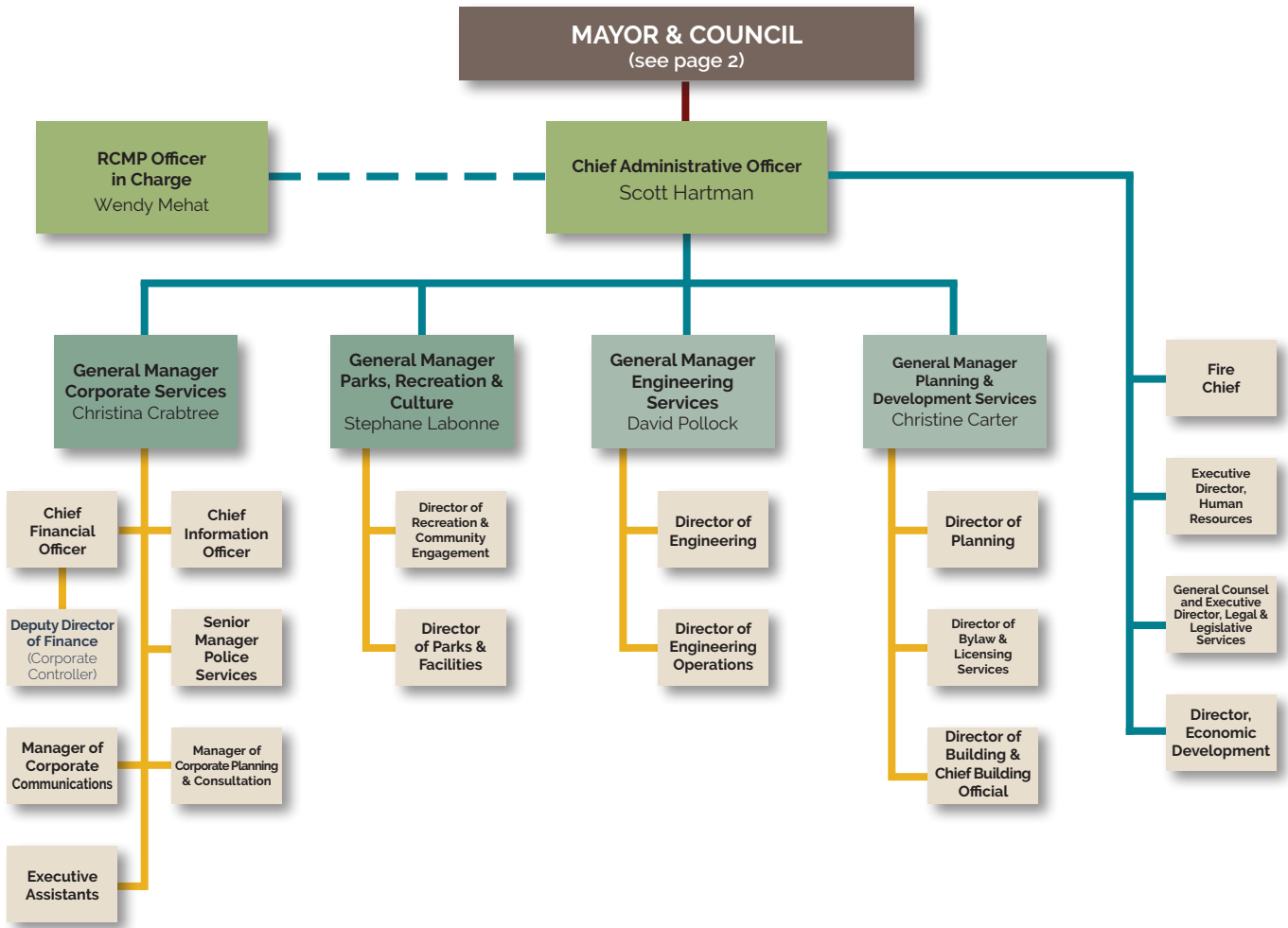
Thank you for taking the time to review our Annual Report. It will provide an overview of the City's financial strengths, the work that we do and our relationships with other levels of government. I encourage you to visit our website to access the Performance Dashboard Hub, the City's Open Government Portal, and other online reports and presentations.

A handwritten signature in black ink, appearing to read 'Scott Hartman'. The signature is stylized and fluid, with a long horizontal line extending to the right.

Scott Hartman

Chief Administrative Officer

Elected & Appointed Officials



APPOINTED OFFICIALS & DEPARTMENT HEADS as at December 31, 2021

Chief Administrative Officer	Scott Hartman
General Manager Parks, Recreation & Culture	Stephane Labonne
General Manager Planning & Development Services.....	Christine Carter, M.PL., MCIP
General Manager Engineering Services	David Pollock, P.Eng.
General Manager Corporate Services.....	Christina Crabtree, BA
Director of Building & Chief Building Official	Lee Lundgren
Director of Finance (CFO)	Trevor Thompson, BBA, CPA, CGA
Deputy Director of Finance (Corporate Controller)	Catherine Nolan, CPA, CGA
Chief Information Officer.....	Karen Stewart
General Counsel & Executive Director, Legal & Legislative Services.....	Patrick Hlavac-Winsor
Corporate Officer	Stephanie Nichols
Director of Engineering	Forrest Smith
Director of Engineering Operations.....	Walter Oleschak (Acting)
Executive Director of Human Resources	Michelle Lewis, BSc, MCP, CCP, CPHR
Director of Parks & Facilities	Valoree Richmond
Director of Planning	Chuck Goddard, M.A.
Director of Recreation & Community Engagement.....	Danielle Pope
Fire Chief.....	Michael Van Dop
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 Wendy Mehat
Senior Manager of Police Services	Maureen Jones

Municipal Auditors	BDO Canada LLP
Municipal Bankers	TD Canada Trust

Strategic Direction & Progress Report

Delivering Our Progress Reports in New Ways

For over two decades this section of the City's Annual Report had a series of charts that were updated annually to report the performance of the City's Departments.

Last year we shared the story of how our City has shifted from this annual reporting style with static graphics to 'real time' data transparency that allows our citizens to check the progress on the City's work at any time of year.

It's important to reflect on that journey to see where we are today, and where we are going as we bring new tools and performance reporting to the public.

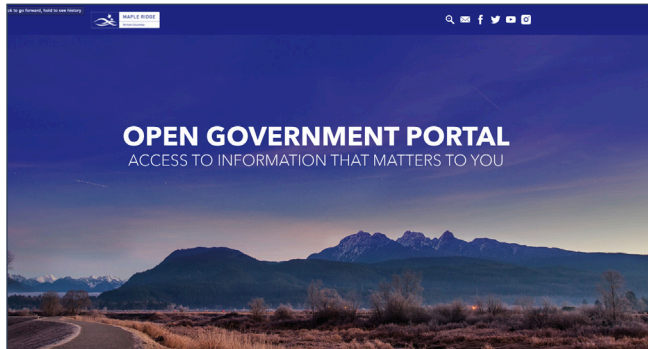


Figure 01: This is the landing page for the City's Open Government Portal that was launched in October of 2017.

On October 17, 2017, the City of Maple Ridge introduced the Open Government Portal at opengov.mapleridge.ca (see figure 01). This portal now features information and interactive tools that use data from the City's business systems to provide 'real time' information on key areas of the City's service delivery. The Dashboards replace previous static performance cards. This was the first step in changing the City's performance reporting from static annual charts to dynamic data visualizations that allows citizens to explore the most up to date information.

Council's Strategic Plan

In 2019, Council established a Strategic Plan at mapleridge.ca/2369 for their term with five key priorities;

- 1) COMMUNITY SAFETY
- 2) INTERGOVERNMENT RELATIONS
- 3) GROWTH
- 4) COMMUNITY PRIDE AND 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.



Figure 02: Council's Strategic Plan was developed in 2019 and these categories have been used for the City's Performance Dashboards.

In 2020, the City rolled out a series of Performance Dashboard Hubs linked to Council's Strategic Plan. Located on the City website at mapleridge.ca/2369, these dashboards provide the most up-to-date information on the annual progress of metrics along with comparable data from previous years.

Now citizens can explore the progress on these key pillars of Council's Strategic Plan.

Throughout 2021, Council were provided with quarterly updates from the leadership team. This information was also presented to citizens through local newspaper advertising, social media posts and special video presentations.

Instead of waiting for this report and the annual Citizens Report, Maple Ridge residents have access to information year-round from their home, office or mobile devices.

Sharing the Information with Citizens

As noted, the Data Dashboards and information from the Quarterly Updates to Council can be found online at mapleridge.ca/2369.

Figures 03, 04 and 05 represent the visualizations from the 'Quarterly Report Dashboard.'

The data for these visualizations is pulled from the individual dashboards that we will explore in the next section of this article.

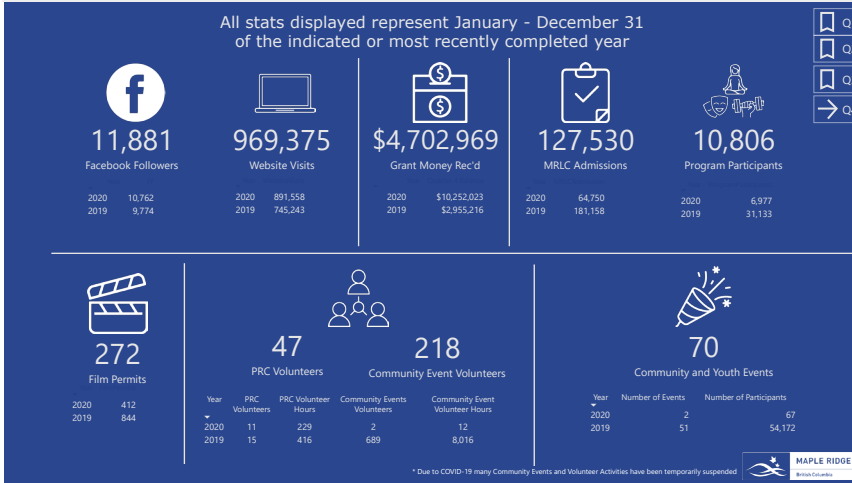
Figures 06 and 07 are examples of the newspaper ads that were published in early 2022 that summarize the key accomplishments towards Council's Strategic Plan and some of the data from the 'Quarterly Report Dashboard' summaries.

During the pandemic the use of 'QR Codes' became normalized as businesses limited interactions such as passing out physical menus and opted for digital menus that were accessed on mobile devices.

Strategic Direction & Progress Report

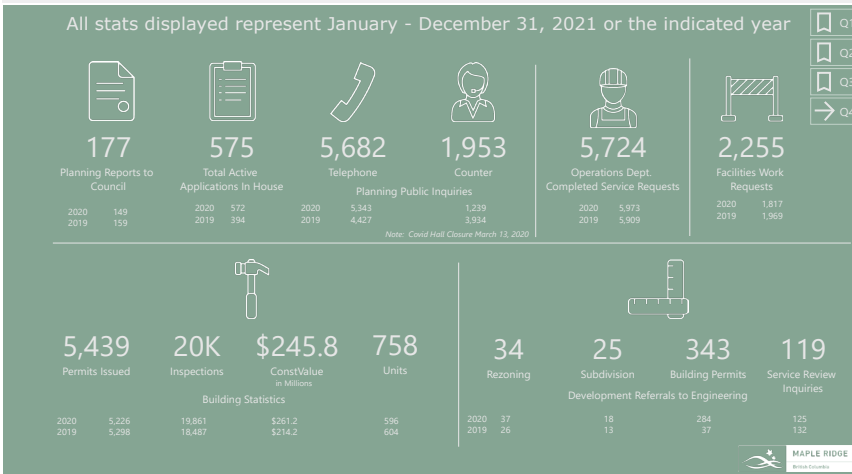
The City has always been an adherent of the QR Code, including them in City advertising and on the covers of the Annual and Citizens Reports. Figure 08 represents the QR Code that takes citizens to the Strategic Plan, associated Dashboards and summary information. This QR Code, and ones for more specific data sets are an important component of our outreach to citizens.

Note: All dashboards represent data from January 1 to December 31, 2021



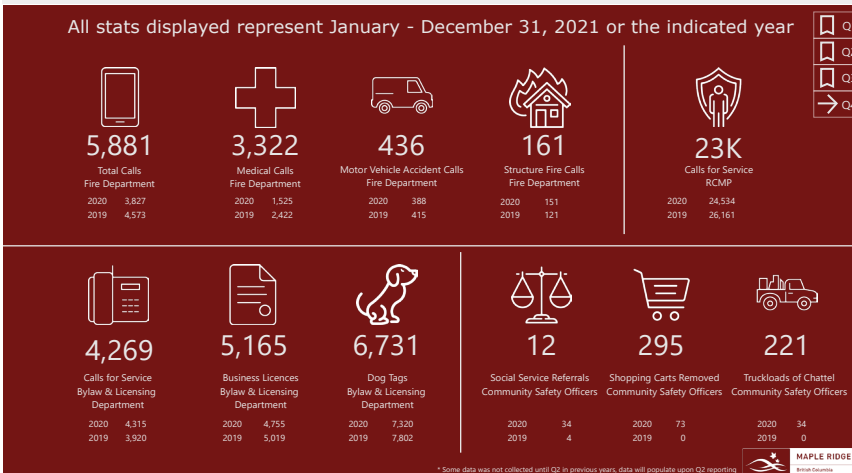
COMMUNITY PRIDE AND SPIRIT

Figure 03: The Community Pride and Spirit Dashboard. The data tracks the growth of the City's social media and website interactions, admissions and program participation, volunteers and events. One data point worth highlighting is the resurgence in admissions to the City's Leisure Centre and the growth in program participation as health orders were relaxed with the COVID-19 pandemic.



GROWTH

Figure 04: The Growth Dashboard reflects that the COVID-19 pandemic did not have the same impact on our Building, Engineering and Planning Departments versus Parks & Recreation. Activity remained equal to, or higher, in most service areas for 2021 versus previous years.

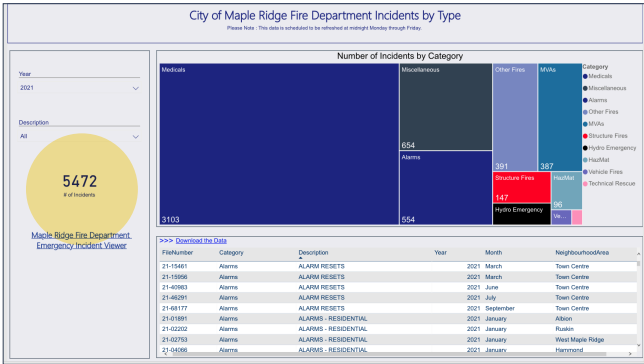


COMMUNITY SAFETY

Figure 05: The Community Safety Dashboard reflects a continued growth in calls for service for first responders and the growing role of Community Safety Officers, a key component of Council's Community Social Safety Initiative (CSSI). This data is a key component of decision making around service delivery for the CSSI.

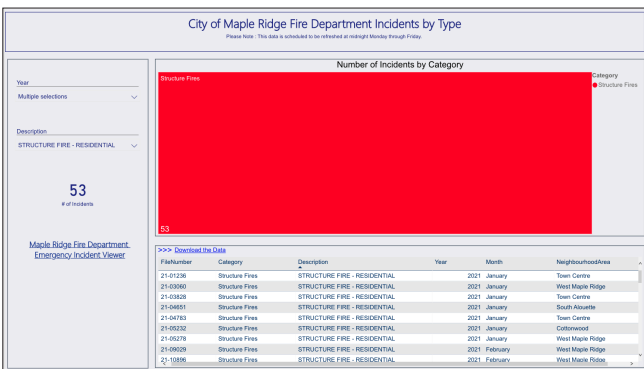
Strategic Direction & Progress Report

In Figure 10 you can see that there were **5472** fire incidents in 2021, and graphic breaks down the proportion of calls in the various categories.



CITY OF MAPLE RIDGE DEPARTMENT INCIDENTS BY TYPE

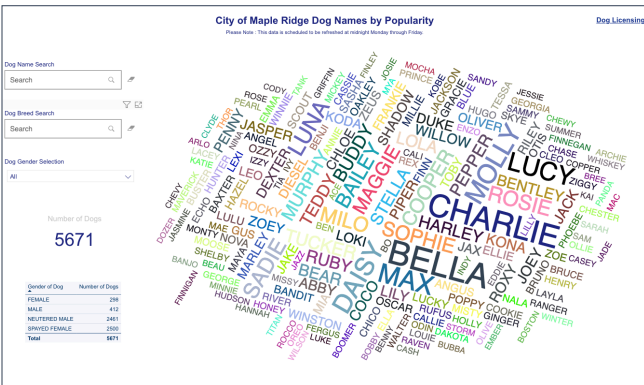
Figure 10: The data table for the Fire Department Incidents by Type has both a graphical representation of calls as well as more detailed data.



CITY OF MAPLE RIDGE DEPARTMENT INCIDENTS BY TYPE

Figure 11: Here's an example of how the data can be parsed to focus on a specific category or data point. Here is the table and data on the 52 residential structure files for 2021.

There are numerous charts across the spectrum of the City's service delivery. One of the whimsical data tables comes from the information gathered as part of the annual dog license registration. In addition to collecting data on dog breeds and gender, we also collect the information on dog names. This information can help our staff if a lost dog is recovered, as the tag name allows us to call the dog by name.



DOG NAMES BY POPULARITY

Figure 12 shows a graphic of the dog names that are most popular in Maple Ridge. The larger the name, the more popular it is. As you can see, Bella and Charlie are the most popular dog names in our community.

Figure 12: This table shows the Dog names by Popularity and allows citizens to see the gender and counts of neutered and spayed dogs in the community.

As you can see, these data tables allow people to explore City services to the level of detail that they desire. Next we will explore how this chain of data feeds into the Performance Dashboards.

How the Dashboards Work

As you can see, 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.

Strategic Direction & Progress Report



Figure 13 Community Safety Dashboard. You can explore the information that underpins each of the information points using the tabs at the bottom of each data panel.

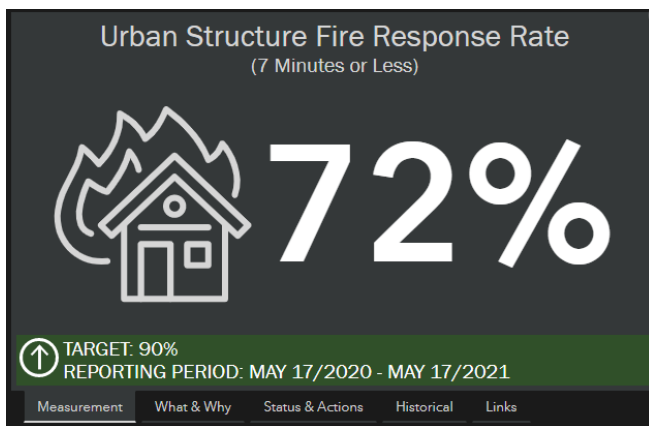


Figure 14 As we drill down on the 'Urban Structure Fire Response Rate' data panel, Figure 14, there's a menu at the bottom that reads;

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

The 'Measurement' is the data that's displayed (Figure 14).

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.

Figure 15 The 'What & Why' describes why this metric is being tracked.

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.

Figure 16 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.

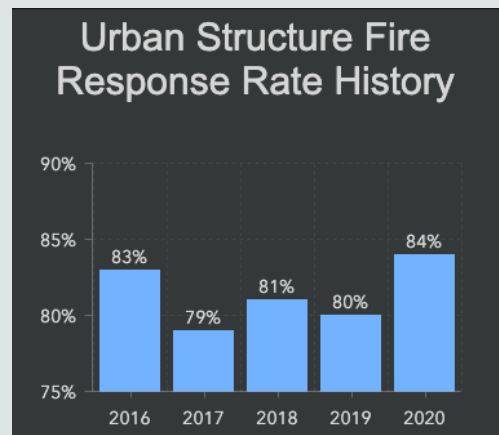


Figure 17 The 'Historical' menu aggregates information displayed in the previous performance charts published on the website.

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](#)

Figure 18 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 users the data sets on the Open Government Portal (Figure 10 from the previous section). These tables have historical data that allows users to analyze the data by any criteria. Users can even download the entire dataset for their own analysis.

Strategic Direction & Progress Report

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.

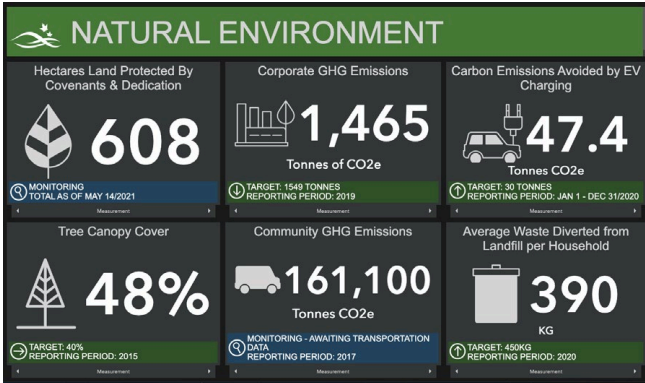
Community Safety

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.



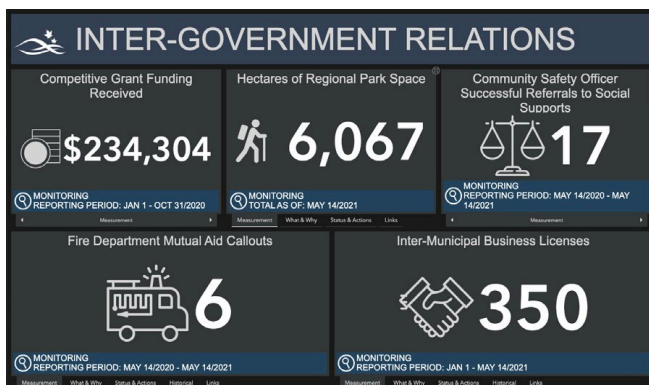
Natural Environment

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.



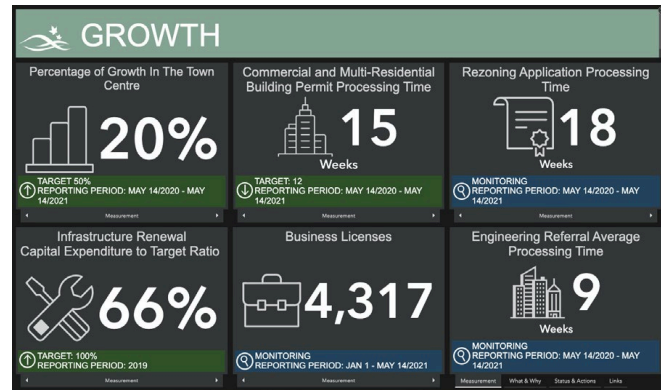
Inter-government Relations

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.



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.



Building for the Future

The journey from the old static tables to the Open Government Portal represents a significant improvement in transparency.

This is an evolving project, there is work underway to develop new data visualizations associated with ongoing projects to improve our service delivery for customers.

Work will continue to integrate our front line business systems into the Open Government Portal for use internally and externally. Knowledge is power, and we encourage citizens to visit opengov.mapleridge.ca and access these powerful new data sets.

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 2021 were as follows:

Standing Committees

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

- Audit & Finance Committee
- Committee of the Whole

Select Committees and Commissions

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:

- Advisory Design Panel
- Agricultural Advisory Committee
- Community Heritage Commission
- Economic Development Committee
- Environmental Advisory Committee
- Municipal Advisory Committee on Accessibility & Inclusiveness
- Parcel Tax Review Panel
- Pitt Meadows Airport Society
- Public Art Steering Committee
- Social Policy Advisory Committee
- Transportation Advisory Committee
- Parks, Recreation & Culture Committee
- Community Development & Enterprise Services Committee
- Corporate Governance & Human Resources Committee

Regional Government Boards

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 Board of Directors

- Metro Vancouver Indigenous Relations Committee
- Metro Vancouver Climate Action Committee
- Metro Vancouver Housing Committee
- Metro Vancouver Liquid Waste Committee
- Metro Vancouver Mayors Committee
- Metro Vancouver Performance and Audit Committee
- Metro Vancouver Regional Planning Committee
- Metro Vancouver Water Committee
- Metro Vancouver Zero Waste Committee

Outside Agency Appointments

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

- Alouette River Management Society
- Downtown Maple Ridge Business Improvement Association (ARMS)
- Chamber of Commerce
- Fraser Health Authority
- Kanaka Education & Environmental Partnership Society (KEEPS)
- Malcolm Knapp Research Forest Community Advisory Board
- Maple Ridge Pitt Meadows Arts Council
- Ridge Meadows Recycling Society
- Ridge Meadows Seniors Society
- Youth Planning Table

Services Provided by City Departments

ADMINISTRATION DIVISION

Chief Administrative Officer: Scott Hartman

The Office of the CAO is responsible for the overall administration of all City departments. It develops corporate policy and provides leadership and direction for senior staff in the day-to-day and long-term business affairs of the City in accordance with Council's Strategic Plan. The Administration Division also provides advice to Council on 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: Michael Van Dop

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

Services Provided by City Departments

results-oriented approach that harnesses the potential of our most valuable resource – our people.

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: Patrick Hlavac-Winsor

Legal & Legislative Services (LLS) 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 conducted through LLS.

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, 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 Wendy Mehat

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 ten 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 licenses, 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 communication 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 seven 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 administrative 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 within the organization to ensure that 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 a range of services relating to land development as directed by the Official Community Plan (OCP) and Council's Strategic Plan. This Division provides leadership in land use planning, development processing, the issuance of building permits and business licenses and bylaw enforcement. The Division creates policies and regulations that guide development in the community, with a goal of producing high quality and sustainable growth. PDS sees public consultations 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: Chuck Goddard

The Planning Department supports Council's direction through the creation and application of a number of policies, regulations and bylaws. These documents are not only used as a guide for decision making, but also establish the procedures under which development applications are processed.

The Department also maintains and updates information related to our community and its growth, and is responsible for disseminating such information. After Council has set policies and bylaws, the Department works to ensure that area residents are kept informed, and that development complies with zoning specifications, environmental legislation, health regulations and any form and character 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 who are working so that Maple Ridge achieves the highest standards of environmental stewardship and sustainability. This team works in the field to assess the impacts of project applications, and also works with Council and the Environmental Advisory Committee to develop environmental policies to align with Council's vision and Provincial regulations. These policies and regulations form part of a comprehensive framework that is used to guide decisions around planning and land use in the community.

Services Provided by City Departments

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 licenses and providing enhanced customer service.

The Licences & Bylaws Department also administers the dog license 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

Director of Building Services & Chief Building Official: Lee Lundgren

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 Development Liaison Committee and hosting Builders Forums. The Department also works closely with other Divisions to explore innovative ways to deliver services to enhance customer service.

PARKS, RECREATION AND CULTURE DIVISION

General Manager: Stephane Labonne

The Parks, Recreation & Culture (PRC) Division consists of two departments: Parks & Facilities and Recreation & Community Engagement. Stephane Labonne, General Manager, took over leadership of the PRC Division replacing Scott Hartman who was promoted to CAO in the fall of 2021. He is excited to be working at The City of Maple Ridge and with the PRC team.

Since March of 2020 the COVID-19 pandemic has created many unique challenges for the organization and

the community. The PRC Division, the City's Emergency Operations Centre and the Leadership Team have worked collaboratively and collectively to minimize the pandemic's impact and ensure continuation of City services to residents each and every day.

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 festivals, neighborhood and community initiatives. The PRC Division delivers on Council's priorities regarding 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, and the Maple Ridge Culture Plan.

Parks & Facilities Department

Director of Parks & Facilities: Valoree Richmond

The Parks & Facilities Department (P&F) has three main focus areas including Parks Planning & Construction, Facility Maintenance & Operations and Park Operations & Services. Our highly utilized parks, trails, and sports venues are vital in ensuring the community has places to connect and lead active lifestyles and each of the operational areas supports the health and wellness of our residents by adapting and responding to meet current and changing needs and growth across the community.

Since the start of the Covid-19 pandemic the P&F Department has continued to support all City service areas by increasing cleaning services in City facilities to meet Provincial Health Orders and Worksafe BC standards. In response to the significant and sustained increase in parks visits and trail use through 2021, service adjustments were made to ensure residents continue to enjoy clean, safe and inviting outdoor spaces.

Another of the City's recreation infrastructure projects was completed, with the Maple Ridge Secondary School Running Track upgrades, including track lighting, spectator seating, washrooms and a new field throw area, and a ribbon cutting ceremony was held in combination with the BC Games Legacy funding announcements. The Albion Community

Services Provided by City Departments

Centre construction transitioned from earthworks, servicing and foundation to the building construction with the building buttoned up in the fall in advance of the winter rain events. The Centre will be complete, with the doors opening to the community in 2022! The Silver Valley Gathering Place construction commenced, with planned amenities including the community's first parkour area, streetscape elements, bike pump track, community gardens, expanded pathways and a pavilion gathering space. The Gathering Place is anticipated to be completed for the community's use in the summer of next year. The synthetic sports field surface at Westview Secondary was replaced, with a new pro-quality hybrid turf system and shock pad for improved sports user safety. In the design stage is a new neighbourhood park for the Albion area on 241A Avenue and 112 Street. An initial public consultation provided the desired amenities and the community provided input through the detailed design phase as well. A significant grant was obtained to bolster the planned amenities at this location and construction is anticipated to commence in 2022.

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 the 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 & Open Spaces

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. Parks & Open Spaces also manage 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.

Through 2021, the COVID-19 pandemic continued to challenge operations at City recreation facilities, programs and services. Adjusting to evolving provincial public health orders remained the top priority to ensure the safety of staff, customers, residents and visitors alike. Unique opportunities such as Youth Only fitness centre sessions have continued beyond public health orders and has proven to be a successful new program offering at the Maple Ridge Leisure Centre. In October, the community came out in droves to attend the City's signature Celebrate the Night event which was the first large scale in-person community event since the pandemic began. With performances, entertainers and food trucks fun was had by all!

The Recreation & Community Engagement Department is guided by a number Council approved plans including the Parks, Recreation & Culture Master Plan, Sport and Physical Activity Strategy, Youth Strategy, Culture Plan and the Age Friendly Action Plan.

In addition to these local strategies, Recreation and Community Engagement 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 the Maple Ridge Leisure Centre and Greg Moore Youth Centre and through our community partners such as Planet Ice, the ACT Arts 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.

Services Provided by City Departments

ENGINEERING SERVICES DIVISION

General Manager: David Pollock

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. Staff strive to provide excellent customer service and present a business-friendly approach. The Division consists of two departments: Engineering and Engineering Operations serves as the liaison with the Ridge Meadows Recycling Society.

Engineering Department

Director of Engineering: Forrest Smith

The Engineering Department is committed to ensuring that residents of the City of Maple Ridge 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 Design and Construction 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.

Transportation deals with over 400 service requests each year on traffic issues. Requests for neighborhood traffic calming are evaluated by Transportation staff who 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 provide information and technical expertise to internal City committees as well as a number of external regional organizations such as TransLink and Metro Vancouver.

Engineering Operations Department

Engineering Operations Director of Engineering Operations: Walter Oleschak (Acting)

The Operations Centre takes pride in providing efficient, proactive and responsive customer service to citizens of Maple Ridge. Personnel monitor and maintain roads, sidewalks, signage, street lights, traffic lights, stormwater management, sewage collection, water management and distribution, City fleet and equipment. Operational focus is on the health and safety of Maple Ridge citizens, while protecting the large investment in public works, underground infrastructure and environment. The Operations Centre is committed to providing essential and convenient services in a cost-effective and efficient manner to taxpayers to meet current and future needs.

Services Provided by City Departments

Ridge Meadows Recycling Society

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

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

RMRS is an award-winning environmental organization that has a highly motivated team who promote the 3R's (Reduce, Reuse and Recycle), provide excellent customer service, seeks out partnerships to enhance recycling services and works to maximize financial and sustainability returns on recycled commodities. The Society works with WildSafeBC on the City's wildlife information campaigns to reduce wildlife conflicts in the urban interface.



2020 Awards

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



Government Finance Officers Association

GFOA Award

Maple Ridge received our 31st 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.



Hermes Award

Maple Ridge received the *Hermes 'Gold Award'* for the 2020 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.



Marcom Award

Maple Ridge received the *MarCom 'Gold Award'* for the 2020 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.



Intelligent Community Forum (ICF) Smart21 Community

In 2021, the City of Maple Ridge was named one of the SMART21 Communities by the Intelligent Community Forum (ICF). The Smart21 are selected by ICF based on quantitative and qualitative data related to the six Factors of the ICF Method. The data and information are evaluated by a global team of Analysts led by Columbia professor, former Cisco executive and former Westchester County (New York) CIO, Dr. Norman Jacknis. Dr. Jacknis serves as a Senior Fellow of the Intelligent Community Forum. The ICF Method provides the conceptual framework for understanding the factors that determine a community's competitiveness in economic, social and cultural terms. For more information go to intelligentcommunity.org of its kind in the world.

For more information on City Awards visit mapleridge.ca/320/Awards

Summary of Services and Regional Relationships

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

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Cemetery Services
- Economic Development
- Emergency Preparedness
- Filming Production Support
- Financial Planning
- Heritage
- Land Use Planning
- Parks and Facility Services
- Police and Fire Protection Services
- Recreation & Cultural Services
- Sanitary Sewer Collection System
- Storm Water Management System
- Transportation Network
- Water Distribution System

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

- Dyking Maintenance and Flood Control – Dyking Districts partner 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 42 and Private Schools)
- Golden Ears Park (operated by the BC Provincial Parks) and the Kanaka Creek and Blaney Bog Regional Parks (operated by Metro Vancouver Parks)
- 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 70*):

- 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 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)**
FVRL is the largest public library system in BC, with 25 community libraries serving over 700,000 people. 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)**
GVS&DD is responsible for major distribution components, sewage pumping stations and wastewater treatment plants. Metro Vancouver also works with municipalities to manage stormwater and drainage issues.
- **Greater Vancouver Water District (GVWD)**
GVWD is responsible for providing clean, safe drinking water and delivering it to the member municipalities for distribution by local systems. Metro Vancouver also plans for water shortage response, watershed management and water use.
- **Maple Ridge/Pitt Meadows Arts Council Society**
The Society operates the Arts Centre Theatre; a 500 seat performance facility, art gallery, event lobby and arts and cultural programming space, in addition to providing arts and cultural programming to residents.
- **Metro Vancouver**
Metro Vancouver is a federation of 21 municipalities, one Electoral Area and one Treaty First Nation that collaboratively plans for and delivers drinking water, wastewater treatment and solid waste management.

Summary of Services and Regional Relationships

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**

The Ministry of Education provides the 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 children 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**

TransLink is Metro Vancouver’s regional transportation authority and is responsible for planning, financing and the management of all public transit in addition to major regional roads and bridges in Metro Vancouver.

TransLink is responsible for regional transit, cycling and commuting options as well as Intelligent Transportation System programs. Their services are delivered through companies such as subsidiaries like Coast Mountain Bus Company, HandyDart and the West Coast Express.

TransLink also shares responsibility for the Major Road Network (MRN) and regional cycling with municipalities in Metro Vancouver. We are the first North American transportation authority to be responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges.

Maple Ridge shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by Maple Ridge where it is cost effective.

Development Cost Charges Report

Maple Ridge, like many municipalities, has seen a brisk pace of development over the past number of years, and each new subdivision brings a need to expand our infrastructure network. New development typically needs new roads; 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 2021 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$ 35,350,023	-\$ 2,964,341	\$ 1,894,699
Collections*	3,322,068	488,893	337,672
Interest	165,074	-16,491	9,715
Expenditures	<u>-1,485,905</u>	<u>-921,788</u>	<u>-</u>
Closing Balances	<u>\$ 37,351,260</u>	<u>-\$ 3,413,727</u>	<u>\$ 2,242,086</u>
Waivers & Reductions**	\$ 218,109		

	Water	Parks	Total
Opening Balances	-\$ 20,113,650	\$ 864,120	\$ 15,030,851
Collections*	998,950	3,597,513	8,745,096
Interest	-90,362	12,923	80,859
Expenditures	<u>-135,841</u>	<u>-236,176</u>	<u>- 2,779,710</u>
Closing Balances	<u>-\$ 19,340,903</u>	<u>\$ 4,238,380</u>	<u>\$ 21,077,096</u>
Waivers & Reductions**			\$ 218,109

* 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.

Message from the CFO



It is my pleasure, on behalf of the Finance Department, to present the 2021 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, 2021.

Maple Ridge continues to demonstrate its commitment and expertise in financial management. Our 2020 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 31st 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, 2021. It is divided into three sections:

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

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

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

Performance measurements that align with the City of Maple Ridge Strategic Plan 2019-2022 were created and are 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 under Your Government, Open Government, Performance Reporting.

Year in Review

2021 was another year like no other. The worldwide pandemic and associated restrictions continued to be the focus. While Covid-19 is a health emergency and addressed by senior levels of government, the City's role is important in maintaining essential services, supporting the province and health authorities in efforts to address the implications 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.

Maple Ridge is updating many focused strategic documents including, but not limited to: Strategic Transportation Plan, Economic Development Strategy, Integrated Stormwater Plans, Fire Department Master Plan, and Parks, Recreation and Culture Master Plan. These strategic plans are required to help guide Maple Ridge into the best possible community for citizens, visitors and businesses.

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, increased the availability of Community Safety Officers to 16 hours a day, seven days a week using senior government funding. Expanded coverage addresses the impacts of homelessness on the community by connecting those interested with appropriate services and addressing broader public safety concerns.

Economic Climate

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

Globally and nationally, we are facing supply issues, inefficiencies associated with deglobalization, increased demand due to financial stimulus and labour shortages. This has created strong pricing increases. A few of these contributing factors may subside soon, however, historically high inflation exists. Inflation is being aggressively targeted by central banks through monetary policy and fiscal policy.

Focus is now shifting to the impact of higher interest rates on the economy and on investments. There is hope for a

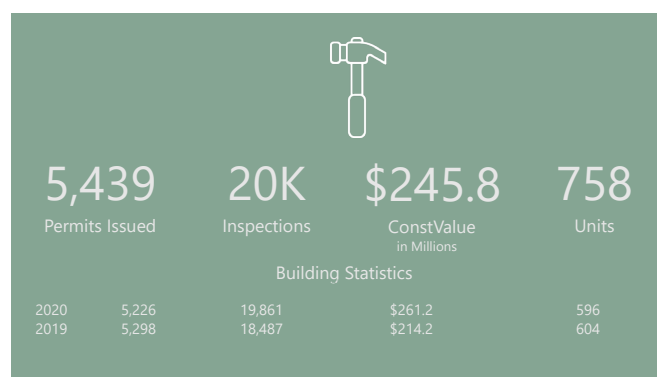
Message from the CFO

soft landing and fear of a harder landing with probabilities of a recession increasing.

Maple Ridge continues to attract development and renewed efforts to make the development process more efficient and customer service focused. The City has seen increased residential density and interest in commercial investment, including the redevelopment of the previous Hammond Cedar Mill.

The City building activity remained brisk, even with pandemic related concerns and supply chain frustrations.

2021 Building Department Statistics



Additional measures can be found at:

<https://performancemanagement-mapleridge.hub.arcgis.com>

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.

The Business & 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. These policies along with other financial tools will be reviewed and updated to best meet the needs of the City.

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 2021 – 2025 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 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.

These rates and assumptions are reviewed annually and in 2022 were revised due to cost pressures of the new RCMP Contract. These costs are now more certain and did impact the 2021 Financial Statements as a portion of the costs are based on prior years wages.

Message from the CFO

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 governments. 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.

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
- Increased costs for existing services (inflation)
- Facilities and infrastructure investments required to service a growing community
- Balancing service levels and affordability

The next four-year Council term will begin in late 2022. The existing Council has initiated many strategic plans that are being developed or are at very early stages of implementation. This will provide opportunities to revisit what are priorities for the community.

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 serving our community. 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

May 11, 2022



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 2021 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 73 and 74**.

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 2021 Consolidated Financial Statements were presented to Council at a Committee of the Whole meeting on May 3, 2022 and approved at the Council meeting of May 10, 2022. During the year, Council is provided with quarterly operating financial updates.

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.

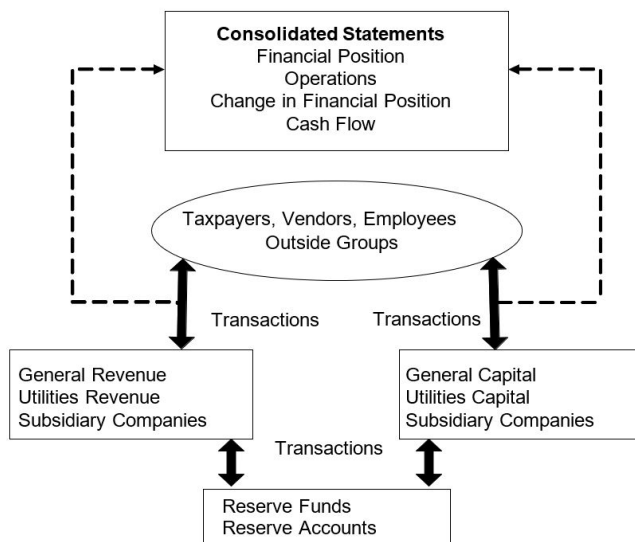
The Consolidated Statement of Financial Position: Provides information on the financial position of the City including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus.

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



2021 Consolidated Financial Statements

Throughout 2021, City operations continued to be impacted by the COVID-19 pandemic. Changing public health orders resulted in operational pivots with related impacts to revenues and expenses, although to a lesser degree than experienced in 2020.

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 2021.

During the 2021 fiscal year, work was undertaken to review and refine the data that drives financial statement numbers. Data corrections were identified related to retroactive wage increases for RCMP as a result of a collective agreement ratified in August of 2021. The restatement of 2020 results are described in Note 24 to the financial statements and resulted in a decrease to previously reported net financial assets of \$4.4 million, an increase to expenses for Protective Services of \$1.9 million and a decrease to accumulated surplus of \$4.4 million.

The following sections provide an analysis of the 2021 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 \$1.56 million to \$121.35 million.
- Municipal debt increased by \$26.9 million to \$46.9 million.
- Unused annual debt servicing capacity, based on our current financial position, is \$30.6 million.

1. Consolidated Statement of Financial Position – Page 40

This statement reports the City's assets, both financial and non-financial and its liabilities. The difference between

financial assets and total liabilities is Net Financial Assets if positive and Net Debt if negative. This figure provides the City with an indicator of financial flexibility and 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 \$121.3 million at the end of 2021, an increase of \$1.5 million from 2020. 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 2021 is \$1.29 Billion.

Financial Assets:

Financial assets increased by \$47.2 million from 2020.

- Cash and investments increased by \$46 million over 2020.
- Accounts receivable increased by \$1.2 million from 2019.

Liabilities:

Total liabilities increased by approximately by \$45.7 million over 2020.

- Accounts payable and accrued liabilities increased by \$3.9 million.
- Restricted revenues increased by \$7.3 million through a combination of increased collections and lower capital investment levels compared to 2020.
- Debt increased by \$26.9 due to accessing previously approved borrowing of \$29 million, offset by principal payments.

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 2021 non-financial assets increased by \$32 million over 2020, due primarily to a net increase in tangible capital assets of \$31.9 million.

2. Consolidated Statement of Operations – Page 41

This statement reports the City's changes in economic resources and accumulated surplus for 2021, compared with budget and with 2020 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

Message from the Corporate Controller

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

Consolidated Revenue

Compared to previous year (2020)

Overall revenues in 2021 were down \$8.5 million from 2020, driven primarily by decreases in grant funding, a decline in interest and investment income and a decrease in development related revenues. These decreases were offset by increases in taxation and user fees. The following provides some commentary on specific revenue items:

- Revenue from general taxation increased \$4.4 million through a combination of higher tax levies and growth of the assessment roll.
- User fees and other revenues increased by \$5 million as a result of increases in all reporting areas.
- Government transfers decreased by \$4.2 million, through a combination of a \$1.6 million increase in grants related to the capital program and decrease of \$5.8 million in grants received for operational purposes. The main factor in the decrease was the receipt of a one-time \$6.4 million provincial grant in late 2020 intended to help offset the impacts of the pandemic.
- Development revenues, often linked to capital projects, decreased by \$8.8 million over 2020. 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 \$2.9 million as a result of a decline in interest rates.
- Gaming revenues increased by \$0.4 million due to the reopening of the facility on July 1, 2021 following a prolonged closure of the local gaming facility as a result of public health orders. Gaming revenues remain below historic levels in 2021.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of assets decreased by \$2.5 million as a result of less developer constructed infrastructure turned over to the City in 2021 and earlier than anticipated replacement of infrastructure.

Consolidated Revenue

Compared to budget (2021)

As in previous years, there were variances between budgeted and actual revenues (\$38.9 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 2021, this resulted in an

unfavorable variance to budget of \$41.3 million. On the operating side, revenues exceeded budget estimated by \$2.5 million through a combination of favourable results from user fees and gaming revenues due to the easing of operational restrictions associated with the pandemic, combined with gains from the sale of land.

Consolidated Expenses

Compared to previous year (2020)

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 2021 increased by \$10 million over 2020. This was comprised of increases in all areas for goods and services and labour. Notably, costs in Parks, Recreation and Culture began to return to normal levels in response to easing health restrictions, and in Protective Services costs increases were related to the recently ratified contract.

Consolidated Expenses

Compared to budget (2021)

Consolidated expenses for 2021 reflect a positive variance of \$17.47 million compared to budget. Contributors to this positive variance include RCMP contract savings of approximately \$1.4 million, \$0.7 million in interest costs related to authorized borrowing that has not yet been entered into, approximately \$8 million for projects that will proceed in 2022, \$4.2 million in wages due in part to ongoing recruitment challenges, \$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 \$1.56 million to \$121.35 million at the end of 2021. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$125.67 million, resulting in a reduction in net financial assets to a net debt position of \$5.88 million. Timing differences between planned and actual capital expenditures are the main reason for this variance.

Message from the Corporate Controller

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 2021 decreased to \$116.5 million from \$130.9 million in 2020.

5. Other

2021 Accumulated Surplus Distribution (Note 14)

The City's Accumulated Surplus balance of \$1.29 billion is comprised of balances in the Operating Funds, the Capital Funds and the City's Reserves. The distribution of the Accumulated Surplus balance between these organizational elements is detailed in Note 14.

i) Operating Accumulated Surplus

The Operating Accumulated Surplus of \$28.2 million is itemized between General Revenue and the Sewer and Water Utilities. These funds represent financial assets available to the City that Council has not earmarked for specific future use.

ii) Capital Funds

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

A complete listing of the City's Reserve Funds and Reserve Accounts is provided in Note 15.

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 \$44.5 million as at December 31, 2021.

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$95.2 million at December 31, 2021.

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 \$139.7 million in various reserves at year-end, however some of that amount relates to capital projects that were not completed before December 31, 2021. If these projects had been completed as planned, the Reserve balances would have been reduced to approximately \$57 million and Net Financial Assets would have decreased similarly.

Assessment of Trends

The City has Net Financial Assets of \$121.3 million at the end of 2021. 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 2022.

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 31 consecutive years.



Catherine Nolan, CPA, CGA
Deputy Director of Finance

May 11, 2022

Introduction to Financial Statements

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

The Corporate Finance Officer is responsible for submitting annually to the Audit Committee and Council audited Financial Statements. These Financial Statements include the consolidated results of the City of Maple Ridge for the fiscal year ending December 31, 2021.

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 2021 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 Tangible Capital Assets
- Schedule of BC Safe Restart Grant

Management's Responsibility for Financial Reporting

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

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

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

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

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



Scott Hartman
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Director of Finance

Independent Auditor's Report

To the Mayor and Council of the City of Maple Ridge

Opinion

We have audited the consolidated financial statements of the City of Maple Ridge (the "City"), which comprise the Consolidated Statement of Financial Position as at December 31, 2021, the Consolidated Statements of Operations, Changes 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, 2021 and its results of operations, changes in net financial assets, and cash flows or 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 consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2020 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 2 - Schedule for BC Safe Restart Grant' that is included in these consolidated financial statements.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 13, 2022

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Consolidated Statement of Financial Position

as at December 31, 2021

	2021	2020 Restated - Note 24
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 116,531,792	\$ 130,961,876
Portfolio investments (Note 2)	150,882,727	90,320,234
Accounts receivable (Note 3)	16,238,012	15,032,584
Recoverable local improvements (Note 4)	772,641	1,175,712
Other assets (Note 5)	1,121,812	814,397
Inventory available for resale	56,169	56,169
	<u>285,603,153</u>	<u>238,360,972</u>
Liabilities		
Accounts payable and accrued liabilities (Note 6)	32,035,516	28,047,896
Deferred revenue (Note 8)	18,065,700	15,286,398
Restricted revenue (Note 9)	38,083,113	30,738,864
Refundable performance deposits and other	25,945,403	20,473,999
Employee future benefits (Note 10)	3,145,300	3,348,200
Debt (Note 11)	46,975,903	20,676,495
	<u>164,250,935</u>	<u>118,571,852</u>
Net Financial Assets	<u>121,352,218</u>	<u>119,789,120</u>
Non Financial Assets		
Tangible capital assets (Note 12, Schedule 1)	1,154,325,050	1,122,447,588
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	533,617	461,953
Prepaid expenses	1,003,351	853,216
	<u>1,171,388,547</u>	<u>1,139,289,286</u>
Accumulated Surplus (Note 14)	<u>\$ 1,292,740,765</u>	<u>\$ 1,259,078,406</u>



Scott Hartman
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Director of Finance

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, 2021

	Budget 2021 Note 19	Actual 2021	Actual 2020 Restated - Note 24
Revenue (Segment Report, Note 23)			
Taxes for municipal purposes (Note 16)	\$ 99,130,772	\$ 99,296,699	\$ 94,914,905
User fees and other revenue	49,956,147	50,497,200	45,433,301
Government transfers (Note 17)	13,873,679	6,803,129	11,004,973
Development revenue	33,683,054	5,016,024	13,801,911
Interest and investment income	2,428,004	2,411,236	5,286,485
Gaming revenues	-	780,946	323,738
Refinancing and asset disposal losses	-	(1,065,038)	(3,099,311)
Contributed tangible capital assets (Note 12)	20,000,000	16,435,062	21,023,012
	<u>219,071,656</u>	<u>180,175,258</u>	<u>188,689,014</u>
Expenses (Segment Report, Note 23)			
Protective services	47,815,543	45,049,842	42,305,469
Transportation services	26,742,409	22,798,719	22,354,372
Recreation and cultural	26,535,488	21,263,223	19,197,925
Water utility	18,004,850	16,757,542	15,351,570
Sewer utility	14,930,985	13,395,349	12,899,985
General government	22,083,435	20,074,697	17,633,091
Planning, public health and other	7,867,485	7,173,527	6,744,713
	<u>163,980,195</u>	<u>146,512,899</u>	<u>136,487,125</u>
Annual Surplus	<u>55,091,461</u>	<u>33,662,359</u>	<u>52,201,889</u>
Accumulated Surplus - beginning of year	<u>1,259,078,406</u>	<u>1,259,078,406</u>	<u>1,206,876,517</u>
Accumulated Surplus - end of year (Note 14)	<u>\$ 1,314,169,867</u>	<u>\$ 1,292,740,765</u>	<u>\$ 1,259,078,406</u>

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2021

	Budget 2021 Note 19	Actual 2021	Actual 2020 Restated - Note 24
Annual Surplus	\$ 55,091,461	\$ 33,662,359	\$ 52,201,889
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(204,796,530)	(57,444,676)	(69,544,005)
Amortization	24,037,321	23,863,066	23,641,391
Proceeds from disposal of tangible capital assets	-	139,110	96,614
Loss on disposal of tangible capital assets	-	1,565,038	3,099,312
	<u>(180,759,209)</u>	<u>(31,877,462)</u>	<u>(42,706,688)</u>
Change in Other Non Financial Assets			
Increase in supplies inventory	-	(71,664)	(144,450)
Increase in prepaid expenses	-	(150,135)	(187,666)
	<u>-</u>	<u>(221,799)</u>	<u>(332,116)</u>
Increase (decrease) in Net Financial Assets	(125,667,748)	1,563,098	9,163,085
Net Financial Assets beginning of the year	<u>119,789,120</u>	<u>119,789,120</u>	<u>110,626,034</u>
Net Financial Assets end of the year	\$ <u>(5,878,628)</u>	\$ <u>121,352,218</u>	\$ <u>119,789,120</u>

Consolidated Statement of Cash Flow

For the year ended December 31, 2021

	Actual 2021	Actual 2020 Restated - Note 24
Operating transactions		
Annual surplus	\$ 33,662,359	\$ 52,201,889
Items not utilizing cash		
Amortization	23,863,066	23,641,391
Loss on disposal of assets	1,065,038	3,099,311
Contributed tangible capital assets	(16,435,062)	(21,023,012)
Actuarial adjustment on debt	(440,357)	(399,333)
Restricted revenues recognized	(4,550,168)	(13,155,174)
	<u>3,502,517</u>	<u>(7,836,817)</u>
Change in non-cash operating items		
Increase in prepaid expenses	(150,135)	(187,666)
Increase in supplies inventory	(71,664)	(144,451)
Decrease (increase) in accounts receivable	(1,205,428)	2,624,954
Decrease in recoverable local improvements	403,071	518,259
Increase in other assets	(307,415)	(16,420)
Increase (decrease) in accounts payable and accrued liabilities	3,987,620	(5,560,873)
Increase (decrease) in deferred revenue	2,779,302	(1,515,409)
Increase (decrease) in refundable performance deposits	5,471,404	(3,151,736)
(Decrease) in employee future benefits	(202,900)	(650,799)
	<u>10,703,855</u>	<u>(8,084,141)</u>
Cash provided by operating transactions	47,868,731	36,280,931
Capital transactions		
Proceeds on disposal of tangible capital assets	139,110	96,614
Cash used to acquire tangible capital assets	(41,009,614)	(48,520,994)
	<u>(40,870,504)</u>	<u>(48,424,380)</u>
Investing transactions		
Proceeds on disposal of land available for sale	500,000	-
(Increase) decrease in portfolio investments	(60,562,493)	74,217,909
	<u>(60,062,493)</u>	<u>74,217,909</u>
Financing transactions		
Proceeds from debt issues	29,000,000	-
Debt repayment	(2,260,235)	(2,215,522)
Collection of restricted revenues	11,894,417	7,312,362
	<u>38,634,182</u>	<u>5,096,840</u>
(Decrease) increase in cash and cash equivalents	(14,430,084)	67,171,300
Cash and cash equivalents - beginning of year	130,961,876	63,790,576
Cash and cash equivalents - end of year	\$ 116,531,792	\$ 130,961,876

Summary of Significant Accounting Policies

For the year ended December 31, 2021

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

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

Summary of Significant Accounting Policies

For the year ended December 31, 2021

(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, 2021 or December 31, 2020.

(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 in the City's revenues.

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

User fees and other revenue

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

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.

Summary of Significant Accounting Policies

For the year ended December 31, 2021

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. Contributed tangible capital assets are recorded at their estimated fair value at the time of contribution 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 these estimates.

(j) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2021 component of the Financial Plan Bylaw, No. 7727-2021, adopted by Council on May 11, 2021.

(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 term to maturity of three months or less.

(m) Portfolio Investments

Investments with an original term to maturity 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.

Summary of Significant Accounting Policies

For the year ended December 31, 2021

(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, 2021

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2021 were comprised as follows:

	<u>Dec 31, 2021</u>	<u>Dec 31, 2020</u>
Cash	\$ 108,452,634	\$ 120,961,876
Cash equivalents	8,079,158	10,000,000
	<u>\$ 116,531,792</u>	<u>\$ 130,961,876</u>

Cash equivalents were comprised of a pooled mortgage fund or term deposits held at Canadian banking institutions with an effective interest rates of **4.82%** (1.90% for 2020).

2. Portfolio Investments

Portfolio investments include Canadian bank notes, Guaranteed Investment Certificates and BC Credit Union term deposits with effective interest rates of 0.85% - 2.69%. 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 2021 gains were \$Nil (\$319,170 for 2020).

The carrying value of Portfolio Investments at December 31, 2021 was **\$150,882,727** (\$90,320,234 for 2020). The market value at December 31, 2021 was **\$151,802,777** (\$90,540,977 for 2020).

3. Accounts Receivable

	<u>2021</u>	<u>2020</u>
Property Taxes	\$ 5,594,269	\$ 6,824,750
Other Governments	3,178,097	1,394,155
General and Accrued Interest	4,257,060	4,320,952
Development Cost Charges	<u>3,395,482</u>	<u>2,660,826</u>
	16,424,908	15,200,683
Less: Allowance for Doubtful Accounts	<u>(186,896)</u>	<u>(168,099)</u>
	<u>\$ 16,238,012</u>	<u>\$ 15,032,584</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. As part of each loan issuance, 1% of the gross debt proceeds are held back by the MFA to form the MFA's Debt Reserve Fund (DRF). The amounts in the DRF are held in trust for each borrower by the MFA, as protection against borrower default. Upon maturity of each debt issue, the DRF and any interest earned is discharged to the borrower. 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 **\$1,121,812** (\$814,397 for 2020).

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

6. Accounts Payable and Accrued Liabilities

	<u>2021</u>	<u>2020</u>
Accounts Payable:		(Restated-Note 24)
General	\$ 9,779,172	\$ 8,237,574
Other Governments	14,853,709	12,951,353
Salaries and Wages	<u>1,639,827</u>	<u>960,069</u>
	26,272,708	22,148,996
Accrued Liabilities:		
Landfill Liability	3,750,986	4,078,820
Vacation Pay	887,756	686,557
Other Employment Benefits	<u>1,124,066</u>	<u>1,133,523</u>
	5,762,808	5,898,900
	\$ 32,035,516	\$ 28,047,896

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 2.16% (2% for 2020) and the discount rate was 2.59% (2.43% for 2020). As at the Consolidated Financial Statement date the feasibility of a revised closure plan is being considered. Should a revised plan be approved by the provincial regulator, it is expected the liability will increase.

7. Contingencies and Commitments:

- (a) 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) 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) The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated ("E-Comm") whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The city has 1 Class A share and 2 Class B shares (of a total of 36 Class A shares and 19 Class B shares issued and outstanding as of December 31, 2021).

As a class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	December 31, 2020	Additions	Revenue earned	December 31, 2021
Property taxes	\$ 7,631,955	\$ 16,481,461	\$ 15,524,180	\$ 8,589,236
Connection Revenues	1,481,290	1,119,944	759,740	1,841,494
Other	<u>6,173,153</u>	<u>5,441,923</u>	<u>3,980,106</u>	<u>7,634,970</u>
	\$ <u>15,286,398</u>	\$ <u>23,043,328</u>	\$ <u>20,264,026</u>	\$ <u>18,065,700</u>

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	December 31, 2020	Collections/Interest	Disbursements	December 31, 2021
Development cost charges	\$ 15,030,851	\$ 8,825,955	\$ (2,779,710)	\$ 21,077,096
Parkland acquisition charges	2,071,971	124,020	-	2,195,991
Other	<u>13,636,042</u>	<u>2,944,442</u>	<u>(1,770,458)</u>	<u>14,810,026</u>
	\$ <u>30,738,864</u>	\$ <u>11,894,417</u>	\$ <u>(4,550,168)</u>	\$ <u>38,083,113</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, 2021. The valuation resulted in a cumulative unamortized actuarial loss of **\$64,200** at December 31, 2021, (cumulative unamortized gain of \$30,300 for 2020). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2021 was **\$3,145,300**, (\$3,348,200 for 2020) comprised as follows:

	<u>2021</u>	<u>2020</u>
Accrued benefit obligation, beginning of year	\$ 3,317,900	\$ 3,329,400
Add: Current service costs	200,400	172,200
Interest on accrued benefit obligation	49,100	96,800
Actuarial loss	82,300	574,800
Less: Benefits paid during the year	<u>(440,200)</u>	<u>(855,300)</u>
Accrued benefit obligation, end of year	3,209,500	3,317,900
Add: Unamortized actuarial (loss)/gain	<u>(64,200)</u>	<u>30,300</u>
Accrued Benefit liability	<u>3,145,300</u>	<u>3,348,200</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

10. Employee Future Benefits (cont'd)

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

	<u>2021</u>	<u>2020</u>
Discount rate (long-term borrowing rate)	2.25 %	1.50 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.73 %	2.59 %
Estimated average remaining service life of employees (years)	12.0	11.0

11. Debt

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. During the year, the City's outstanding debt balance was reduced by a combination of direct principal payments and sinking fund earnings totaling **\$2,700,592** (\$2,614,854 for 2020). Interest payments for the year totalled **\$1,581,216** (\$1,220,765 for 2020).

The gross amount of debt less sinking fund installments and actuarial adjustments to date are as follows:

MFA Issue	Bylaw No.	Purpose	Rate	Due	Gross Debt	Cumulative Payments	2021 Debt Outstanding	2020 Debt Outstanding
93	6246	Downtown Civic Facilities	5.70%	2027	32,100,000	21,317,769	10,782,231	12,410,564
99	6246	Downtown Office Complex	5.00%	2026	16,300,000	11,048,247	5,251,753	6,207,226
121	6560	Animal Shelter	2.90%	2027	625,000	333,508	291,492	334,621
121	6559	Cemetery Expansion	2.90%	2037	1,520,000	389,978	1,130,022	1,180,454
121	6679	Cemetery Expansion	2.90%	2037	700,000	179,595	520,405	543,630
153	6558	Fire Hall #4	2.41%	2031	6,000,000	-	6,000,000	-
153	7370	Leisure Ctr. Reno	2.41%	2046	3,500,000	-	3,500,000	-
153	7371	Synthetic Field	2.41%	2046	7,000,000	-	7,000,000	-
153	7372	Albion Community Ctr.	2.41%	2046	8,500,000	-	8,500,000	-
153	7374	Hammond Community Ctr.	2.41%	2046	2,000,000	-	2,000,000	-
153	7376	MRSS Track Facility	2.41%	2046	2,000,000	-	2,000,000	-
					<u>80,245,000</u>	<u>33,269,097</u>	<u>46,975,903</u>	<u>20,676,495</u>

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>
2022	\$ 3,543,365
2023	3,590,639
2024	3,639,248
2025	3,689,229
2026	3,740,622
Thereafter	19,159,180
Sinking Fund earnings	<u>9,613,620</u>
	<u>\$ 46,975,903</u>

The City has the following authorized but unissued financing available as at December 31, 2021:

<u>L/A Bylaw</u>	<u>L/A Amount</u>	<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6560	\$ 275,000	#6679	\$ 1,100,000
#7373	1,000,000	#7374	500,000
#7375	1,000,000	#7376	<u>500,000</u>
#7377	23,500,000		
		Total	\$ <u>27,875,000</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

12. Tangible Capital Assets

	Net book value	
	2021	2020
Land	\$ 287,303,392	\$ 271,742,707
Buildings	85,896,611	77,357,035
Transportation network	216,622,442	216,737,333
Storm sewer system	222,817,744	222,065,866
Fleet and equipment	20,263,737	17,771,496
Technology	6,217,561	6,516,919
Water system	136,157,705	134,784,335
Sanitary sewer system	141,032,148	138,719,265
Other	38,013,710	36,752,632
	<u>\$ 1,154,325,050</u>	<u>\$ 1,122,447,588</u>

For additional information, see the Schedule of Tangible Capital Assets (Schedule 1)

During the year there were no write-downs of assets (2020 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$16,435,062** (\$21,023,012 for 2020) 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 2021 is **\$1,292,740,765** (\$1,259,078,406 for 2020) and is distributed as follows:

		2021	2020
			Restated - Note 24
Operating surplus	General	\$ 8,563,194	\$ 6,662,021
	Sewer	5,966,930	6,270,330
	Water	<u>13,707,170</u>	<u>16,656,631</u>
		28,237,294	29,588,982
Equity in the capital funds	General	842,930,177	822,245,719
	Sewer	142,398,327	139,718,499
	Water	<u>139,437,695</u>	<u>138,119,026</u>
		1,124,766,199	1,100,083,244
Reserves	Funds	44,524,272	37,237,663
	Accounts	<u>95,213,000</u>	<u>92,168,517</u>
		139,737,272	129,406,180
Accumulated Surplus		<u>\$ 1,292,740,765</u>	<u>\$ 1,259,078,406</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

15. Reserves

	December 31, 2020	Interest Allocated	Contributions/ Transfers	Use of Reserves	December 31, 2021
Reserve Funds					
Local Improvement	\$ 2,661,126	\$ 8,621	\$ -	\$ -	\$ 2,669,747
Equipment Replacement	18,496,667	101,465	3,445,707	(2,460,568)	19,583,271
Capital Works	10,565,706	57,966	5,552,549	-	16,176,221
Fire Department Capital Acquisition	3,546,671	17,449	1,927,755	(1,397,173)	4,094,702
Sanitary Sewer	1,198,573	7,169	21,462	-	1,227,204
Land	768,920	4,207	-	-	773,127
Total Reserve Funds	<u>37,237,663</u>	<u>196,877</u>	<u>10,947,473</u>	<u>(3,857,741)</u>	<u>44,524,272</u>
Reserve Accounts					
Specific Projects - Capital	15,969,700	-	927,402	(3,097,341)	13,799,761
Specific Projects - Operating	11,258,271	-	5,781,447	(7,192,834)	9,846,884
Self Insurance	734,261	3,287	45,000	(128,739)	653,809
Police Services	12,830,122	70,089	1,527,275	(4,680,522)	9,746,964
Fire Services	-	-	485,230	-	485,230
Core Development	2,812,203	13,139	5,749,667	(6,850,837)	1,724,172
Recycling	3,926,764	21,705	269,848	(111,423)	4,106,894
Community Safety Initiatives	906,857	-	-	(134,111)	772,746
Building Inspections	3,549,607	19,423	-	-	3,569,030
Gravel Extraction	891,383	4,982	19,992	(3,500)	912,857
Community Works (Gas Tax)	717,813	4,313	616,463	(372,013)	966,576
Facility Maintenance	120,587	4,039	2,125,000	(1,801,482)	448,144
Snow Removal	850,061	-	-	-	850,061
Park & Recreation Improvements	4,738,602	-	2,394,214	(1,822,795)	5,310,021
Cemetery Maintenance	164,517	-	92,323	-	256,840
Infrastructure Sustainability (Town Centre Bldgs)	6,280	-	762,211	(768,491)	-
Infrastructure Sustainability (Roads)	5,433,724	31,552	3,792,315	(3,842,173)	5,415,418
Infrastructure Sustainability (Drainage)	2,721,578	16,963	942,692	(339,640)	3,341,593
Drainage Improvements	4,214,589	27,578	2,000,239	(444,534)	5,797,872
Gaming Revenues	2,030,682	-	780,946	(558,132)	2,253,496
Self Insurance (Sewer)	165,436	-	6,504	-	171,940
Self Insurance (Water)	145,748	-	6,504	-	152,252
Specific Projects (Sewer)	10,116,388	-	5,310,469	(3,664,754)	11,762,103
Specific Projects (Water)	7,863,344	-	8,560,325	(3,555,332)	12,868,337
Total Reserve Accounts	<u>92,168,517</u>	<u>217,070</u>	<u>42,196,066</u>	<u>(39,368,653)</u>	<u>95,213,000</u>
Total Reserves	<u>\$ 129,406,180</u>	<u>413,947</u>	<u>53,143,539</u>	<u>(43,226,394)</u>	<u>139,737,272</u>

16. 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:

	2021	2021 Budget	2020
Municipal Tax Levies	\$ 99,296,699	\$ 99,130,772	\$ 94,914,905
Levies for other authorities			
School taxes	42,974,954	42,992,343	35,174,508
TransLink	8,277,785	8,280,503	7,617,871
British Columbia Assessment	1,259,526	1,259,644	1,210,627
Metro Vancouver Regional District	1,693,254	1,693,750	1,476,913
Dyking Districts	744,042	744,042	730,556
Municipal Finance Authority	6,003	6,005	5,644
Total Collections for Others	<u>54,955,564</u>	<u>54,976,287</u>	<u>46,216,119</u>
Total Tax Levies	<u>\$ 154,252,263</u>	<u>\$ 154,107,059</u>	<u>\$ 141,131,024</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

17. Government Transfers

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

	2021			2020
	Capital	Operating	Total	Total
Federal Gov't	\$ 1,069,155	\$ 628,463	\$ 1,697,618	\$ 918,996
Provincial Gov't	355,064	2,163,197	2,518,261	8,204,151
TransLink	882,409	1,677,278	2,559,687	1,838,502
Other	25,564	2,000	27,564	43,324
Total	<u>\$ 2,332,192</u>	<u>\$ 4,470,938</u>	<u>\$ 6,803,130</u>	<u>\$ 11,004,973</u>

18. 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, 2020	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2021
Latecomer Fees	\$ 15,234	\$ -	\$ 161,803	\$ 177,037	\$ -
Cemetery Perpetual Care	1,335,821	13,433	74,961	13,433	1,410,782
Election Surplus	8,642	48	-	-	8,690
Metro Vancouver Sewer & Drainage District	733,732	-	2,441,899	953,565	2,222,066
TransLink	220,075	-	1,311,665	612,292	919,448
Road 13 Dyking District	1,443,905	-	173,639	196,564	1,420,980
Albion Dyking District	2,109,753	-	300,468	8,736	2,401,485
	<u>\$ 5,867,162</u>	<u>\$ 13,481</u>	<u>\$ 4,464,435</u>	<u>\$ 1,961,627</u>	<u>\$ 8,383,451</u>

19. Expenses and Expenditures by Object

	Capital		2021 Total	2021 Budget	2020 Total
	Operations	Acquisitions			
Goods and services	\$ 70,531,201	\$ 40,189,670	\$ 110,720,871	\$ 267,807,617	\$ 114,417,344
Wages and salaries	50,488,315	819,944	51,308,259	54,630,845	45,198,372
Interest	1,630,317	-	1,630,317	2,300,942	1,317,565
Total	122,649,833	41,009,614	163,659,447	324,739,404	160,933,281
Amortization expenses	23,863,066	-	23,863,066	24,037,321	23,641,391
Contributed tangible capital assets	-	16,435,062	16,435,062	20,000,000	21,023,012
Total Expenses and Expenditures	<u>\$ 146,512,899</u>	<u>\$ 57,444,676</u>	<u>\$ 203,957,575</u>	<u>\$ 368,776,725</u>	<u>\$ 205,597,684</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

20. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 11, 2021. 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 the reconciliation of the amounts presented on the financial statements to the approved budget:

Revenue	
Taxation	\$ 99,130,772
User fees and other revenue	49,956,147
Other	49,984,737
Contributed subdivision infrastructure	<u>20,000,000</u>
Total Revenue	<u>219,071,656</u>
Expenses	
Protective services	47,815,543
Transportation services	26,742,409
Recreation and cultural	26,535,488
Water utility	18,004,850
Sewer utility	14,930,985
General Government	22,083,435
Planning, public health and other	<u>7,867,485</u>
Total expenses	<u>163,980,195</u>
Annual Surplus	<u>\$ 55,091,461</u>
Less:	
Capital expenditures	204,796,530
Debt repayment	3,304,398
Add:	
Interfund transfers	77,580,142
Amortization	24,037,321
Borrowing proceeds	<u>51,392,004</u>
Financial Plan Bylaw	<u>\$ -</u>

21. Contractual Rights

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, 2021

22. 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 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 **\$3,848,908** (2020 \$3,672,047) for employer contributions while employees contributed **\$3,218,889** (2020 \$3,087,136) to the plan in fiscal 2021.

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.

23. 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

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

23. Segmented Information (cont'd)

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. Commercial operations are also included in this segment.

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.

24. Prior Period Adjustment

The City contracts its policing services to the Royal Canadian Mounted Police (RCMP). Over the past several years, the RCMP has been engaged with its members in the formation of their first collective agreement, which was ratified in August 2021. The newly formed collective agreement provides for retroactive pay to members for services starting in 2017. The City has not previously accrued for retroactive pay during the negotiations.

As the liability for retroactive pay is linked to the timing of service provision, the City has retroactively adjusted the Consolidated Financial Statements to reflect estimated prior year costs related to the new collective agreement.

The prior year comparative figures have been adjusted as follows:

	<u>Previously Reported</u>	<u>Increase (Decrease)</u>	<u>Restated</u>
Accumulated surplus - beginning of year	\$1,209,359,166	\$(2,482,649)	\$1,206,876,517
Accounts payable	23,613,524	4,434,372	28,047,896
Net financial assets	124,223,492	(4,434,372)	119,789,120
Expenses	134,535,402	1,951,723	136,487,125
Accumulated surplus - end of year	1,263,512,778	(4,434,372)	1,259,078,406

Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2021

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 143,675	\$ 988,855
Other revenues	5,973,439	509,180	2,035,266	20,448,105	14,109,201
Government transfers	1,634,867	3,189,959	1,031,558	-	499,593
Development revenue	2,998	1,676,683	1,949,106	139,031	940,634
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Asset disposal gain(loss)	(4,723)	(877,632)	38,847	(184,408)	(535,309)
Contributed infrastructure	<u>-</u>	<u>8,361,722</u>	<u>6,218,900</u>	<u>677,688</u>	<u>1,176,752</u>
Total Revenue	7,606,581	12,859,912	11,273,677	21,224,091	17,179,726
Expenses					
Operating:					
Goods and services	23,292,538	4,551,798	9,578,753	12,276,298	10,018,700
Labour	19,432,264	6,349,505	8,155,771	1,734,338	610,128
Debt Servicing	<u>108,964</u>	<u>-</u>	<u>948,472</u>	<u>-</u>	<u>-</u>
Sub total	42,833,766	10,901,303	18,682,996	14,010,636	10,628,828
Amortization	<u>2,216,076</u>	<u>11,897,416</u>	<u>2,580,227</u>	<u>2,746,906</u>	<u>2,766,521</u>
Total Expenses	<u>45,049,842</u>	<u>22,798,719</u>	<u>21,263,223</u>	<u>16,757,542</u>	<u>13,395,349</u>
Excess (deficiency) of revenue over expenses	\$ <u>(37,443,261)</u>	\$ <u>(9,938,807)</u>	\$ <u>(9,989,546)</u>	\$ <u>4,466,549</u>	\$ <u>3,784,377</u>

Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2021

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2021 Actual	Total Budget	Total 2020 Actual Restated - Note 23
\$ -	\$ -	\$ 2,388,360	\$ 95,775,809	\$ 99,296,699	\$ 99,130,772	\$ 94,914,905
2,225,402	1,935,457	3,261,150	-	50,497,200	49,956,147	45,433,301
423,753	-	23,400	-	6,803,130	13,873,679	11,004,973
296,294	-	11,277	-	5,016,023	33,683,054	13,801,911
-	-	-	2,411,236	2,411,236	2,428,004	5,286,485
-	-	-	780,946	780,946	-	323,738
(1,553)	-	(260)	500,000	(1,065,038)	-	(3,099,311)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,435,062</u>	<u>20,000,000</u>	<u>21,023,012</u>
2,943,896	1,935,457	5,683,927	99,467,991	180,175,258	219,071,656	188,689,014
6,156,531	754,626	3,901,957	-	70,531,201	83,011,087	67,122,046
11,209,220	-	2,997,089	-	50,488,315	54,630,845	44,406,123
<u>125,976</u>	<u>403,052</u>	<u>43,853</u>	<u>-</u>	<u>1,630,317</u>	<u>2,300,942</u>	<u>1,317,565</u>
17,491,727	1,157,678	6,942,899	-	122,649,833	139,942,874	112,845,734
<u>1,425,292</u>	<u>-</u>	<u>230,628</u>	<u>-</u>	<u>23,863,066</u>	<u>24,037,321</u>	<u>23,641,391</u>
<u>18,917,019</u>	<u>1,157,678</u>	<u>7,173,527</u>	<u>-</u>	<u>146,512,899</u>	<u>163,980,195</u>	<u>136,487,125</u>
\$ <u>(15,973,123)</u>	\$ <u>777,779</u>	\$ <u>(1,489,600)</u>	\$ <u>99,467,991</u>	\$ <u>33,662,359</u>	\$ <u>55,091,461</u>	\$ <u>52,201,889</u>

Schedule of Tangible Capital Assets

Schedule 1

For the year ended December 31, 2021

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 271,742,707	\$ 133,225,678	\$ 351,884,173	\$ 295,595,030
Additions	15,560,685	11,428,597	7,377,235	5,340,913
Disposals	-	(187,754)	(2,362,402)	(704,494)
	<u>287,303,392</u>	<u>144,466,521</u>	<u>356,899,006</u>	<u>300,231,449</u>
Accumulated Amortization				
Opening balance	-	55,868,643	135,146,840	73,529,164
Amortization expense	-	2,881,585	7,113,536	4,068,653
Effect of disposals	-	(180,318)	(1,983,812)	(184,112)
	<u>-</u>	<u>58,569,910</u>	<u>140,276,564</u>	<u>77,413,705</u>
Net Book Value as at December 31, 2021	\$ <u>287,303,392</u>	\$ <u>85,896,611</u>	\$ <u>216,622,442</u>	\$ <u>222,817,744</u>
Net Book Value as at December 31, 2020	\$ 271,742,707	\$ 77,357,035	\$ 216,737,333	\$ 222,065,866

¹ Historical cost includes work in progress at December 31, 2021 of **\$31,977,067** (\$20,064,975 for 2020) comprised of: Land \$614,988 (\$631,732 for 2020); Buildings \$20,275,525 (\$10,259,878 for 2020); Transportation network \$876,825 (\$806,550 for 2020); Storm system \$24,641 (\$180,344 for 2020); Fleet and equipment \$430,962 (\$169,640 for 2020); Technology \$177,218 (\$416,509 for 2020); Water system \$1,960,180 (\$2,383,718 for 2020); Sanitary system \$6,697,799 (\$5,039,278 for 2020); and Other \$918,930 (\$177,325 for 2020). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2020) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$967,734 (\$1,091,973 for 2020) and Structures at \$37,045,974 (\$35,660,657 for 2020)

Schedule of Tangible Capital Assets Continued

Fleet and Equipment	Technology	Water System	Sanitary System	Other³	Total
\$ 33,722,110	\$ 15,227,025	\$ 176,010,509	\$ 192,366,192	\$ 54,919,553	\$ 1,524,692,977
4,454,888	879,355	4,135,138	5,629,791	2,638,074	57,444,676
<u>(473,485)</u>	<u>(125,666)</u>	<u>(325,140)</u>	<u>(1,138,525)</u>	<u>(272,469)</u>	<u>(5,589,935)</u>
37,703,513	15,980,714	179,820,507	196,857,458	57,285,158	1,576,547,718
15,950,614	8,710,106	41,226,174	53,646,927	18,166,921	402,245,389
1,922,056	1,176,648	2,577,358	2,756,068	1,367,162	23,863,066
<u>(432,894)</u>	<u>(123,601)</u>	<u>(140,730)</u>	<u>(577,685)</u>	<u>(262,635)</u>	<u>(3,885,787)</u>
<u>17,439,776</u>	<u>9,763,153</u>	<u>43,662,802</u>	<u>55,825,310</u>	<u>19,271,448</u>	<u>422,222,668</u>
<u>\$ 20,263,737</u>	<u>\$ 6,217,561</u>	<u>\$ 136,157,705</u>	<u>\$ 141,032,148</u>	<u>\$ 38,013,710</u>	<u>\$ 1,154,325,050</u>
\$ 17,771,496	\$ 6,516,919	\$ 134,784,335	\$ 138,719,265	\$ 36,752,632	\$ 1,122,447,588

For the year ended December 31, 2021 (unaudited)

Grant Received

Balance of BC Safe Restart Grant \$ 2,286,400

Application of Grant

Lost revenue* 1,151,287

Operational adaptations** 969,500

Total Application \$ 2,120,787

Balance Remaining \$ 165,613

* Lost revenues are comprised of revenue shortfalls associated with the closure of City Recreation facilities

**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

	2021	2020	2019	2018	2017	2011
Population ¹	94,742	92,056	91,222	88,626	87,713	77,402
Registered Voters ²	59,750	59,750	59,750	59,730	58,284	51,089
Local Unemployment Rate ³	5.5%	7.2%	4.9%	4.9%	5.1%	7.3%
Municipal Full-Time Employees ⁴	402	405	375	388	385	355
Number of Residents Employed by Industry ⁵						
1 Retail Trade	6,344					3,078
2 Construction	6,224					2,982
3 Health Care and Social Assistance	5,822					2,736
4 Manufacturing	3,819					2,985
5 Educational Services	3,472					2,233
6 Accommodation and Food Services						3,078
7 Professional, Scientific, Technical Services						2,982
8 Public Administration						2,736
9 Wholesale Trade and Transportation						2,985
10 Administrative and Support, Waste Management and Remediation Services						2,233
Number of Schools ⁶						
Elementary Schools	18	18	18	17	17	16
Secondary Schools	5	5	5	5	5	5
Alternate/Special Education Schools	4	4	4	4	4	4
Continuing Education Facilities	1	1	1	1	1	1
Private Schools	5	5	5	5	5	5
Preschools	21	17	17	17	16	20
Day Care Centres	133	126	120	114	117	115
No. of Properties (Folios)	32,882	32,396	31,816	31,817	30,883	27,943
Land Area-Designated Land Use (in Ha) ⁷						
⁸						
Residential	5,406	5,412	5,412	5,428	5,437	5,651
Agricultural	3,562	3,562	3,562	3,562	3,562	3,590
Forest	2,443	2,442	2,442	2,442	2,442	2,443
Park/Conservation	2,065	2,059	2,059	2,044	2,041	1,954
Employment	914	914	914	914	914	710
Institutional/Civic	281	281	281	281	277	336
Mixed Use	77	77	77	77	75	76
Total Designated Land	14,748	14,748	14,748	14,748	14,748	14,760
Non-Designated Land	11,962	11,962	11,962	11,962	11,962	11,950
Total Land Area (in Ha)	26,710	26,710	26,710	26,710	26,710	26,710
Roads (in Km) ⁹						
Paved	496	494	492	489	488	470
Unpaved	5.0	5.1	6	6	6	6
Sewer Lines (in Km) ⁹						
Sanitary	344	346	340	338	328	270
Storm	398	398	395	358	336	291
Water Lines (in Km) ⁹						
	435	435	432	431	405	382
Parks Area in Ha (No. of Parks in Brackets) ¹⁰						
Municipal ¹¹	(69) 278	(69) 276	(68) 275	(72) 273	(70) 271	(58) 254
Regional ¹²	(3) 631	(3) 627	(3) 611	(3) 600	(3) 595	(2) 416
Provincial ¹³	(1) 62,540	(1) 62,540	(1) 62,540	(1) 62,540	(1) 62,540	(1) 55,596

¹ BC Stats - Population Estimate Report February 2021

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

³ Statistics Canada - December 2020 Monthly Labour Force Survey Estimates for Metro Vancouver

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

⁵ Statistics Canada - www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfss041-eng.htm

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

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

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

⁹ Maple Ridge Engineering Department

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

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

¹² Metro Vancouver Regional Parks.

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

General Comparative Statistics

	2021	2020	2019	2018	2017	2011
Dog Licences Issued ¹⁴	6,752	7,233	7,808	11,005	7,881	8,567
Business Licences Issued ¹⁴	5,153	5,051	4,853	4,533	4,671	4,199
Building Permits ¹⁵						
Total Issued	5,395	4,721	4,374	4,897	4,756	796
Value	\$244,545,546	\$263,384,599	\$215,044,847	\$159,363,948	\$291,356,000	\$134,356,000

Police ¹⁶						
RCMP Members	103.0	103.0	103.0	102.0	101.0	84.0
Emergency Response Team (ERT)	1.37	1.32	1.2	1.2	1.2	1.7
Forensic Identification Service (FIS)	2.85	2.75	2.7	2.6	2.6	2.7
Integrated Homicide Investigation (IHIT)	3.08	3.08	2.8	2.7	2.7	3.1
LMD Reconstructionists (ICARS)	0.61	0.63	0.4	0.6	0.6	0.8
Police Dog Service (PDS)	1.58	1.51	1.5	1.5	1.5	1.7
Real Time Intelligence Centre	0.14	0.17	—	—	—	—
Auxiliary Police Officers	—	—	4.0	3.0	11.0	23.0

Fire Personnel: ¹⁷						
Fire Chiefs	1	1	1	1	1	2
Deputy Chief	2	1	1	1	1	—
Assistant Fire Chiefs	4	5	5	4	4	4
Fire Training Officer	2	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	44	42	41	43	32
Paid-on-call: - Hall No. 1	30	30	27	32	25	29
- Hall No. 2	17	15	19	22	18	20
- Hall No. 3	24	20	21	21	18	15
- Hall No. 4	15	18	—	—	—	—

Comparative Financial Data

Accumulated Surplus	2021	2020	2019	2018	2017	2011
Funded Reserves	\$ 139,737,272	\$ 129,406,180	\$ 105,876,684	\$ 104,234,050	\$ 97,655,593	\$ 52,907,465
Equity in Capital Assets	1,124,766,199	1,100,083,244	1,072,349,752	1,021,045,792	968,496,294	775,302,166
Operating Surplus	28,237,294	29,588,982	31,132,730	33,425,372	31,787,778	11,435,382
Total Surplus and Reserves	\$1,292,740,765	\$1,259,078,406	\$1,209,359,166	\$1,158,703,214	\$1,097,939,665	\$839,645,013
Long Term Debt						
Parks & Recreation	\$ 32,469,008	\$ 10,899,043	\$ 12,289,807	\$ 13,642,382	\$ 14,957,815	\$ 22,125,645
Protective Services	6,291,492	334,621	376,098	415,967	454,309	—
Public Health	1,650,427	1,724,086	1,794,921	1,863,011	1,928,492	—
General Government	6,564,976	7,718,745	8,830,524	9,901,271	10,933,091	16,379,839
Total General Fund	\$ 46,975,903	\$ 20,676,495	\$ 23,291,350	\$ 25,822,631	\$ 28,273,707	\$ 38,505,484
Debt Per Capita	\$ 496	\$ 225	\$ 255	\$ 291	\$ 322	\$ 528
Debt Payment as a percentage of Operating Expenses	3.5%	3.5%	3.5%	4.0%	4.0%	4.2%
Remaining Debt Servicing Capacity	\$30,638,658	\$ 25,944,660	\$ 24,615,886	\$ 21,380,501	\$ 26,473,494	\$ 12,948,696

¹⁵ Maple Ridge Building Department

¹⁶ Ridge Meadows RCMP Detachment

¹⁷ 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 and amended under Bylaw #7670-2020, adopted on October 13, 2020.

2021 Permissive Tax Exemptions - Taxes Forgone		
Property	Address	Taxes Foregone
BC Society for the Prevention of Cruelty to Animals	10235 Jackson Road	\$ 38,080
Cam Neely Arena (90% exemption)	23588 Jim Robson Way	43,220
Fraternal Order of Eagles	23461 132 Avenue	27,464
Girl Guides of Canada	26521 Ferguson Avenue	17,867
Golden Ears Winter Club (95% exemption)	23588 Jim Robson Way	24,985
Katie's Place	10255 Jackson Road	4,235
Region View Recreation Services (Maple Ridge Golf Course)	20818 Golf Lane	25,091
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	100,644

Permissive Tax Exemptions

Property	Address	Taxes Foregone
Maple Ridge Search and Rescue Society	23598 Jim Robson Way	6,232
Ridge Meadows Recycling Society	10092 236 Street	23,277
Ridge Meadows Seniors Society	12148 224 Street	44,094
Ruskin Community Hall	28395 96 Avenue	6,716
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	21,460
Heritage		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 7,147
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,408
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	9,006
Old Japanese School House (Fraser Information Society)	11739 223 Street	5,513
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	3,173
Churches		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 5,825
BC Conference of Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	68,867
Burnett Fellowship Baptist Church	20639 123 Avenue	8,191
Christian Life Assembly	11756 232 Street	13,671
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	9,923
Church of Jesus Christ of Latter Day Saints in Canada	11750 207 Street	9,668
Church of the Nazarene	21467 Dewdney Trunk Road	9,732
Congregation of the Haney Presbyterian Church	11858 216 Street	12,176
Foursquare Gospel Church of Canada	28304 96 Avenue	6,878
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	9,742
High Way Church	21746 Lougheed Highway	10,721
Jamia Riyadhul Jannah British Columbia Foundation	27079 River Road	2,399
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	8,045
Maple Ridge Baptist Church	22155 Lougheed Highway	112,455
Maple Ridge Christian Reformed Church	20245 Dewdney Trunk Road	9,292
NorthRidge Foursquare Church	11601 Laity Street	25,366
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	6,703
Ridge Meadows Open Door Church	11391 Dartford Street	3,321
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,297
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	13,314
St. John the Divine Anglican Church	21299 River Road	7,209
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	8,156
Trustees of the Congregation of the Golden Ears United Church	22165 Dewdney Trunk Road	32,542
Trustees of the Kanaka Creek Congregation of Jehovah's Witnesses	11770 West Street	9,837
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	5,929
Wildwood Fellowship Church	10810 272 Street	5,438
2021 Property Taxes Forgone Through Permissive Tax Exemptions		\$829,309

Major Property Tax Payers

Registered Owner	Primary Property	2021 Taxes
Fortis Energy Inc	Gas Lines	1,788,460.15
Haney Place Center Ltd	Haney Place Mall	807,773.85
Sun Life Assurance Co of Canada	Westgate Shopping Centre	798,566.98
1326445 BC Ltd	Valley Fair Mall	651,251.92
M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	605,701.37
Telus Communications Inc	Poles, Lines, Towers	569,783.81
Conwest (Hammond) GP Ltd	Developer	555,630.82
Viam Holdings Ltd	Strata Rental Units	506,609.32
Canadian Pacific Railway Co	Railway Tracks	482,268.61
E-One Moli Energy (Canada) Ltd	Manufacturer	427,956.51
487559 BC Ltd	Shopping Centre	418,665.68
Marv Jones Properties Ltd	Shopping Centre & Auto Dealership	416,822.44
Ridge Meadows U-Lok Ltd	Storage / Warehousing	345,845.50
Stella-Jones Inc	Storage / Warehousing	331,872.93
0800957 BC Ltd	Lumber Remanufacturing	315,412.60
1296487 BC Ltd		302,134.14
22475 Dewdney Trunk Road Inc	Maple Ridge Square	301,406.65
Damka Lumber & Development Ltd	Shopping Centre	296,539.15
Beta Enterprises Ltd	Retail	290,146.22
Ronald Martin Jones	Shopping Centre & Auto Dealership	289,716.31
Southcoast Reman Ltd	Manufacturer	283,429.77
Fraser Street Holdings Ltd	Offices	270,178.86
Anfor Holdings Ltd	Lumber Remanufacturing	264,070.43
Kerr Properties 002 Ltd	Developer	254,670.82
Mini Mall Storage Properties GP Ltd	Storage / Warehousing	251,208.37
Squamish Projects Ltd	Lumber Mills	248,463.31
Canadian Property Holdings (Maple Ridge) Inc	Retail	243,168.23
Royal Canadian Legion Maple Ridge Branch No. 088	Strata Rental Units / Legion	242,084.01
Loon Properties Inc	Property Management	226,411.95
Alpi Construction Inc	Condominium Development	225,977.27
Epic NE Albion Homes Ltd	Developer	218,976.57
Garmar Holdings Ltd	Industrial Land	216,398.30
Falcon Village Development Ltd	Developer	210,127.15
Fuller Watson Holdings Ltd	Retail	208,469.70
27222 Lougheed Highway Holdings Ltd		206,120.75

Assessment/Taxation Comparative Statistics

	2021	2020	2019	2018	2017	2016
Assessment for General Taxation						
Land	\$20,297,934,634	\$19,058,746,556	\$19,629,840,232	\$17,121,559,937	\$14,005,600,987	\$9,673,877,830
Less: Exempt Land	1,805,324,608	1,672,874,052	1,653,720,132	1,484,494,335	1,281,990,112	923,950,688
Net Land Assessment	\$18,492,610,026	\$17,385,872,504	\$17,976,120,100	\$15,637,065,602	\$12,723,610,875	\$8,749,927,142
Improvements	\$8,516,188,380	\$7,944,011,597	\$8,035,744,979	\$7,691,371,973	\$7,333,567,778	\$6,159,426,418
Less: Exempt Imp & Utilities	780,706,449	661,707,374	661,991,810	654,004,000	723,935,510	705,962,973
Net Improvement Assessment	\$7,735,481,931	\$7,282,304,223	\$7,373,753,169	\$7,037,367,973	\$6,609,632,268	\$5,453,463,445
Total Taxable Assessment	\$26,228,091,957	\$24,668,176,727	\$25,349,873,269	\$22,674,433,575	\$19,333,243,143	\$14,203,390,587
Assessment for School Taxation	\$25,917,102,128	\$24,357,135,264	\$25,007,976,179	\$22,386,228,842	\$19,151,491,833	\$14,161,239,272
General & Debt Tax Rates (per \$1,000)						
Residential (1)	2.9336	\$2.9933	\$2.7296	\$2.9087	\$3.2643	\$4.2942
Utilities (2)	38.0056	38.2743	38.5454	38.8320	39.0792	39.2517
Industrial (4)	15.3800	15.7222	19.9159	22.9767	25.5611	33.5554
Industrial, light (5)	7.6900	7.8611	8.6117	9.5555	10.6805	11.6578
Business/Other (6)	7.6900	7.8611	8.6117	9.5555	10.6805	11.6578
Seasonal/Recreational (8)	10.6032	10.1058	11.6256	12.1740	13.2826	14.9925
Farm (9)	17.5464	25.1315	33.9474	33.0176	33.2576	33.0777
School Tax Rate (per \$1,000)						
Residential (1)	\$1.3348	\$1.3754	\$1.2740	\$1.3342	\$1.4701	\$1.8936
Utilities (2)	12.8600	13.0300	13.2000	13.4000	13.4000	13.5000
Industrial (4)	0.0000	0.0000	3.7000	4.2000	4.8000	5.4000
Industrial, light (5)	3.8600	1.0561	3.7000	4.2000	4.8000	5.4000
Business/Other (6)	3.8600	1.1070	3.7000	4.2000	4.8000	5.4000
Seasonal/Recreational (8)	2.3300	0.7844	2.3000	2.5000	2.7000	3.1000
Farm (9)	6.9100	7.0500	7.1000	7.0000	6.9000	6.9000
Residential Tax Rate (per \$1,000)						
General (incl. Reg. Library)	\$2.9336	\$2.9933	\$2.7296	\$2.9087	\$3.2643	\$4.2942
Local School Levy	1.3348	1.3754	1.2740	1.3342	1.4701	1.8936
Regional District	0.0567	0.0526	0.0436	0.0476	0.0414	0.0549
Transit Authority (GVTA)	0.2586	0.2517	0.2216	0.2115	0.2193	0.2834
BC Assessment	0.0411	0.0426	0.0389	0.0403	0.0432	0.0543
Municipal Finance Authority	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	\$4.6250	\$4.7158	\$4.3079	\$4.5425	\$5.0385	\$6.5806
Utilities & Penalties						
Current Year's Levy	181,633,810	\$166,147,988	\$162,219,152	\$152,419,384	\$144,536,113	\$136,852,487
Per Capita	1,996	\$2,020	\$1,972	\$1,853	\$1,757	\$1,664
Collections	177,860,663	\$161,677,675	\$158,594,338	\$149,003,226	\$141,216,955	\$133,561,495
Percent of Levy	97.92%	97.31%	97.77%	97.76%	97.70%	97.60%
Gross Tax Collections	183,117,854	\$165,000,289	\$162,136,028	\$152,445,378	\$145,018,979	\$138,120,216
Percent of Current Levy	100.82%	99.31%	99.95%	100.0%	100.3%	100.9%
Taxes Outstanding	5,609,885	\$6,885,682	\$5,524,440	\$5,236,181	\$4,852,470	\$5,165,544

Property Assessments and Tax Rates & Total Taxes Levied

Analysis of 2021 Taxable Values

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
For General Purposes (\$ in 1,000's)	23,879,015	19,858	-	541,668	1,777,838	5,028	4,685
Percentage of Taxable Values	91.04%	0.08%	-	2.07%	6.78%	0.02%	0.02%
Percentage of General Taxation	78.91%	0.85%	-	4.69%	15.40%	0.06%	0.09%

Analysis of 2021 Rates

(Per \$1,000)

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreational	Farm
General	2.9336	38.0056	15.3800	7.6900	7.6900	10.6032	17.5464
Park & Rec Improvement Levy	0.0879	1.1386	0.4608	0.2304	0.2304	0.3177	0.5257
Drainage	0.0661	0.8558	0.3464	0.1732	0.1732	0.2388	0.3951
School Tax	1.3348	12.8600	1.5440	3.8600	3.8600	2.3300	3.4550
BC Assessment	0.0411	0.4731	0.4731	0.1137	0.1137	0.0411	0.0411
Municipal Finance Authority	0.0002	0.0007	0.0007	0.0007	0.0005	0.0002	0.0002
Regional District / 911							
Emergency	0.0567	0.1985	0.1928	0.1928	0.1389	0.0567	0.0567
Transit Authority	0.2586	2.3629	1.5254	0.9393	0.8690	0.1888	0.3563

Total Tax Levies

Last Five Fiscal Years Comparison

	2021	2020	2019	2018	2017
Municipal Tax Levies	\$ 99,296,699	\$ 94,914,905	\$ 90,205,710	\$ 85,645,660	\$ 81,729,003
Collected for other agencies					
School taxes	42,974,954	35,174,508	38,718,718	36,281,590	34,552,104
TransLink	8,277,785	7,617,871	6,929,231	6,139,075	5,622,711
British Columbia Assessment	1,259,526	1,210,627	1,142,457	1,074,697	995,188
Metro Vancouver	1,693,254	1,476,913	1,232,350	1,131,973	958,555
Regional District					
Dyking Districts	744,042	730,556	700,801	648,834	616,936
Municipal Finance Authority	6,003	5,644	5,671	5,052	4,328
Total collections for others	54,955,564	46,216,119	48,729,228	45,281,221	42,749,822
Total tax levies	\$154,252,263	\$141,131,024	\$138,934,938	\$130,926,881	\$124,478,825

Revenue & Expenses

Last Five Fiscal Years Comparison

	2021	2020	2019	2018	2017
Revenue					
Property Taxes	\$ 99,296,699	\$ 94,914,905	\$ 90,205,710	\$ 85,645,660	\$ 81,729,003
Fees	50,497,200	45,433,301	45,678,005	42,266,363	42,409,361
Investment Income	2,411,236	5,286,485	5,636,251	4,581,311	3,182,894
Developer Contributions	21,451,085	34,824,923	39,915,638	45,515,314	24,880,870
Government Transfers	7,584,076	11,328,711	7,130,538	6,643,750	4,995,621
Other Proceeds and Gains (losses)	<u>(1,065,038)</u>	<u>(3,099,311)</u>	<u>226,258</u>	<u>(1,470,673)</u>	<u>(807,330)</u>
	<u>\$180,175,258</u>	<u>\$188,689,014</u>	<u>\$188,792,400</u>	<u>\$183,181,725</u>	<u>\$156,390,419</u>
Expenses					
Analysis by Function					
Protective Services	\$ 45,049,842	\$ 42,305,469	\$ 39,271,854	\$ 37,458,755	\$ 38,065,340
Transportation Services	22,798,719	22,354,372	20,755,224	19,445,582	19,511,458
Recreation & Cultural	21,263,223	19,197,925	19,176,835	18,754,440	19,784,632
Water Utility	16,757,542	15,351,570	13,952,992	13,787,153	13,305,309
Sewer Utility	13,395,349	12,899,985	12,427,643	11,688,964	10,761,203
General Government	20,074,697	17,633,091	16,433,566	15,252,598	15,106,167
Planning, Public Health & Other	<u>7,173,527</u>	<u>6,744,713</u>	<u>11,142,947</u>	<u>6,030,684</u>	<u>5,818,396</u>
	<u>\$146,512,899</u>	<u>\$136,487,125</u>	<u>\$133,161,061</u>	<u>\$122,418,176</u>	<u>\$122,352,505</u>
Analysis by Object					
Goods and Services	\$ 70,531,201	\$ 66,688,598	\$ 67,039,401	\$ 57,454,958	\$ 57,540,668
Wages and Salaries	50,488,315	44,406,123	43,391,232	42,182,171	42,506,084
Interest and Financing Fees	1,630,317	1,317,565	1,462,295	1,612,938	1,720,537
Amortization Expense	<u>23,863,066</u>	<u>23,641,391</u>	<u>21,268,133</u>	<u>21,168,109</u>	<u>20,585,216</u>
	<u>\$146,512,899</u>	<u>\$136,053,677</u>	<u>\$133,161,061</u>	<u>\$122,418,176</u>	<u>\$122,352,505</u>
Annual Surplus	\$ 33,662,359	\$ 52,635,337	\$ 55,631,339	\$ 60,763,549	\$ 34,037,914
Net Financial Assets	\$121,352,218	\$119,789,120	\$113,108,683	\$114,978,159	\$104,609,403

Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	2021	2020	2019	2018	2017
Capital Acquisitions					
General Government	\$1,483,759	\$ 3,450,414	\$ 1,690,337	\$ 1,394,243	\$ 1,003,852
Transportation	16,301,780	17,759,718	18,588,276	29,127,646	19,814,880
Parks and Recreation	26,707,474	28,941,495	31,781,902	21,276,366	7,391,071
Protective Services	3,100,371	8,514,223	11,380,614	4,007,885	785,245
Public Health and Other	38,063	102,713	206,305	412,164	122,777
Sanitary Sewer & Waterworks	<u>9,813,230</u>	<u>10,775,442</u>	<u>19,217,524</u>	<u>18,322,636</u>	<u>9,159,613</u>
Total Capital Acquisitions	<u>\$57,444,676</u>	<u>\$69,544,005</u>	<u>\$82,864,958</u>	<u>\$74,540,940</u>	<u>\$38,277,439</u>
Source of Funding					
Revenue Funds	\$24,997,435	\$11,880,895	\$21,797,524	\$ 15,540,713	\$ 9,354,949
Reserve Funds	4,218,703	5,121,215	19,700,598	12,061,541	4,039,721
Contributed Assets	16,435,062	21,023,012	24,889,361	29,727,691	16,725,863
Grants	2,332,192	728,286	2,524,091	2,371,444	616,699
Development Fees & Other	<u>9,461,285</u>	<u>30,790,597</u>	<u>13,953,384</u>	<u>14,839,551</u>	<u>7,540,207</u>
Total Financing	<u>\$57,444,676</u>	<u>\$69,544,005</u>	<u>\$82,864,958</u>	<u>\$74,540,940</u>	<u>\$38,277,439</u>

Glossary

ACCUMULATED SURPLUS

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

AMORTIZATION

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

ANNUAL SURPLUS/DEFICIT

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

ASSETS

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

BC ASSESSMENT (BCA)

The independent organization that is responsible for establishing the assessed property values within British Columbia.

BUDGET

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

CAPITAL EXPENDITURES

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

CDMR DEVELOPMENTS LTD.

Municipality's wholly owned subsidiary.

CORPORATE MANAGEMENT TEAM (CMT)

Senior staff responsible for decisions on the day-to-day and long-term business affairs of the City.

DEPARTMENT

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

DEVELOPMENT COST CHARGES (DCC)

Fees and charges contributed by developers to support development and growth in the City.

DIVISION

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

EXPENDITURE

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

EXPENSE

A transaction that results in a decrease in economic resources.

FINANCIAL ASSET

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

FINANCIAL PLAN

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

FREEDOM OF INFORMATION (FOI)

Freedom of Information Act gives individuals rights to access information held by local government and protects their privacy by placing restrictions on local government when collecting or disclosing personal information.

FULL-TIME EQUIVALENT POSITION (FTE)

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

FUND

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

FUND BALANCE

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

GAIN (LOSS) ON DISPOSAL

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GOAL

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

GRANTS

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

GROSS DOMESTIC PRODUCT (GDP)

The monetary value of all the finished goods and services produced within a country's borders in a specific time

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

Glossary

the disposal of solid waste.

GVWD

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

INFRASTRUCTURE

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

LEED

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

LEVY

To impose taxes for the support of City activities.

LIBRARY

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

METRO VANCOUVER (FORMERLY GVRD)

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

MFA

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

NET BOOK VALUE

The historical cost of a tangible capital asset less accumulated amortization.

NET FINANCIAL POSITION

The excess or deficiency of financial assets over liabilities.

NON-FINANCIAL ASSET

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

OFFICIAL COMMUNITY PLAN (OCP)

The City's prime development planning document.

RCMP

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

facilities.

REVENUE

Sources of income financing the operations of the City.

RMRS – RIDGE MEADOWS RECYCLING SOCIETY

A community-based, charitable non-profit organization, in partnership with the City of Maple Ridge provides 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.

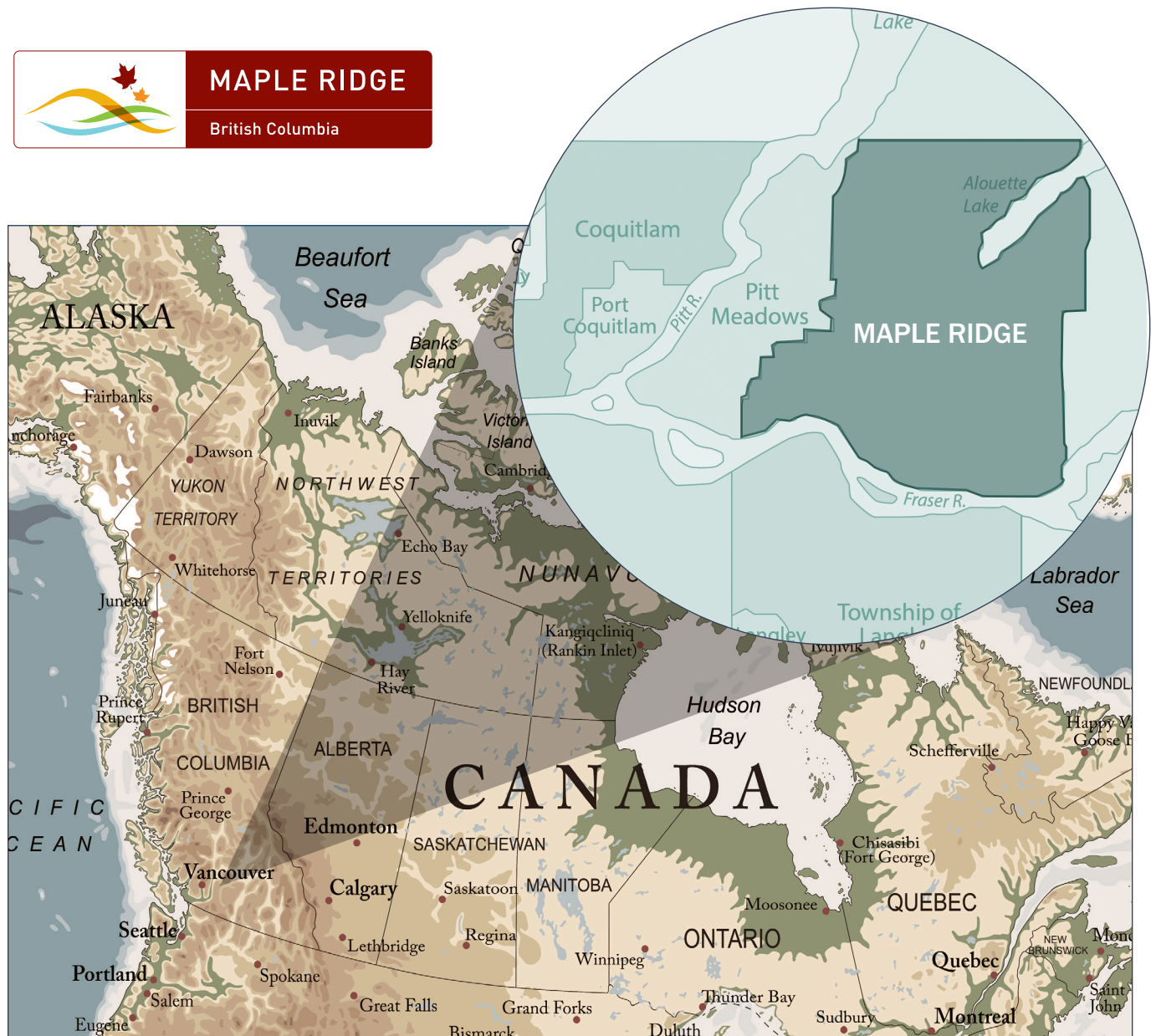
TRANSFERS TO/FROM OWN SOURCES

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