

Maple Ridge | British Columbia, Canada

2022 Annual Report

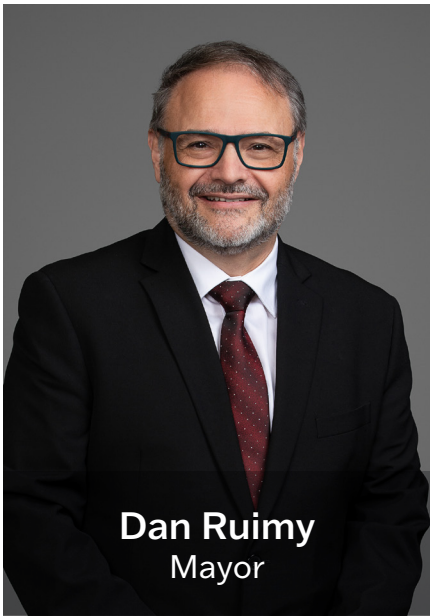
For the Fiscal Year Ended December 31, 2022



MAPLE RIDGE

British Columbia





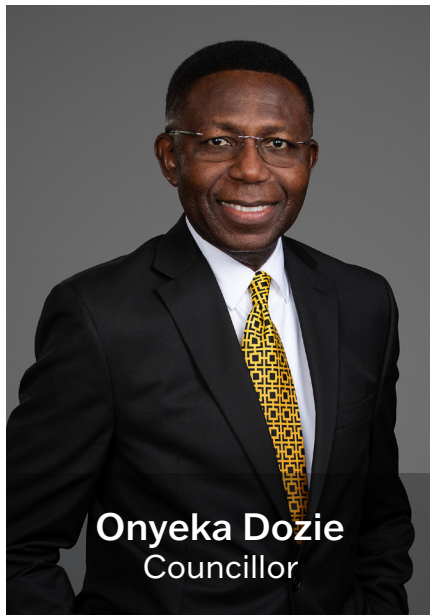
Dan Ruimy
Mayor



Maple Ridge Council
(2022 - Present)



Judy Dueck
Councillor



Onyeka Dozie
Councillor



Korleen Carreras
Councillor



Sunny Schiller
Councillor



Jenny Tan
Councillor



Ahmed Yousef
Councillor



2022 Annual Report
City of Maple Ridge
British Columbia, Canada

For the Fiscal Year ended December 31, 2022



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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, 2021. 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 32nd consecutive year.



About This Report

City of Maple Ridge
British Columbia, Canada

Annual Report
For the fiscal year ending
December 31, 2022

Prepared by the Finance Department of the City of Maple Ridge in collaboration with all City Divisions and Departments.
May 2023

Photography by Jon Ross Films, Oliver Rathonyi-Reusz of In View Images and Fred Armstrong, City of Maple Ridge.
Layout by the City of Maple Ridge Strategic Development, Communications & Public Engagement Department.
This report is available online and is printed in a limited quantity as part of the City's commitment to environmental sustainability

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Mayor's Introduction

DAN RUIMY, MAYOR



On behalf of Council, I am very pleased to present the 2022 Annual Report which delivers an overview of the City's financial performance for the fiscal year ending December 31, 2022. This report also provides residents with an update on the work currently underway in our community, along with the financial health of the corporation as part of our commitment to transparency and accountability.

I want to start my message by acknowledging that the City of Maple Ridge is located on the traditional and unceded lands of the Katzie First Nation and Kwantlen First Nation who have been stewards of this community for over 10,000 years. This acknowledgement is an important part of a journey of truth and reconciliation that is underway in our community and across the nation.

Council has had a busy beginning to our term which commenced in November.

As I noted in my inaugural address, residents have selected a combination of new voices and experienced public servants to guide the community for the next four years. Our commitment as a Council is to collaborate and debate the issues that come before us with passion and to acknowledge and respect the diversity of lived experiences and perspectives.

I want to take the opportunity to acknowledge my fellow Councillors; Councillor Dueck, Tan, Schiller, Dozie, Carreras, and Yousef as our strength is in the diversity of voices around the table. I would like to offer my thanks to the leadership team and staff at the City who serve the community with dedication and professionalism.

Annual Reports, by nature, are a look back on where we came from, and I would like to thank the previous Council for their hard work through challenging times, over the last four years.

Maple Ridge is growing at twice the pace of the national average. As such, there are many challenges, but even more opportunities to build the city of the future. The current Council has adopted the 2023-2026 Council Strategic Plan and the 2023-2027 Financial Plan to guide us on the path forward.

Unlike many communities, our average age is decreasing, as young families select Maple Ridge as their home. We are looking at investments in our transportation network, recreation facilities and attracting new investment and employment growth to ensure our City continues to offer an exceptional lifestyle for long time and new residents alike.

Finally, I want to thank our residents for the comments, feedback and support that we've received since we've taken office. Council is inspired by the people in our community that run businesses, volunteer to support sports and the arts and generously invest their time and efforts to help those in our community who are in need.

Thank you for taking the time to read through this Annual Report.

A handwritten signature in black ink, appearing to read 'Dan Ruimy'. The signature is stylized and fluid.

Dan Ruimy, Mayor



SCOTT HARTMAN, CAO



I am proud to present the 2022 Annual Report for the City of Maple Ridge, which reflects our financial position as of December 31, 2022.

I want to join Mayor Ruimy in acknowledging the work of the outgoing Council who helped navigate our community through the COVID-19 pandemic. They were steadfast in their focus on their vision for the community and the residents we serve.

Our new Council began their term in November with the development of their strategic plan that will guide the City's work during their four years in office.

Their vision and passion for our community, in creating a strong, resilient future for our citizens, is what will serve as the direction for each departmental work plan.

In addition to providing an account on the City's fiscal health, this report also highlights our organizational structure, the various departments within the City and their areas of responsibility, and how we measure progress on Council's Strategic Plan.

In 2024, Maple Ridge will celebrate 150 years of incorporation as a local government. From a community of a few hundred people, we are poised to pass the 100,000-population mark within the term of this Council. In another 15 to 20 years we are projected to have 150,000 residents.

What our City looks like at 150,000 will be determined by the decisions we make over the next few years. Residents elected a Mayor and Council who are passionate about this community and its potential. I'm proud to lead a team of professionals who bring their expertise and passion to deliver on Council's vision.

As Mayor Ruimy mentioned, the Annual Report is a look back at where we have been. However, I hope your takeaway is that Maple Ridge's future is built on a strong foundation of leadership, vision and financial strength.

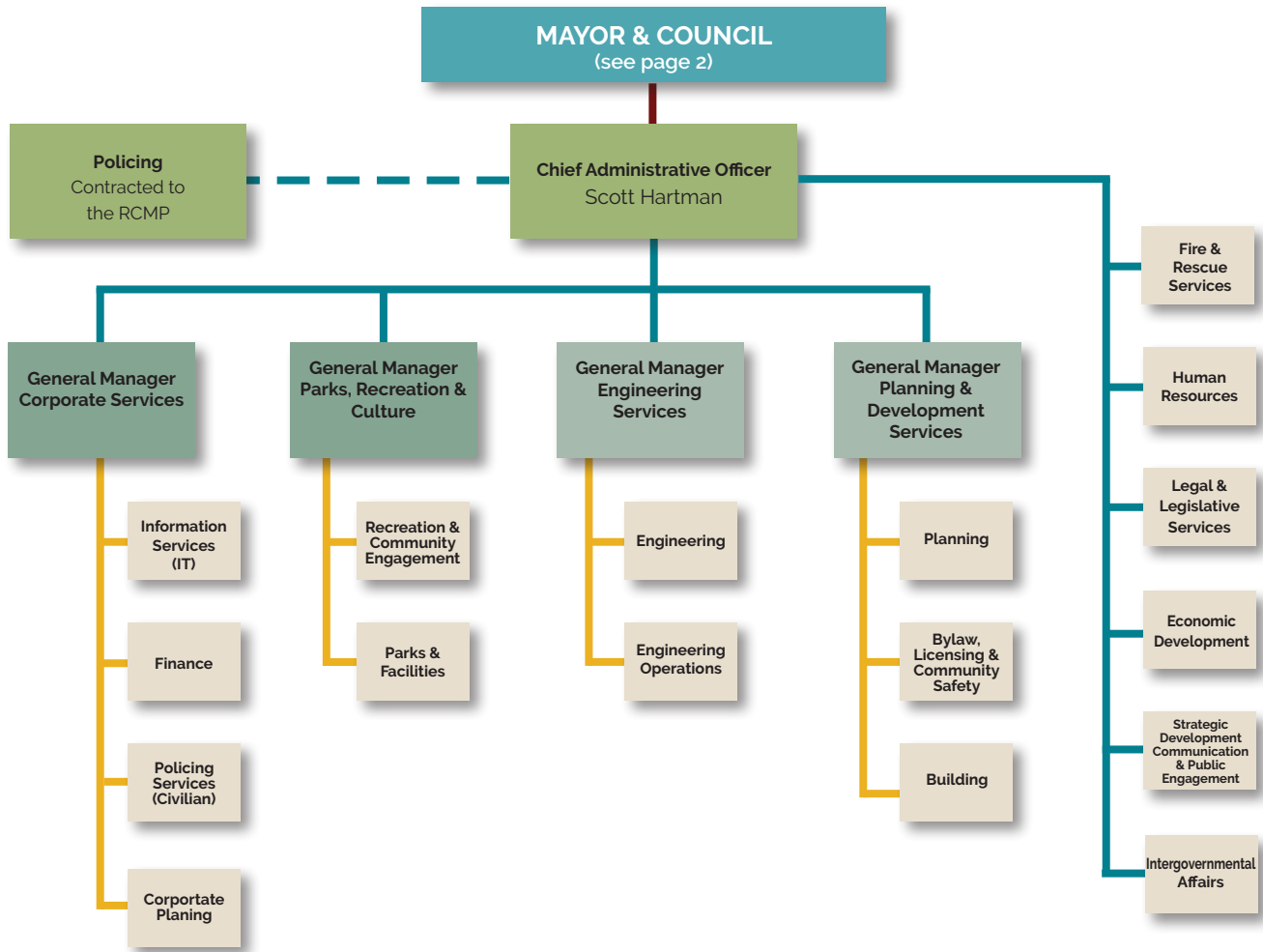
I encourage you to visit the City's website at mapleridge.ca to learn more about the myriad of work underway in our community. Thank you for taking time to read our Annual Report. Please reach out to us at enquiries@mapleridge.ca if you have any questions.

Scott Hartman

Chief Administrative Officer

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

Elected & Appointed Officials



APPOINTED OFFICIALS & DEPARTMENT HEADS as at December 31, 2022

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
Executive Director of Human Resources	Michelle Lewis, BSc, MCP, CCP, CPHR
Director of Strategic Development, Communications & Public Engagement.....	Zvi Lifshiz
Director of Economic Development	Tyler Westover
Director of Building Services	Lee Lundgren
Director of Finance (CFO)	Trevor Thompson, BBA, CPA, CGA
Deputy Director of Finance.....	Catherine Nolan, CPA, CGA
Chief Information Officer.....	Karen Stewart
General Counsel & Executive Director, Legislative Service	Patrick Hlavac-Winsor
Director of Engineering	Forrest Smith
Director of Engineering Operations.....	Walter Oleschak
Director of Parks & Facilities	Valoree Richmond
Director of Planning	Charles Goddard, M.PL.
Director of Recreation & Community Engagement.....	Danielle Pope
Fire Chief.....	Michael Van Dop
Director of Bylaw, Licensing & Community Safety	Michelle Adams
RCMP Officer in Charge	Superintendent Wendy Mehat
Senior Manager of Police Services	Amanda Peters

Municipal Auditors	BDO Canada LLP
Municipal Bankers	TD Canada Trust

Strategic Direction & Progress Report

Performance Dashboards & the Open Government Portal

In 2020, the City of Maple Ridge's Annual Report shared the evolution of our progress reporting journey from the old data tables that were published on the City website, sharing performance metrics, to the introduction of the City's Open Government Portal and the City's Performance Dashboards linked to Council's Strategic Plan.

It is important to repeat the back story to explain how we have arrived at this new transparency in performance reporting.

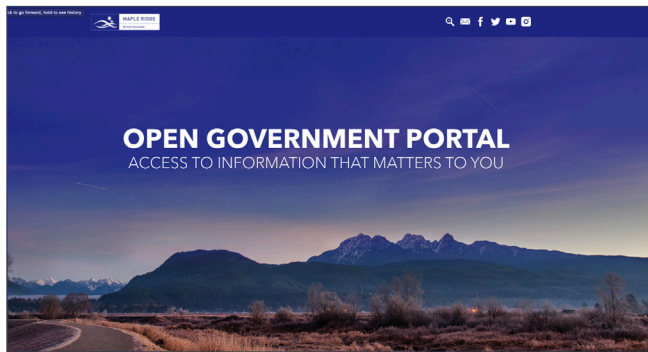


Figure 01: This is the landing page for the City's Open Government Portal at opengov.mapleridge.ca

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 service delivery areas. The Performance 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 the metrics along with comparable data from previous years.

Residents can now explore the progress on key pillars of Council's Strategic Plan.

Throughout 2022, Council were provided with quarterly updates from the leadership team as a special agenda item during Council meetings. This information was also presented to residents through local newspaper advertising, social media posts and special video presentations.

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

Sharing the Information with Residents

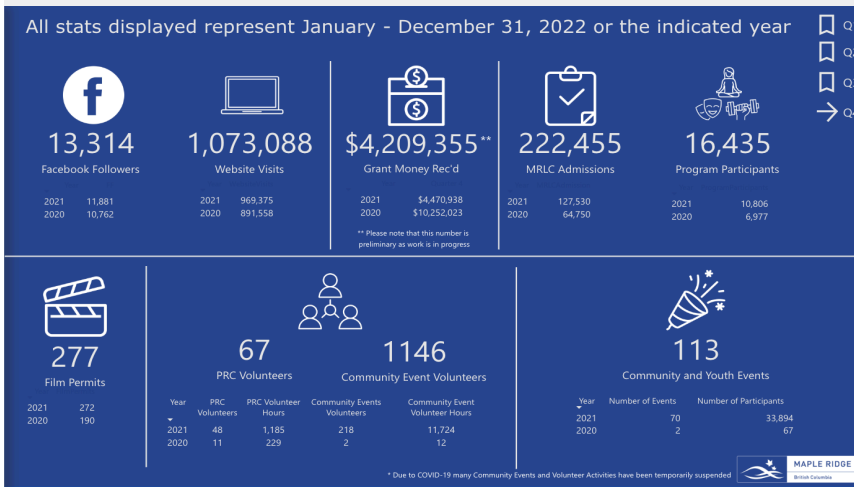
As noted, the Performance Dashboards and information from the Quarterly Updates to Council can be found online at mapleridge.ca/2369.

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.

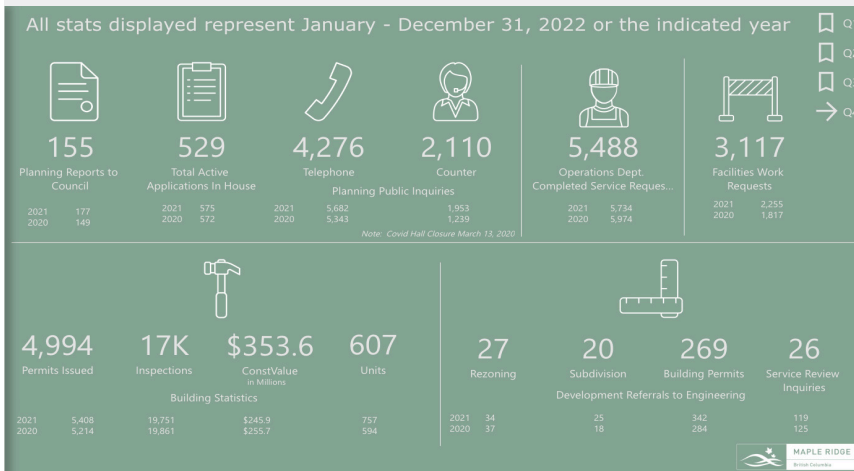
Strategic Direction & Progress Report

Note: All dashboards represent data from January 1 to December 31, 2022



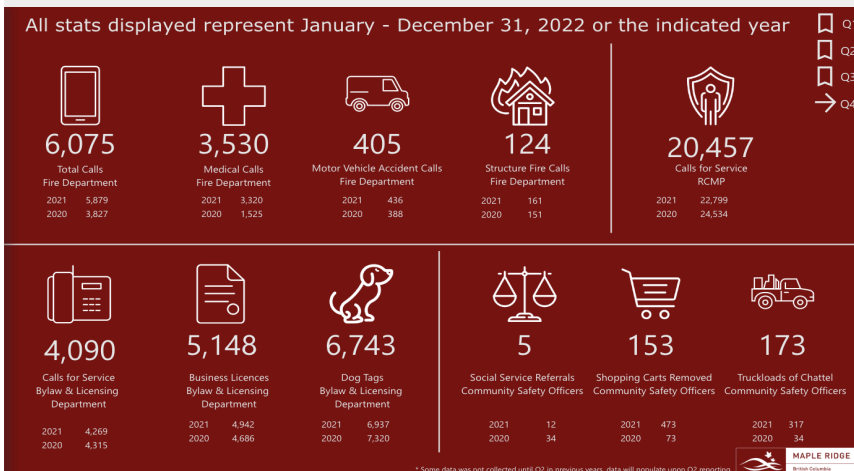
COMMUNITY PRIDE AND SPIRIT

Figure 03: 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 COVID-19 health orders have ended.



GROWTH

Figure 04: There was a significant growth in the construction value, \$353.6 million, over \$100 million higher than in 2021. This reflects the increase in multi-family developments, apartment buildings and condominium projects, as the City density increases according to the Town Centre Area Plan.



COMMUNITY SAFETY

Figure 05: There was a growth in calls for service for first responders, especially for medical calls as the region deals with impacts from the opioid crisis in BC. There has been a growth in business licenses in the City and calls for services related to bylaw infractions have reduced post pandemic.

Strategic Direction & Progress Report

2022 Q1 COUNCIL STRATEGIC PLAN UPDATE

INTRODUCTION

On behalf of Council we are proud to present the highlights of the first quarter of 2022 encompassing the progress on Council's Strategic Priorities for the City of Maple Ridge. These highlights reflect work that has occurred from January 4 to March 21, 2022.

As you read this summary, we are well into Q2 and continuing to make progress across a wide range of work to address Council's goals to create employment lands, address transportation infrastructure and ensure that we are looking to the long-term sustainability of our community.

In the coming months we will see a return to the festivals and events that we have missed over the last two years. Council looks forward to the opportunity to visit with you as everyone in the community resumes a more normal pattern of life.

On behalf of all of Council, thank you for taking the time to review this information. As always, we urge you to visit the City website to learn more about Council's Strategic Plan for the community. This information is available at mapleridge.ca/2359.

Mayor Mike Morden

COMMUNITY SAFETY

- Advancement of the Integrated Court Team which is a key component of the Community Social Safety Initiative (CSSI).
- The Hub continues to provide outreach and a point of contact for local service organizations. The Community Safety officers report a decrease in negative incidents during the time the Hub operates.
- Bylaws has implemented a Functional Assessor Situation Table (FAST) to improve communications and response among stakeholders.
- The CSSI is fast becoming a province wide standard. In Q2 our City provided advice and support to Nanaimo and Prince George with their community safety challenges.
- With COVID restrictions easing, volunteer programs with the RCMP have restarted. Programs include Citizens on Patrol, Speed Watch and the Citizen's Bike Patrol.
- The Integrated Safety Ambassador Team (ISAT) continues to work with the RCMP and Community

GROWTH

- Downtown Maple Ridge BIA hosted an information session about the TV & Film Industry to help foster new relationships and collaborations.
- Council endorsed the development of a new Parks, Recreation & Culture Master Plan that includes a public consultation to set priorities for facility and program development.
- The Albion Community Centre is nearing completion. Paving work took place over Spring Break to reduce impacts for the adjoining elementary school.
- Work at the Silver Valley Gathering Place is nearing completion and a \$200,000 grant was received that will go to more youth-oriented amenities for the park.
- Detailed design and construction tender package for a new park in the Albion community is nearing completion with public input. Grant funding of \$500,000 will help deliver enhanced amenities for the neighbourhood.
- The Albion Park playground was renovated and expanded with a wider array of play elements for children between 2 and 12. Grant funding for this project helped enhance the new equipment offerings.
- The City is moving forward with an advanced LIDAR data set that will be merged with the City's GIS assets to help multiple departments with planning and inventory of natural assets in our City with greater precision.
- The Engineering Department is working on a residential metering on the cost/benefit of a

COMMUNITY PRIDE AND SPIRIT

- City-wide metering program.
- The City has obtained a commitment from TransLink to look at a traffic operations study of Golden Ears Way to look at possible corridor improvements to address current and future traffic volumes.
- The Roads Section has completed an evaluation of the road networks and is deploying a paving program that will run through Q3 of 2022.

NATURAL ENVIRONMENT

- Council reviewed the Integrated Storm Water Management Plans for the South Alouette & Kanaka Creek watersheds. This work will inform future development in our community.
- Work is underway on more detailed Water management Plans for various neighbourhoods to determine how water is moving into area watersheds and the capacity of storm water systems.
- Evaluation of the City's Sanitary Sewer network has been done to determine if there is groundwater seepage into the Sanitary Sewer network. This will help in the development of plans to reduce any infiltration.
- The City's Strategic Transportation Plan has moved to Phase 3 and work is continuing to deliver an updated plan that will guide the priorities and projects for the next decade to address current and future transportation needs across various modes.

Figure 06: The City's Communications Department prepared a two-page newspaper spread for the local newspaper that shared Council's progress on key components of their Strategic Plan. This is an example of the 2022 Q1 update.

CORPORATE SERVICES

- The City's IT team have completed work to ensure the protection of the City's data and ensure that the City's data is secure and backed up across multiple sites.
- Work is underway to update key components of the City's operational software to provide better support for front line staff as they continue to work towards enhanced customer service goals.
- Completed a migration to modern data storage solutions to improve performance and take advantage of the latest technologies for data movement and security.
- The City's Human Resources team has updated the City's telework policies to support the changing COVID-19 public health orders and ensure that business operations continue through various scenarios.
- Human Resources continues to work with all departments to recruit staff members to fill vacancies created by retirement, attrition and re-staffing positions in front line areas as customer interactions increase to normal levels.

CHANGES TO THE 2022 TAX NOTICE

The 2022 Property Tax Notice is simplified from previous years. The Federal Government has negotiated a new contract with RCMP members. While the Protected Services Reserve Fund was used to pay the built-up costs from when the contract negotiations started until now, a one-time increase is required to ensure the City has the necessary funding for ongoing costs for the RCMP agreement. Council, being mindful of this extraordinary one-time increase in costs, has decided to pause the Parks, Recreation & Culture, Drainage Improvement and Infrastructure Replacement fees to reduce the City portion of your Property Tax bill.

Information on how your tax dollars are spent as well as Council's 2022 Strategic Plan Update are included in the Property Tax Notice Envelope. We hope you will take a moment to review this important information.

WHAT'S ON YOUR 2022 PROPERTY TAX NOTICE

WHAT ARE YOU PAYING MONEY FOR?

CHANGES TO THE 2022 TAX NOTICE

11995 Haney Place, Maple Ridge BC V2X 6A9

Q1 BY THE NUMBERS - DASHBOARD SNAPSHOTS

COMMUNITY SAFETY

All stats displayed represent January - March 31, 2022 or the indicated year

- 1,380 Red Calls
- 823 Animal Calls
- 81 Motor Vehicle Accidents
- 41 Fire Calls
- 4,881 Calls to Police

GROWTH

All stats displayed represent January - March 31, 2022 or the indicated year

- 44 Planning Reports
- 527 Land Use Applications
- 1,702 Planning Public Meetings
- 1,019 Licenses
- 1,431 Approvals
- 679 Vehicle Registrations

COMMUNITY PRIDE AND SPIRIT

All stats displayed represent January - March 31, 2022 or the indicated year

- 14,303 Landmarks
- 255,741 Licenses
- \$816,994 Revenue
- 50,181 Property Tax
- 3,888 Projects

Note: This graphic is part of the 2022 Property Tax Notice mailer.

Figure 07: This is the second page of the two-page spread that ran in the local newspaper sharing the update for Q2 of 2022, and also contained important information on changes to the City's annual Tax Notice.



The City has a longtime use of QR Codes, including them in City advertising and on the covers of the Annual and Citizens Reports. This QR Code takes residents to the Open Government Portal. This QR Code, and ones for more specific data sets, are an important component of our outreach to residents.

Taking a Deeper Dive into Our Data

The Quarterly Report Dashboards pull data from the City's business systems and from specific dashboards that have been developed to track real time performance of City service delivery. The first set of data was deployed as part of the Open Government Portal that was mentioned at the beginning of this article.

These data visualization tools have remained an important part of our transparency in reporting the City's progress.

Figure 09 shows the menu page for the information that's part of the Infographics section of the Open Government Portal at opengov.mapleridge.ca.

QUARTERLY REPORT DASHBOARDS

Gallery for All Infographics

Tags

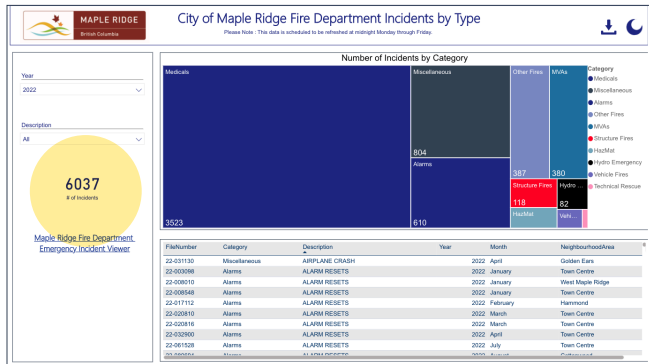
- Action Request
- Age Agricultural Land Reserve
- Alarm A/J Annual Control Application
- Assist Auto Barred
- Block Watch
- Borrowing Break and Error Based Budget
- Building
- Class Commercial
- Commercial
- Contract
- Crime
- Crime Free Multi-Housing
- Dash Dashboard
- Dead Annual Demographic Development Application
- Development Variance
- Dist Dist Drainage Drinking Water
- Dumping Electrical Emergency
- Environment Environment Development Expense Finance
- Fire Form and Character Funding
- Galaxy One Hazard Heritage
- Revolatilization Agreement Incident
- Invasive Species Land Development
- Levy Loss Markets Cover
- Medical
- Michiel
- Movie Multi-Family
- Neighbourhood
- OCIP Official Community Plan
- Payment Payment Permit
- Planning
- Project Property
- Prosci Crime Pursues
- RCMP
- Recreation
- Recreation
- Road Road Improvement
- Roads
- Residential
- Statistcs
- Street Lights
- Street Lights
- Subdivision Tax
- Thrift
- Union
- Valance
- Vehicle
- Water
- Watercourse
- Watershed
- Zoning

City Metrics, RCMP Property Crime, Property Tax Levied (Newly Issued) by Class, Contract Registry, Fire Department Incidents by, Building Permit Inquiry, Employee Demographics, Service Request Summary, Dog Names by Popularity, Dog Breeds by Popularity, Traffic Calming Requests, Fire Department Incidents by Type, Building Permits Annual Summary, Environmental Development Month Year, Form and Character Development Permits, Business Licence Analysis, Loan Authorization Bylaws for 2017, Subdivision Application Multi Year State, Movie Shoots by Neighbourhood, OCP and Zoning Amendments

Figure 09: Data visualizations allow exploration of historical or current information on key service delivery areas.

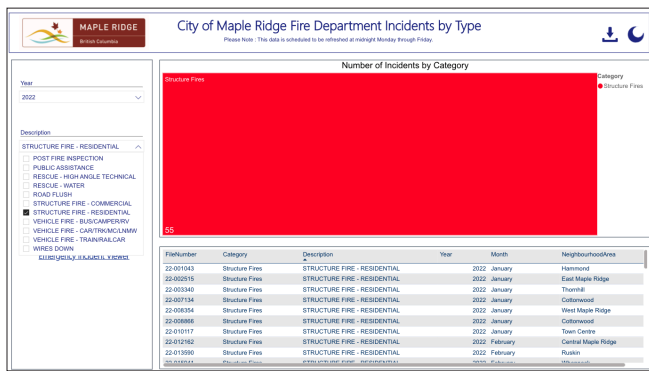
Strategic Direction & Progress Report

Clicking on any of the tables in the infographics menu brings the full screen view. Data from these tables populates information on the performance dashboards. Let's look at some examples which you can also view at opengov.mapleridge.ca



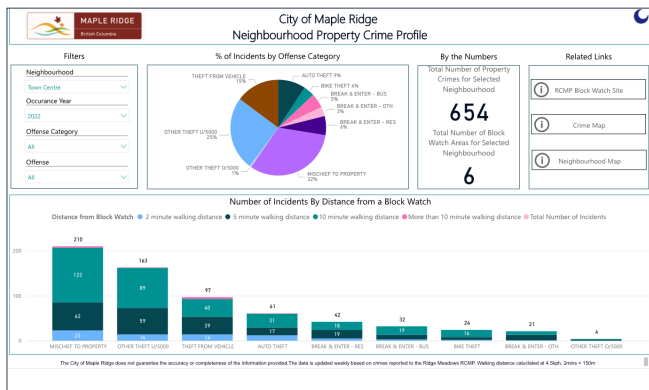
FIRE DEPARTMENT INCIDENTS BY TYPE

Figure 10: This table shows the Fire Department Incidents by Type and allows data to be viewed by year or by call type or both. We selected the 2022 calendar year for this data visualization. As you can see, the Fire Department responded to 6,037 calls for service.



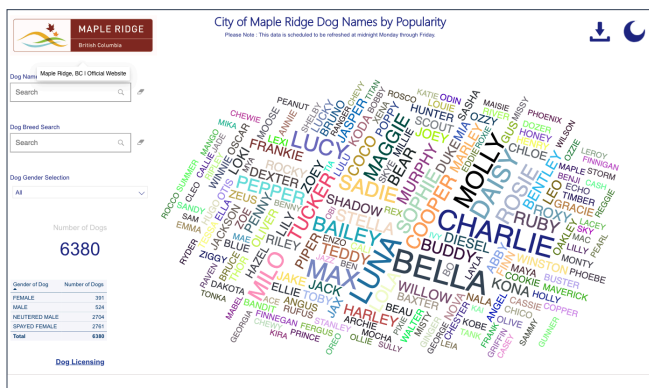
FIRE DEPARTMENT INCIDENTS BY TYPE

Figure 11: This table demonstrates how you can drill down into the data. In 2022, the Maple Ridge Fire Department responded to 55 residential structure fires. The table below the chart breaks down the data by neighbourhood, as we have anonymized the data to protect the privacy of the citizens who were involved.



NEIGHBOURHOOD PROPERTY CRIME PROFILE

Figure 12: The City of Maple Ridge has worked closely with our colleagues at the Ridge Meadows RCMP Detachment to provide data on crime statistics for the community. This data allows the data to be viewed by neighbourhood, year, offense category or offense. This collaboration reflects a shared commitment to transparency for our citizens.



DOG NAMES BY POPULARITY

Figure 13: Dog licensing and registration is part of the City's Bylaw and Licensing portfolio, and this table allows exploration of data on dog breeds and dog names in the community. We also track information on spaying and neutering of dogs and provide information to dog owners along with our partners at the BC SPCA. In 2022, Bella was the most popular dog name in Maple Ridge closely followed by Charlie.

Strategic Direction & Progress Report

The final components of our metrics program are the Performance Dashboards that track the day-to-day data for Council's Strategic Priority areas. The dashboards can be found on the City website at mapleridge.ca/305. Let's look at some examples of the dashboards and the data available.

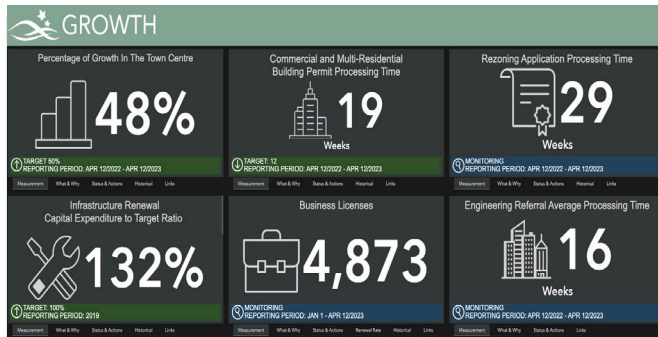


Figure 14: The Growth Dashboard
This dashboard provides the most up-to-date information on key metrics around the City's growth. Processing times for rezoning, engineering referrals and commercial and multi-residential building permit processing times are tracked. The City is also monitoring the percentage of growth in the Town Centre, a key metric and goal of the City's Official Community Plan.

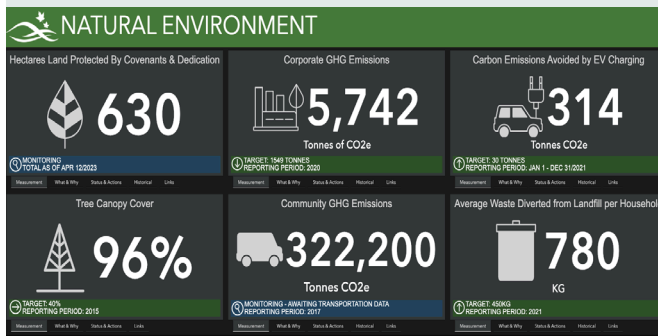


Figure 15: The Environmental Dashboard
All levels of government are prioritizing environmental action, and the City of Maple Ridge has metrics on our tree canopy, corporate greenhouse gas emissions, carbon emissions avoided by electric vehicle charging and waste diversion from landfills. The data allows exploration of how environmental policies are being acted on in tangible ways.



Figure 16: The Community Pride & Spirit Dashboard
Since the end of health orders related to the COVID-19 pandemic, we've seen an increase in the number and size of community events. This dashboard provides data on public consultations, the number of volunteers, art installations and organizations the City is supporting with culture grants. The goal is to have engaged and active citizens.

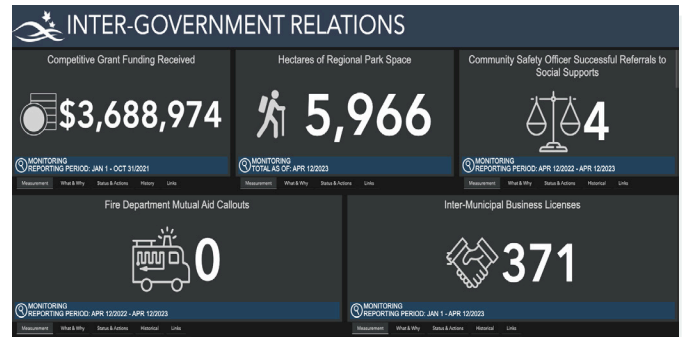


Figure 17: Inter-Government Relationships Dashboard
The City of Maple Ridge is part of the Metro Vancouver Region, and governed by the BC Local Government Act. Collaboration with senior and regional governments is an important priority for Council. This dashboard measures grant funding received, mutual aid with neighbouring communities for fire response, regional park space and cross border business licenses that have been granted. Being a good neighbour and good partner benefits our citizens.



Figure 18: Community Dashboard
This dashboard has key metrics on response times to priority police calls, crime prevention program data, crime severity data and information on the City's Emergency Operations Centre and Emergency Support Services activations and training. Community safety is a key Council priority and this data is also important to our residents.

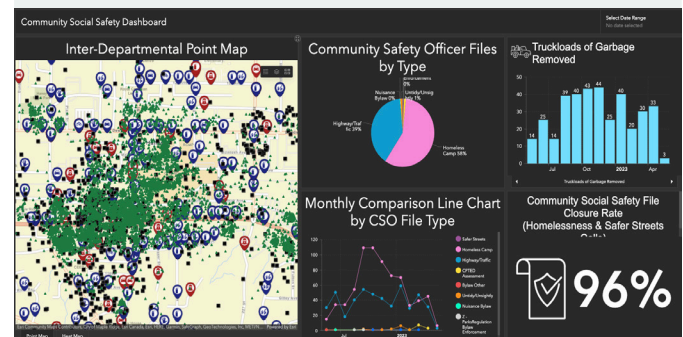


Figure 19: Community Social Safety Dashboard
The City has an integrated approach to community safety involving the RCMP, the City's Community Safety Officers, Bylaws and private security. This dashboard shows where incidents are occurring and some key data on the work of the Community Safety Officers to address citizen service requests in the community. The City of Maple Ridge has embraced real time reporting of key metrics to ensure that our citizens have important information on the day-to-day operation of their City.

Strategic Direction & Progress Report

Citizen Surveys

The City of Maple Ridge has been conducting regular research to measure key metrics as part of the overall performance management program.

The combination of metrics noted on the previous pages, and the information gathered in regular Citizen Surveys are key tools for Council and the City's leadership team to measure performance on Council's Strategic Priorities.

In the fall of 2022, the Citizen Survey participation letter was mailed to 4,200 randomly selected households by Sentis Market Research, an independent research firm. Between September 26 and October 16, 643 households filled out the survey that asked them to rank a number of important metrics that the City has been tracking over multiple years.

The first survey was conducted in 2003, and since that time six additional surveys have helped measure satisfaction with the City's service delivery, priorities for citizens and visions for the future of the community.

The 2022 survey results were provided to the newly elected Council in early 2023 to aid in the development of their strategic vision for their four-year term.

The table below is an example of one of the data points,

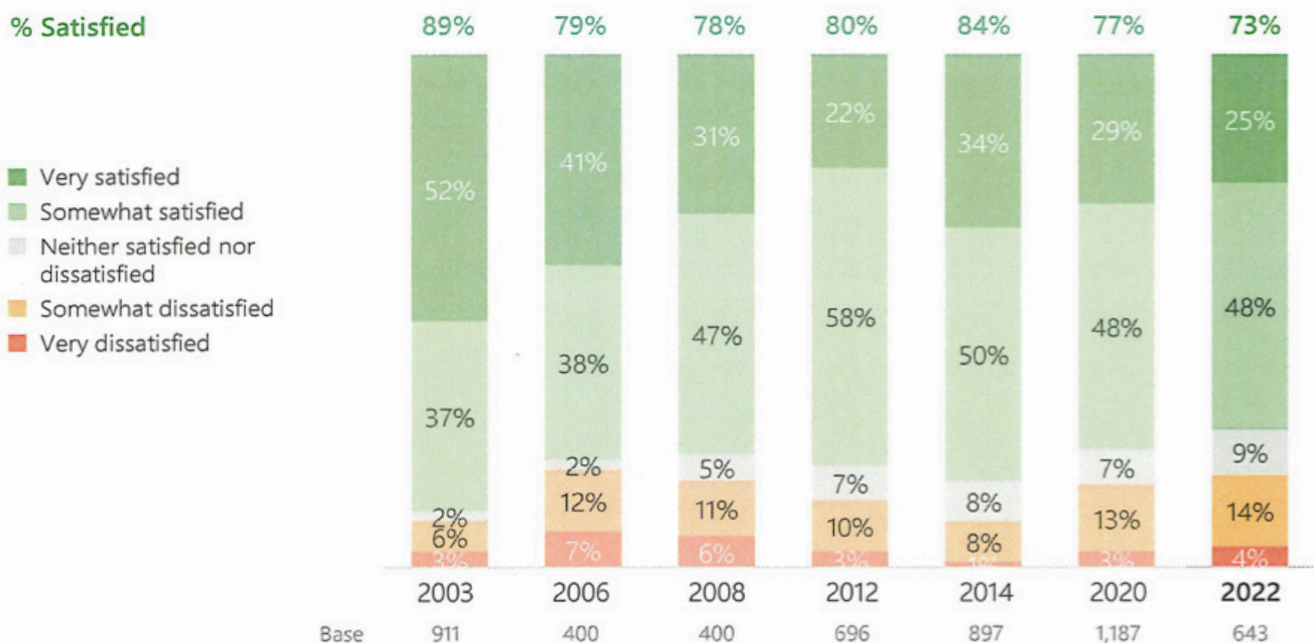


'Satisfaction with Quality of Life,' is part of a question series that has been asked over all seven surveys starting in 2003. This is the first survey conducted since the COVID-19 pandemic and, as such, will serve as a benchmark for policy and program development that flows from the new 2023-2026 Strategic Priorities that have been adopted by Maple Ridge's Council in May of 2023.

The full results of the survey are available at mapleridge.ca/305 along with other performance management reports and assets.

Satisfaction with Quality of Life

Base: Total residents



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 2022 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
- Corporate Governance & Human Resources Committee
- Community Development & Enterprise Services Committee

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
- Public Art Steering Committee
- Social Policy Advisory Committee
- Transportation Advisory Committee
- Parks, Recreation & Culture Committee

Regional Government Boards

Members of Council represent Maple Ridge on the boards of these agencies and regional entities:

- Fraser Valley Regional Library
- Mayors' Council TransLink
- TransLink New Mobility Committee
- TransLink New Vision working Group
- Metro Vancouver Regional District Board of Directors
- Metro Vancouver Indigenous Relations Committee
- Metro Vancouver Climate Action Committee
- Metro Vancouver Housing Committee
- Metro Vancouver Mayors Committee
- Metro Vancouver Performance and Audit Committee
- Metro Vancouver Regional Planning Committee
- Metro Vancouver Water Committee
- Metro Vancouver Zero Waste Committee

Outside Agency Appointments

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

- Alouette River Management Society (ARMS)
- Downtown Maple Ridge Business Improvement Association (DMRBIA)
- Chamber of Commerce
- Fraser Health Authority
- Kanaka Education & Environmental Partnership Society (KEEPS)
- Maple Ridge Pitt Meadows Arts Council
- Ridge Meadows Recycling Society (RMRS)
- Ridge Meadows Seniors Society (RMSS)
- Youth Planning Table

Services Provided by City Departments

ADMINISTRATION

The Chief Administrative Office is responsible for the overall administration of all 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 & Rescue Services, 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 & Rescue Services

Fire & Rescue Services achieves its 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. The 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 innovative in industry and fiscally responsible.

The Departments four main tenants of service are:

Fire Prevention

The Department is actively engaged in proactive fire prevention measures that have a positive impact in the community and for the City. It conducts fire and life safety inspections, public education, consults on development planning and initiates and manages 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 Department is charged with the 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 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.



Emergency Program

The Emergency Program ensures businesses and 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.

The Emergency Program is also responsible for providing Emergency Support Services (ESS), a provincial 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.

Human Resources

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. The team is focused on delivering innovative, client-centered services, with a results-oriented approach that harnesses the potential of our most valuable resource – our people.

It works with the leadership of our organization to attract, develop and retain talented and passionate people that help deliver Council's vision for the community. The City aims to build a highly qualified, diverse and inclusive workforce that reflects the community.

Services Provided by City Departments

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. The goal is to support colleagues as they develop and grow to their full potential in their career with the City, ensuring each employee is valued and respected for their contribution as part of the overall organization.

Legal & Legislative Services Department

Legal & Legislative Services (LLS) is the liaison between the contracted legal service providers, Council and staff. The Department is also responsible for providing Council with up-to-date, 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 falls under (LLS).

Responsibilities include agenda preparation, meeting management, recording of official minutes, administration and certification of bylaws, and the execution of legal documentation. LLS also administers the Corporate Records Management Program and is 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 Act. The property team also manages the City's rental properties.

Economic Development Department

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. It provides investment attraction, business retention and expansion programs, as well as film production liaison services and tourism marketing and development. It works with local business associations such as the Downtown Maple Ridge Business Improvement Association and the Chamber of Commerce, and provincial and federal government agencies involved in business and economic development. It also provides administrative support and a staff liaison to the Economic Development Committee to Council, and its related task force groups.

Ridge Meadows RCMP/Police Services

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

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

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

City civilian employees provide operational and administrative support for exhibits, prisoner guarding, client services, records management, crime analysis, court services, media relations, and fleet maintenance. In addition, the Detachment has a robust crime prevention unit with an active and dedicated volunteer base who are passionate about community and public safety. These volunteers are actively participating in programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch and the RCMP Auxiliary Constable Program.



Services Provided by City Departments

Strategic Development, Communications & Public Engagement

The Strategic Development, Communications & Public Engagement Department works with all City departments and Mayor and Council to ensure strong alignment. On Council's strategic priorities. Additionally, the Department provides important information to citizens and stakeholders and engages residents to help shape the future of the community. 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.

CORPORATE SERVICES

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 Planning & Consultation, Administrative Support and the civilian staff that support the Ridge Meadows RCMP Detachment.

Finance Department

The Finance Department serves as business advisors to the organization, developing creative solutions to achieve the City's financial and business objectives.

It supports Council's Open Government Portal 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

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 three to five year cycle. This infrastructure also supports virtual Council meetings and internal and external interactive online meetings.

IT 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.

Police Services: Civilian Staff

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 acknowledges the contribution of dedicated volunteers who actively engage in RCMP Crime Prevention programs that link to police strategic focus areas.

Services Provided by City Departments

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 correspond 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

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, Bylaw, Licensing, & Community Safety, and Building.

Planning Department

The Planning Department supports Council's direction through the creation and application of required policies, regulations and bylaws. These documents are not only used as a guide for decision making, but also to establish certainty in 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 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.

Bylaw, Licensing & Community Safety

Bylaw, Licensing Services 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 Economic Development, to issue business licenses and provide enhanced customer service.

The Bylaw, Licensing & Community Safety team also administers the dog license program and collaborates with the BC SPCA. The Department strives to maintain the

Services Provided by City Departments

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 Neighbourhood Safety Initiative. Community Safety Officers work closely with private security, the RCMP and social service agencies to address addiction, homelessness and mental health in the community to ensure residents and businesses feel safe and supported.

Building Department

The Building Department contributes to the corporate vision by ensuring all construction work carried out within the City comply with the conditions detailed within the 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

Parks, Recreation & Culture Division

Parks, Recreation & Culture (PRC) consists of two departments: Parks & Facilities and Recreation & Community Engagement.

The COVID-19 pandemic created many unique challenges for the community. PRC, the City's Emergency Operations Centre and the Leadership Team worked collectively to minimize the pandemic's impact and ensure continuation of City services to residents. PRC is responsible for the planning, development, operation and delivery of parks, recreation, and cultural services to the residents, 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, neighbourhood, and community capacity by connecting citizens and groups through volunteer opportunities, workshops, and planning sessions.

PRC administers the City's grant programs and services that support festival development, neighbourhood and community-driven events. PRC delivers on Council's direction regarding priorities reflected in the Parks, Recreation and Culture Master Plan and a number of strategic plans developed with significant input from the community.

Current strategies include the Youth Strategy, the Sport and Physical Activity Strategy, an Age-Friendly Action Plan, the Social Services Research Project, and the Maple Ridge Culture Plan.

Parks & Facilities Department

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



The New Albion Community Centre opened in July of 2023 to serve the fast growing neighbourhood in east Maple Ridge.

Parks Planning & Development

This section is responsible for the timely acquisition of parkland, planning and development of new parks and the 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 life cycle 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.

Services Provided by City Departments

Parks Operation Services

This section is responsible for the maintenance of all municipal parks and open spaces, including our extensive trail network, sports fields, sports courts, playgrounds, skatepark, horticultural displays, urban forest and boulevard trees, dog off leash areas and a large number of greenbelts throughout the community. Parks Operations also manages a number of service contracts including mowing, tree work, litter and garbage pickup and disposal, as well as service agreements for park caretakers, washrooms and specified maintenance areas. This section is also responsible for the day-to-day maintenance and coordination of interments at our two municipal cemeteries.

Recreation & Community Engagement

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.

Their work is guided by a number of strategic documents including the Parks, Recreation & Culture Master Plan, Sport and Physical Activity Strategy, Youth Strategy, Culture Plan and the Age Friendly Action Plan.

In addition to these local strategies, RCE also aligns its service delivery with the priorities set in the National Framework for Recreation in Canada. This Framework for Recreation provides five 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 Parks & Facilities, services are delivered directly through the operation of facilities at Maple Ridge Leisure Centre and Greg Moore Youth Centre and through our community partners such as Planet Ice, the ACT Arts Centre, and the Fraser Valley Regional Library. RCE works with community networks and partners to ensure there is an abundance of opportunities for citizens of all ages to connect, engage and participate that meet community needs.

ENGINEERING SERVICES

Engineering Services 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. The Division also serves as the liaison with the Ridge Meadows Recycling Society.

Engineering

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

Various initiatives and programs are developed and implemented to construct municipal infrastructure in support of ongoing growth throughout the City as well as ensuring the existing infrastructure elements are effectively operated and maintained through their complete life cycle.

The foundation for the management of municipal infrastructure is a suite of coordinated Master Plans that cover all infrastructure components. Capital project definitions, along with appropriate funding sources are developed for consideration in the City's Financial Plan.

Staff in design and construction oversee projects through conception, design, tendering, construction and

Services Provided by City Departments

administration for roads, sewers, drainage and water works. Infrastructure Development 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 work 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. The Transportation Section deals with over 400 service requests each year on traffic issues. Requests for neighborhood traffic calming are evaluated by the Transportation Section and staff work with the RCMP and ICBC on a number of safety initiatives.



Services Provided by City Departments



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.

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

Engineering Operations

The Operations Centre takes pride in providing efficient, proactive and responsive customer service to our residents. Staff monitor and maintain roads, sidewalks, signage, street lights, traffic lights, storm water management, sewage collection, water management and distribution, City fleet and equipment. Operational focus is on the health and safety of residents, 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.

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.

RMRS 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, seek out partnerships to enhance recycling services and work to maximize financial and sustainability returns on recycled commodities. RMRS works with WildSafeBC on the City's wildlife information campaigns to reduce wildlife conflicts in the urban interface.



2022 Awards

Maple Ridge was the recipient of a number of awards for innovation and excellence in 2022.



Government Finance Officers Association

GFOA Award

Maple Ridge received our 32nd 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.



GIS WebTech

Kathryn Baird, from the City's Economic Development team, was presented with the 2022 GIS WebTech Award for Technology Leadership. Kathryn, working with Angela Yan and Mitchell Bailey of the City's technology team to utilize Esri tools and to integrate the data into Maple Ridge's installation of Guru. Inclusion of this data allows Guru to act as a single-source app incorporating not just familiar site selection data like commercial property listings and demographics, but customized local data supporting business retention, business attraction, talent attraction and tourism. These data sets include everything from pet-friendly businesses to eateries with outdoor seating to popular locations for filming to agri-tourism and eco-tourism attractions. Utilization of the latest GIS technology allows all these disparate data sets to be housed.

Maple Ridge received its 25th consecutive 'Award for Outstanding Achievement in Popular Annual Financial Reporting'. In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards, demonstrates creativity, a quality presentation, understandability and reader appeal.

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



The City of Maple Ridge's Leisure Centre is a popular location for citizens to lead active lifestyles. Any day you can find friends enjoying some friendly competition at the indoor courts.

Summary of Services and Regional Relationships

Maple Ridge is nestled between the Golden Ears Mountains, part of the Coast Mountain Range (see page 75 for map), and the Fraser River. It is at the heart of the Lower Mainland strategically located between the Metro Vancouver and Fraser Valley Regional Districts. 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 including:

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Cemetery Services
- Economic Development
- Emergency Preparedness
- Filming Production Support
- Financial Planning
- Heritage
- Land Use Planning
- Parks & Open Spaces
- Police & 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 No. 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 property tax notices and acts as a collection agent for all property taxes. The levies below are included on the property tax notice. Council does not have control or responsibility over the 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 animal control bylaws.

Emergency Communications for Southwest British Columbia Incorporated (E-COMM)

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 media collection and operation of the facility are managed by the FVRL.

Greater Vancouver Sewerage and Drainage District (GVS&DD)

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

Summary of Services and Regional Relationships

Metro Vancouver

Metro Vancouver is a federation of 21 municipalities, one Electoral Area and one Treaty First Nation that collaboratively plans for and delivers drinking water, wastewater treatment and solid waste management. Metro Vancouver also regulates air quality, plans for urban growth, manages a regional parks system, workforce, provides labour relations services, administers the 9-1-1 emergency communications system and provides affordable housing. The regional district is governed by a Board of Directors of elected officials from each local authority.

Ministry of Education, BC Government

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 subsidiary companies such as 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). Bus 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 services. 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 information about DCC collections and expenditures from 2022 for each of the infrastructure types:

	Roads	Sewer	Drainage
Opening Balances	\$ 37,351,260	\$(3,413,727)	\$ 2,242,086
Collections*	2,219,045	280,376	181,002
Interest	897,249	(95,023)	56,986
Expenditures	(1,769,160)	(475,276)	-
Closing Balances	<u>\$ 38,698,394</u>	<u>\$(3,703,650)</u>	<u>\$ 2,480,074</u>
Waivers & Reductions**	-	-	-

	Water	Parks	Total
Opening Balances	\$ (19,340,903)	\$ 4,238,380	\$ 21,077,096
Collections*	594,030	1,887,945	5,162,398
Interest	(483,667)	(4,866)	370,679
Expenditures	(272,798)	(4,698,451)	(7,215,685)
Closing Balances	<u>\$ (19,503,338)</u>	<u>\$ 1,423,008</u>	<u>\$ 19,394,488</u>
Waivers & Reductions**	-	-	-

* Collections are reported net of Waivers & Reductions.

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

Message from the CFO



It is my pleasure, on behalf of the Finance Department, to present the 2022 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, 2022.

Maple Ridge continues to demonstrate its commitment and expertise in financial management. Our 2021 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 32nd 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, 2022. 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 nine communicates how we are measuring performance towards the achievement of these goals and objectives during the year.

Year in Review

While the world is adapting to post pandemic times, we continue to address concerns such as inflation and pandemic related supply chain constraints. The City continued its efforts to invest in technology in order to support remote and hybrid work for our employees and additionally, to improve online experiences for our citizens and customers.

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 are of great concern. While these fall under the responsibility of senior levels of government, every community is impacted by the negative outcomes of these problems and has a role in helping to mitigate them.

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.



The Community Safety Officer program continues to fill a key role in the City's Community Social Safety Initiative.

Economic Climate

Continuing to navigate through a post pandemic economic environment, where inflation has remained higher than anticipated, will be the focus for many communities. Markets, being forward looking, were concerned as to how quickly certain sectors of the economy would recover and the implications of the financial stimulus provided, specifically inflation.

Globally and nationally, we are facing supply chain challenges, inefficiencies associated with deglobalization, increased demand due to financial stimulus and labour shortages. Combined, these factors have contributed to

Message from the CFO

strong pricing increases and historically high inflation. While some of these factors may subside soon, inflation is being aggressively targeted by central banks through monetary and fiscal policies.

Focus is now shifting to the impact of higher interest rates on the economy and on investments. There is hope for a soft landing and fear of a harder landing with probabilities of a recession increasing.

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



The former site of the Hammond Mill, seen here in an 2005 Aerial Photo, has been designated as a site for employment and commercial investment.

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 and Financial Planning Process

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

The financial planning process is also guided by a Financial Sustainability Plan, a group of 13 policies designed to position the City to meet financial obligations. 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 2022 – 2026 Financial Plan Bylaw. The key financial implications of this Financial Plan include annual property tax increases totaling 3.6% for 2022.

Rates and assumptions are reviewed annually and in 2022 were revised due to cost pressures of the new RCMP Contract. The direct impact of the new RCMP contract settlement was a 1.6% increase to property taxes. In order to help offset the overall impact to residents, other levy increases were temporarily paused in 2022



The 'Atmospheric River' in November of 2021 resulted in extensive damage to some infrastructure. This culvert located in east Maple Ridge had to be completely replaced due to the high streamflows.

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 financial partnerships 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

A new four-year Council term began in late 2022. The start of a new Council term provides an opportunity to build on the strategic plans that were being developed or were at very early stages of implementation. Council will have an opportunity to revisit what the important priorities are for the community.

Conclusion

I would like to take this opportunity to thank members of Council, Management 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 & Chief Financial Officer

May 24, 2023



The City of Maple Ridge is located on the north side of the Fraser River east of Vancouver. In this photo you can see homes in the Albion neighbourhood with Mt. Baker, Washington State, which is located southeast of our City.

Message from the Corporate Controller



Financial Review - Overview

The City is committed to providing transparent financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the audited 2022 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 2022 Consolidated Financial Statements were presented to Council at a Committee of the Whole meeting on May 2, 2023 and approved at the Council meeting of May 9, 2023.

Financial Statement Composition

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

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

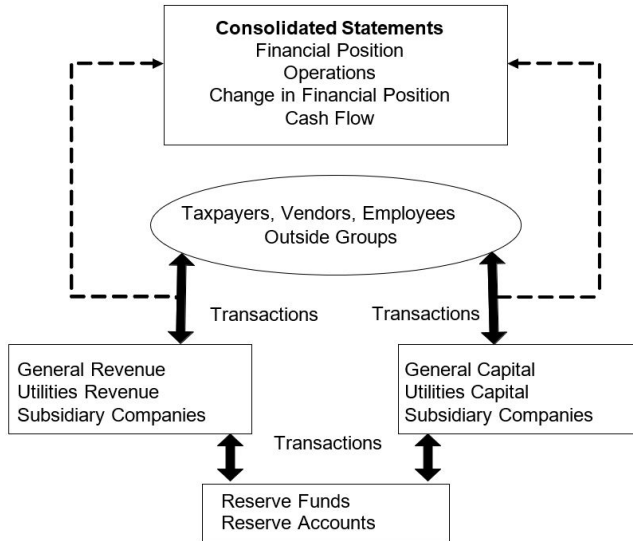
The Consolidated Statement of Financial Position: Provides information on the financial position of the City including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus.

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

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

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

Message from the Corporate Controller



2022 Consolidated Financial Statements

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 2022.

The following sections provide an analysis of the 2022 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 \$17.75 million to \$139.1 million.
- Unused annual debt servicing capacity, based on our current financial position, is approximately \$33.4 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 \$139.1 million at the end of 2022, an increase of \$17.75

million from 2021. 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 2022 is \$1.33 Billion.

Financial Assets:

Financial assets increased by \$17.75 million from 2021

- Cash and investments increased by \$8.7 million over 2021
- Accounts receivable increased by \$9 million from 2021

Liabilities:

Total liabilities are almost unchanged from 2021 with a slight decrease of \$0.07 million. Changes to individual liability accounts are as follows:

- Accounts payable and accrued liabilities increased by \$0.5 million
- Deferred revenues increased by \$1.4 million over 2021
- Restricted revenues increased by \$0.8 million
- Refundable performance deposits increased by \$1.5 million
- Debt decreased by \$4 million due to scheduled 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 2022 non-financial assets increased by \$24 million over 2021, due primarily to a net increase in tangible capital assets of \$23.5 million.

2. Consolidated Statement of Operations – Page 41

This statement reports the City’s changes in economic resources and accumulated surplus for 2022, compared with budget and with 2021 results. Since annual revenues exceeded expenses, the City increased its accumulated surplus during the year. Included in this statement is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed of before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

Consolidated Revenue

Compared to previous year (2021)

Overall revenues in 2022 increased by \$21.2 million from 2021, driven primarily by increases in all revenue

Message from the Corporate Controller

sources. The following provides some commentary on specific revenue items:

- Revenue from general taxation increased \$4.9 million through a combination of higher tax levies and growth of the assessment roll
- User fees and other revenues increased by \$4.9 million, primarily as a result of an increases in Parks, Recreation & Culture and Sewer and Water Utilities
- Government transfers increased slightly by \$0.5 million, through a combination of a \$0.4 million increase in grants for capital projects and a \$0.1 million increase in operating grants
- Development revenues, often linked to capital projects, increased by \$3.6 million over 2021. 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 increased by \$4.4 million as a result of an increase in interest rates
- Gaming revenues increased by \$0.8 million as the facility was open for a full year in 2022
- Gaming revenues are approaching the levels realized in pre-pandemic times
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of assets increased by \$2 million as a result of increased developer constructed infrastructure turned over to the City in 2022 and less replacement of infrastructure ahead of planned timelines

Consolidated Revenue

Compared to budget (2022)

As in previous years, there were variances between budgeted and actual revenues (\$29.34 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 2022, this resulted in an unfavorable variance to budget of \$33.9 million. On the operating side, revenues exceeded budget estimates by \$4.6 million through a combination of favourable results from user fees, gaming revenues and investment income.

Consolidated Expenses

Compared to previous year (2021)

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 2022 increased by \$13 million over 2021. This was comprised of increases in most reporting segments with

overall increases of \$6.4 million for goods and services, \$3.9 million for labour and \$2.6 million for amortization of the City's tangible capital assets.

Consolidated Expenses

Compared to budget (2022)

Consolidated expenses for 2022 reflect a positive variance of \$13.7 million compared to budget. Contributors to this positive variance include RCMP contract savings of approximately \$1.6 million, approximately \$9 million for projects that will proceed in 2022 and \$2.5 million in wages due in part to vacancies throughout the organization and ongoing recruitment challenges.

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 \$17.75 million to \$139.1 million at the end of 2022. Had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$105.69 million, resulting in a reduction in net financial assets to \$15.66 million. Timing differences between planned and actual capital expenditures are the main reason for this variance.

4. Consolidated Statement of Cash Flow – Page 43

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

Overall, the City's cash position at the end of 2022 decreased to \$22.93 million from \$116.53 million in 2021.

5. Other 2022 Accumulated Surplus Distribution (Note 14)

The City's Accumulated Surplus balance of \$1.33 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 on page 52.

Message from the Corporate Controller

i) Operating Accumulated Surplus

The Operating Accumulated Surplus of \$25.46 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 \$1.15 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 on page 53.

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 \$49.01 million as at December 31, 2022.

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totalled \$107.8 million at December 31, 2022.

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 \$156.8 million in various reserves at year-end, however some of that amount relates to capital projects that were not completed before December 31, 2022. If these projects had been completed as planned, the Reserve balances would have been reduced to approximately \$63 million and Net Financial Assets would have decreased similarly.

Assessment of Trends

The City has Net Financial Assets of \$139.1 million at the end of 2022, an increase of \$17.75 million over 2021. Based on current projections, we expect our financial position to be drawn down in 2023 as a result of planned investment in infrastructure through the City's capital program.



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 32 consecutive years.

A handwritten signature in black ink, appearing to read 'C. Nolan'.

Catherine Nolan, CPA, CGA
Deputy Director of Finance

May 12, 2023

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 Chief Financial 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, 2022.

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 2022 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 & CFO

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, 2022, 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, 2022 and its results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

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 11, 2023

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Consolidated Statement of Financial Position

as at December 31, 2022

	2022	2021
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 22,933,056	\$ 116,531,792
Portfolio investments (Note 2)	253,251,692	150,882,727
Accounts receivable (Note 3)	25,283,520	16,238,012
Recoverable local improvements (Note 4)	614,913	772,641
Other assets (Note 5)	1,146,868	1,121,812
Inventory available for resale	56,169	56,169
	<u>303,286,218</u>	<u>285,603,153</u>
Liabilities		
Accounts payable and accrued liabilities (Note 6)	32,565,424	32,035,516
Deferred revenue (Note 8)	19,475,845	18,065,700
Restricted revenue (Note 9)	38,878,746	38,083,113
Refundable performance deposits and other	27,470,091	25,945,403
Employee future benefits (Note 10)	2,861,700	3,145,300
Debt (Note 11)	42,930,686	46,975,903
	<u>164,182,492</u>	<u>164,250,935</u>
Net Financial Assets	<u>139,103,726</u>	<u>121,352,218</u>
Non Financial Assets		
Tangible capital assets (Note 12, Schedule 1)	1,177,844,681	1,154,325,050
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	610,871	533,617
Prepaid expenses	1,456,190	1,003,351
	<u>1,195,438,271</u>	<u>1,171,388,547</u>
Accumulated Surplus (Note 14)	<u>\$ 1,334,541,997</u>	<u>\$ 1,292,740,765</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, 2022

	Budget 2022 Note 19	Actual 2022	Actual 2021
Revenue (Segment Report, Note 23)			
Taxes for municipal purposes (Note 16)	\$ 103,991,814	\$ 104,187,540	\$ 99,296,699
User fees and other revenue	52,910,221	55,431,092	50,497,200
Government transfers (Note 17)	12,910,331	7,325,205	6,803,129
Development revenue	37,457,515	8,634,346	5,016,024
Interest and investment income	2,694,988	6,801,307	2,411,236
Gaming revenues	750,004	1,576,904	780,946
Refinancing and asset disposal losses	-	(149,126)	(1,065,038)
Contributed tangible capital assets (Note 12)	20,000,000	17,560,027	16,435,062
	<u>230,714,873</u>	<u>201,367,295</u>	<u>180,175,258</u>
Expenses (Segment Report, Note 23)			
Protective services	52,284,717	48,800,726	45,049,842
Transportation services	27,487,924	26,247,478	22,798,719
Parks, recreation & cultural	26,669,074	24,654,225	21,263,223
Water utility	19,652,587	17,441,267	16,757,542
Sewer utility	15,576,404	13,339,392	13,395,349
General government	23,238,572	21,830,513	20,074,697
Planning, public health and other	8,352,812	7,252,462	7,173,527
	<u>173,262,090</u>	<u>159,566,063</u>	<u>146,512,899</u>
Annual Surplus	<u>57,452,783</u>	<u>41,801,232</u>	<u>33,662,359</u>
Accumulated Surplus - beginning of year	<u>1,292,740,765</u>	<u>1,292,740,765</u>	<u>1,259,078,406</u>
Accumulated Surplus - end of year (Note 14)	<u>\$ 1,350,193,548</u>	<u>\$ 1,334,541,997</u>	<u>\$ 1,292,740,765</u>

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2022

	Budget 2022 Note 19	Actual 2022	Actual 2021
Annual Surplus	\$ 57,452,783	\$ 41,801,232	\$ 33,662,359
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(187,741,339)	(50,169,026)	(57,444,676)
Amortization	24,593,930	26,466,120	23,863,066
Proceeds from disposal of tangible capital assets	-	34,149	139,110
Loss on disposal of tangible capital assets	-	149,126	1,565,038
	<u>(163,147,409)</u>	<u>(23,519,631)</u>	<u>(31,877,462)</u>
Change in Other Non Financial Assets			
Increase in supplies inventory	-	(77,254)	(71,664)
Increase in prepaid expenses	-	(452,839)	(150,135)
	<u>-</u>	<u>(530,093)</u>	<u>(221,799)</u>
Increase (decrease) in Net Financial Assets	(105,694,626)	17,751,508	1,563,098
Net Financial Assets beginning of the year	<u>121,352,218</u>	<u>121,352,218</u>	<u>119,789,120</u>
Net Financial Assets end of the year	<u>\$ 15,657,592</u>	<u>\$ 139,103,726</u>	<u>\$ 121,352,218</u>

Consolidated Statement of Cash Flow

For the year ended December 31, 2022

	Actual 2022	Actual 2021
Operating transactions		
Annual surplus	\$ 41,801,232	\$ 33,662,359
Items not utilizing cash		
Amortization	26,466,120	23,863,066
Loss on disposal of assets	149,126	1,065,038
Contributed tangible capital assets	(17,560,027)	(16,435,062)
Actuarial adjustment on debt	(500,883)	(440,357)
Restricted revenues recognized	(7,969,147)	(4,550,168)
	<u>585,189</u>	<u>3,502,517</u>
Change in non-cash operating items		
Increase in prepaid expenses	(452,839)	(150,135)
Increase in supplies inventory	(77,254)	(71,664)
Decrease (increase) in accounts receivable	(9,045,508)	(1,205,428)
Decrease in recoverable local improvements	157,728	403,071
Increase in other assets	(25,056)	(307,415)
Increase (decrease) in accounts payable and accrued liabilities	529,908	3,987,620
Increase (decrease) in deferred revenue	1,410,145	2,779,302
Increase (decrease) in refundable performance deposits	1,524,688	5,471,404
(Decrease) in employee future benefits	(283,600)	(202,900)
	<u>(6,261,788)</u>	<u>10,703,855</u>
Cash provided by operating transactions	36,124,633	47,868,731
Capital transactions		
Proceeds on disposal of tangible capital assets	34,149	139,110
Cash used to acquire tangible capital assets	(32,608,999)	(41,009,614)
	<u>(32,574,850)</u>	<u>(40,870,504)</u>
Investing transactions		
Proceeds on disposal of land available for sale	-	500,000
(Increase) decrease in portfolio investments	(102,368,965)	(60,562,493)
	<u>(102,368,965)</u>	<u>(60,062,493)</u>
Financing transactions		
Proceeds from debt issues	-	29,000,000
Debt repayment	(3,544,334)	(2,260,235)
Collection of restricted revenues	8,764,780	11,894,417
	<u>5,220,446</u>	<u>38,634,182</u>
(Decrease) increase in cash and cash equivalents	(93,598,736)	(14,430,084)
Cash and cash equivalents - beginning of year	116,531,792	130,961,876
Cash and cash equivalents - end of year	\$ <u>22,933,056</u>	\$ <u>116,531,792</u>

Summary of Significant Accounting Policies

For the year ended December 31, 2022

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, 2022

(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, 2022

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 2022 component of the Financial Plan Bylaw, No. 7727-2021, adopted by Council on May 10, 2022.

(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, 2022

(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, 2022

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2022 were comprised as follows:

	<u>Dec 31, 2022</u>	<u>Dec 31, 2021</u>
Cash	\$ 7,443,999	\$ 108,452,634
Cash equivalents	<u>15,489,057</u>	<u>8,079,158</u>
	<u>\$ 22,933,056</u>	<u>\$ 116,531,792</u>

Cash equivalents were comprised of a pooled mortgage fund with an effective interest rate of **3.10%** (4.82% for 2021).

2. Portfolio Investments

Portfolio investments include Canadian bank notes, Guaranteed Investment Certificates and BC Credit Union term deposits with effective interest rates of 1.41% - 5.48%. 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.

The carrying value of portfolio investments at December 31, 2022 was **\$253,251,692** (\$150,882,727 for 2021). The market value of portfolio investments at December 31, 2022 was **\$243,693,597** (\$151,802,777 for 2021).

3. Accounts Receivable

	<u>2022</u>	<u>2021</u>
Property Taxes	\$ 6,400,737	\$ 5,594,269
Other Governments	6,343,201	3,178,097
General and Accrued Interest	8,672,159	4,257,060
Development Cost Charges	<u>4,077,852</u>	<u>3,395,482</u>
	<u>25,493,949</u>	16,424,908
Less: Allowance for Doubtful Accounts	<u>(210,429)</u>	<u>(186,896)</u>
	<u>\$ 25,283,520</u>	<u>\$ 16,238,012</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 **\$1,146,868** (\$1,121,812 for 2021).

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

6. Accounts Payable and Accrued Liabilities

	<u>2022</u>	<u>2021</u>
Accounts Payable:		
General	\$ 11,227,439	\$ 9,779,172
Other Governments	14,401,385	14,853,709
Salaries and Wages	<u>1,344,351</u>	<u>1,639,827</u>
	26,973,175	26,272,708
Accrued Liabilities:		
Landfill Liability	3,454,381	3,750,986
Vacation Pay	1,071,537	887,756
Other Employment Benefits	<u>1,066,331</u>	<u>1,124,066</u>
	5,592,249	5,762,808
	\$ 32,565,424	\$ 32,035,516

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 3.08% (2.16% for 2021) and the discount rate was 4.07% (2.59% for 2021). 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 determined. Any ultimate settlements will be recorded in the year the settlements can be determined 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 2 Class A share and 1 Class B shares (of a total of 37 Class A shares and 18 Class B shares issued and outstanding as of December 31, 2022.

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, 2022

8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	<u>December 31, 2021</u>	<u>Additions</u>	<u>Revenue earned</u>	<u>December 31, 2022</u>
Property taxes	\$ 8,589,236	\$ 17,332,653	\$ 16,783,679	\$ 9,138,210
Connection Revenues	1,841,494	832,804	816,331	1,857,967
Other	<u>7,634,970</u>	<u>6,053,218</u>	<u>5,208,520</u>	<u>8,479,668</u>
	<u>\$ 18,065,700</u>	<u>\$ 24,218,675</u>	<u>\$ 22,808,530</u>	<u>\$ 19,475,845</u>

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	<u>December 31, 2021</u>	<u>Collections/Interest</u>	<u>Disbursements</u>	<u>December 31, 2022</u>
Development cost charges	\$ 21,077,096	\$ 5,533,077	\$ (7,215,685)	\$ 19,394,488
Parkland acquisition charges	2,195,991	350,922	-	2,546,913
Amenity Charges	7,003,779	2,267,542	(622,901)	8,648,420
Parking Charges	999,812	70,847	-	1,070,659
Other	<u>6,806,435</u>	<u>542,392</u>	<u>(130,561)</u>	<u>7,218,266</u>
	<u>\$ 38,083,113</u>	<u>\$ 8,764,780</u>	<u>\$ (7,969,147)</u>	<u>\$ 38,878,746</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 and updated for December 31, 2022. The valuation resulted in a cumulative unamortized actuarial gain of **\$290,000** at December 31, 2022, (cumulative unamortized loss of \$64,200 for 2021). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2022 was **\$2,861,700**, (\$3,145,300 for 2021) comprised as follows:

	<u>2022</u>	<u>2021</u>
Accrued benefit obligation, beginning of year	\$ 3,209,500	\$ 3,317,900
Add: Current service costs	183,200	200,400
Interest on accrued benefit obligation	70,900	49,100
Actuarial (gain)/loss	(290,000)	82,300
Less: Benefits paid during the year	<u>(532,400)</u>	<u>(440,200)</u>
Accrued benefit obligation, end of year	<u>2,641,200</u>	3,209,500
	<u>220,500</u>	<u>(64,200)</u>
Add: Unamortized actuarial (loss)/gain	<u>220,500</u>	<u>(64,200)</u>
Accrued Benefit liability	<u><u>2,861,700</u></u>	<u><u>3,145,300</u></u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

10. Employee Future Benefits (cont'd)

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

	<u>2022</u>	<u>2021</u>
Discount rate (long-term borrowing rate)	4.30 %	2.25 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.68 %	2.73 %
Estimated average remaining service life of employees (years)	12.0	12.0

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 **\$4,045,217** (\$2,700,592 for 2021). Interest payments for the year totalled **\$1,632,244** (\$1,581,216 for 2021).

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	2022 Debt Outstanding	2021 Debt Outstanding
93	6246	Downtown Civic Facilities	5.70%	2027	32,100,000	22,992,077	9,107,923	10,782,231
99	6246	Downtown Office Complex	5.00%	2026	16,300,000	12,041,938	4,258,061	5,251,753
121	6560	Animal Shelter	2.90%	2027	625,000	377,911	247,089	291,492
121	6559	Cemetery Expansion	2.90%	2037	1,520,000	441,899	1,078,101	1,130,022
121	6679	Cemetery Expansion	2.90%	2037	700,000	203,506	496,494	520,405
153	6558	Fire Hall #4	2.41%	2031	6,000,000	550,409	5,449,591	6,000,000
153	7370	Leisure Ctr. Reno	2.41%	2046	3,500,000	107,522	3,392,478	3,500,000
153	7371	Synthetic Field	2.41%	2046	7,000,000	215,044	6,784,956	7,000,000
153	7372	Albion Community Ctr.	2.41%	2046	8,500,000	261,125	8,238,875	8,500,000
153	7374	Hammond Community Ctr.	2.41%	2046	2,000,000	61,441	1,938,559	2,000,000
153	7376	MRSS Track Facility	2.41%	2046	2,000,000	61,441	1,938,559	2,000,000
					<u>80,245,000</u>	<u>37,314,313</u>	<u>42,930,686</u>	<u>46,975,903</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>
2023	\$ 3,599,153
2024	3,647,762
2025	3,697,744
2026	3,749,136
2027	3,254,597
Thereafter	15,974,864
Actuarial earnings	9,007,430
	<u>\$ 42,930,686</u>

The City has the following authorized but unissued financing available as at December 31, 2022:

<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	500,000
#7377	23,500,000		
		Total	\$ <u>27,875,000</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

12. Tangible Capital Assets

	<u>Net book value</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 296,648,241	\$ 287,303,392
Buildings	84,764,834	85,896,611
Transportation network	224,884,037	216,622,442
Storm sewer system	222,877,103	222,817,744
Fleet and equipment	22,175,953	20,263,737
Technology	5,672,612	6,217,561
Water system	138,161,075	136,157,705
Sanitary sewer system	141,310,826	141,032,148
Other	41,350,000	38,013,710
	<u>\$ 1,177,844,681</u>	<u>\$ 1,154,325,050</u>

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

During the year there were no write-downs of assets (2021 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$17,560,027** (\$16,435,062 for 2021) 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 2022 is **\$1,334,545,933** (\$1,292,740,765 for 2021) and is distributed as follows:

		<u>2022</u>	<u>2021</u>
Operating surplus	General	\$ 5,727,398	\$ 8,563,194
	Sewer	5,937,537	5,966,930
	Water	<u>13,793,118</u>	<u>13,707,170</u>
		25,458,053	28,237,294
Equity in the capital funds	General	867,398,256	842,930,177
	Sewer	143,022,206	142,398,327
	Water	<u>141,808,064</u>	<u>139,437,695</u>
		1,152,228,526	1,124,766,199
Reserves	Funds	49,015,284	44,524,272
	Accounts	<u>107,840,134</u>	<u>95,213,000</u>
		156,855,418	139,737,272
Accumulated Surplus		<u>\$ 1,334,541,997</u>	<u>\$ 1,292,740,765</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

15. Reserves

	<u>December 31,</u> <u>2021</u>	<u>Interest</u> <u>Allocated</u>	<u>Contributions/</u> <u>Transfers</u>	<u>Use of</u> <u>Reserves</u>	<u>December 31,</u> <u>2022</u>
Reserve Funds					
Local Improvement	\$ 2,669,747	\$ 40,817	\$ -	\$ -	\$ 2,710,564
Equipment Replacement	19,583,271	429,002	3,134,544	(1,959,854)	21,186,963
Capital Works	16,176,221	338,432	3,344,418	(1,768,502)	18,090,569
Fire Department Capital Acquisition	4,094,702	104,717	1,196,111	(357,649)	5,037,881
Sanitary Sewer	1,227,204	25,219	-	(52,153)	1,200,270
Land	<u>773,127</u>	<u>15,910</u>	<u>-</u>	<u>-</u>	<u>789,037</u>
Total Reserve Funds	<u>44,524,272</u>	<u>954,097</u>	<u>7,675,073</u>	<u>(4,138,158)</u>	<u>49,015,284</u>
Reserve Accounts					
Specific Projects - Capital	13,799,761	-	5,511,139	(3,945,358)	15,365,542
Specific Projects - Operating	9,846,884	-	6,089,562	(7,135,909)	8,800,537
Self Insurance	653,809	13,600	45,000	(67,842)	644,567
Police Services	9,746,964	273,121	1,624,451	(415,401)	11,229,135
Fire Services	485,230	9,983	-	(48,543)	446,670
Core Development	1,724,172	35,036	5,918,375	(6,237,915)	1,439,668
Recycling	4,106,894	86,424	646,902	(410,325)	4,429,895
Community Safety Initiatives	772,746	-	-	(188,808)	583,938
Building Inspections	3,569,030	73,440	-	-	3,642,470
Gravel Extraction	912,857	19,613	59,349	(5,846)	985,973
Community Works (Gas Tax)	966,576	17,497	315,198	(24,988)	1,274,283
Facility Maintenance	448,144	18,267	2,140,000	(2,087,874)	518,537
Snow Removal	850,061	-	-	(143,372)	706,689
Park & Recreation Improvements	5,310,021	-	2,379,997	(4,302,480)	3,387,538
Cemetery Maintenance	256,840	-	160,241	(13,568)	403,513
Infrastructure Sustainability (Town Centre Bldgs)	-	-	794,200	(559,531)	234,669
Infrastructure Sustainability (Roads)	5,415,418	124,817	4,280,587	(4,366,308)	5,454,514
Infrastructure Sustainability (Drainage)	3,341,593	76,600	1,050,884	(814,673)	3,654,404
Drainage Improvements	5,797,872	140,887	2,000,239	(323,047)	7,615,951
Gaming Revenues	2,253,496	-	1,576,904	(766,324)	3,064,076
Self Insurance (Sewer)	171,940	-	6,504	-	178,444
Self Insurance (Water)	152,252	-	6,504	(6,542)	152,214
Specific Projects (Sewer)	11,762,103	-	7,482,001	(2,645,605)	16,598,499
Specific Projects (Water)	<u>12,868,337</u>	<u>-</u>	<u>6,648,396</u>	<u>(2,488,325)</u>	<u>17,028,408</u>
Total Reserve Accounts	<u>95,213,000</u>	<u>889,285</u>	<u>48,736,433</u>	<u>(36,998,584)</u>	<u>107,840,134</u>
Total Reserves	<u>\$ 139,737,272</u>	<u>1,843,382</u>	<u>56,411,506</u>	<u>(41,136,742)</u>	<u>156,855,418</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:

	<u>2022 Budget</u>	<u>2022</u>	<u>2021</u>
Municipal Tax Levies	\$ 103,991,814	\$ 104,187,540	\$ 99,296,699
Levies for other authorities			
School taxes	47,004,053	46,999,301	42,974,954
TransLink	9,437,278	9,441,526	8,277,785
British Columbia Assessment	1,419,700	1,420,328	1,259,526
Metro Vancouver Regional District	2,061,422	2,061,483	1,693,254
Dyking Districts	1,144,538	1,144,538	744,042
Municipal Finance Authority	<u>7,877</u>	<u>7,879</u>	<u>6,003</u>
Total Collections for Others	<u>61,074,868</u>	<u>61,075,055</u>	<u>54,955,564</u>
Total Tax Levies	<u>\$ 165,066,682</u>	<u>\$ 165,262,595</u>	<u>\$ 154,252,263</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

17. Government Transfers

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

	2022			2021
	Capital	Operating	Total	Total
Federal Government	\$ 500,837	\$ 419,118	\$ 919,955	\$ 1,697,618
Provincial Government	331,557	2,425,882	2,757,439	2,518,261
TransLink	1,986,977	1,644,398	3,631,375	2,559,687
Other	16,436	-	16,436	27,563
Total	<u>\$ 2,835,807</u>	<u>\$ 4,489,398</u>	<u>\$ 7,325,205</u>	<u>\$ 6,803,129</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, 2021	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2022
Latecomer Fees	\$ -	\$ -	\$ 776,201	\$ (2,940)	\$ 773,261
Cemetery Perpetual Care	1,410,782	3,345	87,586	(3,345)	1,498,368
Election Surplus	8,690	111	-	(8,801)	-
Metro Vancouver Sewer & Drainage District	2,222,066	-	1,598,490	(1,704,548)	2,116,008
TransLink	919,448	-	810,228	(1,038,733)	690,943
School Site Acquisition Fees	-	-	26,100	-	26,100
Road 13 Dyking District	1,420,980	-	179,951	(20,035)	1,580,896
Albion Dyking District	2,401,485	-	311,286	(5,763)	2,707,008
	<u>\$ 8,383,451</u>	<u>\$ 3,456</u>	<u>\$ 3,789,842</u>	<u>\$ (2,784,165)</u>	<u>\$ 9,392,584</u>

19. Expenses and Expenditures by Object

	Operations	Capital		2022 Total	2022 Budget	2021 Total
		Acquisitions				
Goods and services	\$ 76,937,666	\$ 31,742,700	\$ -	\$ 108,680,366	\$ 257,620,023	\$ 110,720,871
Wages and salaries	54,459,133	866,299	-	55,325,432	57,029,491	51,308,259
Interest	1,703,144	-	-	1,703,144	1,759,984	1,630,317
Total	133,099,943	32,608,999	-	165,708,942	316,409,498	163,659,447
Amortization expenses	26,466,120	-	-	26,466,120	24,593,930	23,863,066
Contributed tangible capital assets	-	17,560,027	-	17,560,027	20,000,000	16,435,062
Total Expenses and Expenditures	<u>\$ 159,566,063</u>	<u>\$ 50,169,026</u>	<u>\$ -</u>	<u>\$ 209,735,089</u>	<u>\$ 361,003,428</u>	<u>\$ 203,957,575</u>

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

20. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 10, 2022. 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	\$ 103,991,814
User fees and other revenue	52,910,221
Other	53,812,838
Contributed subdivision infrastructure	<u>20,000,000</u>
Total Revenue	<u>230,714,873</u>
Expenses	
Protective services	52,284,717
Transportation services	27,487,924
Recreation and cultural	26,669,074
Water utility	19,652,587
Sewer utility	15,576,404
General Government	23,238,572
Planning, public health and other	<u>8,352,812</u>
Total expenses	<u>173,262,090</u>
Annual Surplus	<u><u>\$ 57,452,783</u></u>
Less:	
Capital expenditures	187,741,338
Debt repayment	4,055,066
Add:	
Interfund transfers	80,848,953
Amortization	24,593,930
Borrowing proceeds	<u>28,900,738</u>
Financial Plan Bylaw	<u><u>\$ -</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, 2022

22. Municipal Pension Plan

The City of Maple Ridge and its employees contribute to the Municipal Pension Plan (a jointly trusted 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 2021, the plan has about 227,000 active members and approximately 118,000 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, 2021, indicated a \$3.761 million funding surplus for basic pension benefits on a going concern basis.

The City of Maple Ridge paid **\$4,060,332** (2021 \$3,848,908) for employer contributions while employees contributed **\$3,567,537** (2021 \$3,218,889) to the plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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.

Parks, Recreation & Cultural Services

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

Water Utility

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

Sewer Utility

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

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

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.



The City of Maple Ridge's Procurement team is an essential component of the Finance Department.

Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2022

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 155,558	\$ 996,800
Other revenues	5,875,627	901,510	3,351,390	21,694,371	15,667,907
Government transfers	1,655,024	4,213,176	918,128	35,871	(48,076)
Development revenue	13,557	1,842,314	5,602,176	289,867	455,612
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Asset disposal gain(loss)	(255)	402,270	(22,348)	(177,979)	(346,387)
Contributed infrastructure	<u>-</u>	<u>9,159,013</u>	<u>4,883,000</u>	<u>2,569,439</u>	<u>948,575</u>
Total Revenue	7,543,953	16,518,283	14,732,346	24,567,127	17,674,431
Expenses					
Operating:					
Goods and services	26,434,869	5,718,798	11,185,868	12,454,809	9,924,531
Labour	19,952,549	7,044,600	9,397,819	2,138,161	587,174
Debt Servicing	<u>140,853</u>	<u>-</u>	<u>1,016,796</u>	<u>-</u>	<u>-</u>
Sub total	46,528,271	12,763,398	21,600,483	14,592,970	10,511,705
Amortization	<u>2,272,455</u>	<u>13,484,080</u>	<u>3,053,742</u>	<u>2,848,297</u>	<u>2,827,687</u>
Total Expenses	<u>48,800,726</u>	<u>26,247,478</u>	<u>24,654,225</u>	<u>17,441,267</u>	<u>13,339,392</u>
Excess (deficiency) of revenue over expenses	\$ <u>(41,256,773)</u>	\$ <u>(9,729,195)</u>	\$ <u>(9,921,879)</u>	\$ <u>7,125,860</u>	\$ <u>4,335,039</u>

Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2022

	General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2022 Actual	Total Budget	Total 2021 Actual
\$	-	\$ -	\$ 2,482,585	\$ 100,552,597	\$ 104,187,540	\$ 103,991,814	\$ 99,296,699
	2,203,702	2,065,407	3,671,178	-	55,431,092	52,910,221	50,497,200
	540,098	-	10,984	-	7,325,205	12,910,331	6,803,129
	418,320	-	12,500	-	8,634,346	37,457,515	5,016,024
	-	-	-	6,801,307	6,801,307	2,694,988	2,411,236
	-	-	-	1,576,904	1,576,904	750,004	780,946
	(4,427)	-	-	-	(149,126)	-	(1,065,038)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,560,027</u>	<u>20,000,000</u>	<u>16,435,062</u>
	3,157,693	2,065,407	6,177,247	108,930,808	201,367,295	230,714,873	180,175,258
	6,720,834	710,351	3,787,606	-	76,937,666	89,878,685	70,531,201
	12,216,418	-	3,122,412	-	54,459,133	57,029,491	50,488,315
	<u>136,579</u>	<u>367,061</u>	<u>41,855</u>	<u>-</u>	<u>1,703,144</u>	<u>1,759,984</u>	<u>1,630,317</u>
	19,073,831	1,077,412	6,951,873	-	133,099,943	148,668,160	122,649,833
	<u>1,679,270</u>	<u>-</u>	<u>300,589</u>	<u>-</u>	<u>26,466,120</u>	<u>24,593,930</u>	<u>23,863,066</u>
	<u>20,753,101</u>	<u>1,077,412</u>	<u>7,252,462</u>	<u>-</u>	<u>159,566,063</u>	<u>173,262,090</u>	<u>146,512,899</u>
\$	<u>(17,595,408)</u>	<u>987,995</u>	<u>(1,075,215)</u>	<u>108,930,808</u>	<u>41,801,232</u>	<u>57,452,783</u>	<u>33,662,359</u>

Schedule of Tangible Capital Assets

Schedule 1

For the year ended December 31, 2022

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 287,303,392	\$ 144,466,521	\$ 356,899,006	\$ 300,231,449
Additions	9,344,849	2,204,111	15,465,590	5,150,298
Disposals	-	(12,888)	638,319	(1,618,499)
	<u>296,648,241</u>	<u>146,657,744</u>	<u>373,002,915</u>	<u>303,763,248</u>
Accumulated Amortization				
Opening balance	-	58,569,910	140,276,564	77,413,705
Amortization expense	-	3,330,583	8,633,596	4,049,654
Effect of disposals	-	(7,583)	(791,282)	(577,211)
	<u>-</u>	<u>61,892,910</u>	<u>148,118,878</u>	<u>80,886,148</u>
Net Book Value as at December 31, 2022	\$ <u>296,648,241</u>	\$ <u>84,764,834</u>	\$ <u>224,884,037</u>	\$ <u>222,877,100</u>
Net Book Value as at December 31, 2021	\$ 287,303,392	\$ 85,896,611	\$ 216,622,442	\$ 222,817,744

¹ Historical cost includes work in progress at December 31, 2022 of **\$14,756,896** (\$31,977,067 for 2021) comprised of: Land \$658,032 (\$614,988 for 2021); Buildings \$111,063 (\$20,275,525 for 2021); Transportation network \$6,027,059 (\$876,825 for 2021); Storm system \$24,641 (\$24,641 for 2021); Fleet and equipment \$437,010 (\$430,962 for 2021); Technology \$248,001 (\$177,218 for 2021); Water system \$1,776,196 (\$1,960,180 for 2021); Sanitary system \$3,856,060 (\$6,697,799 for 2021); and Other \$1,618,834 (\$918,930 for 2021). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2021) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$1,131,451 (\$967,734 for 2021) and Structures at \$40,218,549 (\$37,045,974 for 2021)

Schedule of Tangible Capital Assets Continued

Fleet and Equipment	Technology	Water System	Sanitary System	Other ³	Total
\$ 37,703,513	\$ 15,980,714	\$ 179,820,507	\$ 196,857,458	\$ 57,285,158	\$ 1,576,547,718
4,110,154	849,426	4,871,173	3,321,831	4,851,594	50,169,026
<u>(228,023)</u>	<u>(259,072)</u>	<u>(391,968)</u>	<u>(732,278)</u>	<u>(99,893)</u>	<u>(2,704,302)</u>
41,585,644	16,571,068	184,299,712	199,447,011	62,036,859	1,624,012,442
17,439,776	9,763,153	43,662,802	55,825,310	19,271,448	422,222,668
2,189,124	1,389,501	2,683,846	2,689,116	1,500,700	26,466,120
<u>(219,209)</u>	<u>(254,199)</u>	<u>(208,013)</u>	<u>(378,243)</u>	<u>(85,287)</u>	<u>(2,521,027)</u>
<u>19,409,691</u>	<u>10,898,455</u>	<u>46,138,635</u>	<u>58,136,183</u>	<u>20,686,861</u>	<u>446,167,761</u>
<u>\$ 22,175,953</u>	<u>\$ 5,672,613</u>	<u>\$ 138,161,077</u>	<u>\$ 141,310,828</u>	<u>\$ 41,349,998</u>	<u>\$ 1,177,844,681</u>
\$ 20,263,737	\$ 6,217,561	\$ 136,157,705	\$ 141,032,148	\$ 38,013,710	\$ 1,154,325,050

For the year ended December 31, 2022 (unaudited)

Grant Received

Balance of BC Safe Restart Grant	\$	165,613
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Application of Grant

Lost revenue*		-
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Operational adaptations**		165,613
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Total Application	\$	<u>165,613</u>
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Balance Remaining	\$	<u>-</u>
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* 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

	2022	2021	2020	2019	2018	2012
Population ¹	96,378	94,742	92,056	91,222	88,626	80,270
Registered Voters ²	66,271	59,750	59,750	59,750	59,730	51,089
Local Unemployment Rate ³	4.4%	5.5%	7.2%	4.9%	4.9%	6.7%
Municipal Full-Time Employees ⁴	438	402	405	375	388	365
Number of Residents Employed by Industry ⁵						
1 Construction	6,303	6	Accommodation and Food Services			3,147
2 Retail Trade	6,291	7	Professional, Scientific, Technical Services			3,045
3 Health Care and Social Assistance	5,865	8	Public Administration			2,735
4 Manufacturing	3,898	9	Wholesale Trade and Transportation			2,324
5 Educational Services	3,466	10	Administrative and Support, Waste Management and Remediation Services			2,264
Number of Schools ⁶						
Elementary Schools	18	18	18	18	17	17
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	21	17	17	17	21
Day Care Centres	133	133	126	120	114	96
No. of Properties (Folios)	33,121	32,882	32,396	31,816	31,817	28,367
Land Area-Designated Land Use (in Ha) ⁷						
Residential	5,392	5,406	5,412	5,412	5,428	5,647
Agricultural	3,562	3,562	3,562	3,562	3,562	3,586
Forest	2,443	2,443	2,442	2,442	2,442	2,443
Park/Conservation	2,077	2,065	2,059	2,059	2,044	1,965
Employment	914	914	914	914	914	707
Institutional/Civic	281	281	281	281	281	336
Mixed Use	77	77	77	77	77	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	496	494	492	489	473
Unpaved	5.0	5.0	5.1	6	6	6
Sewer Lines (in Km) ⁹						
Sanitary	347	344	346	340	338	279
Storm	398	398	398	395	358	296
Water Lines (in Km) ⁹	442	435	435	432	431	382
Parks Area in Ha (No. of Parks in Brackets) ¹⁰						
Municipal ¹¹	(69) 279	(69) 278	(69) 276	(68) 275	(72) 273	(61) 256
Regional ¹²	(3) 651	(3) 631	(3) 627	(3) 611	(3) 600	(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/lfs041-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

	2022	2021	2020	2019	2018	2012
Dog Licences Issued ¹⁴	6,871	6,752	7,233	7,808	11,005	8,546
Business Licences Issued ¹⁴	5,139	5,153	5,051	4,853	4,533	4,215
Building Permits ¹⁵						
Total Issued	4,950	5,395	4,721	4,374	4,897	638
Value	\$351,797,285	\$244,545,546	\$263,384,599	\$215,044,847	\$159,363,948	\$111,574,000

Police

RCMP Members	105	103.0	103.0	103.0	102.0	84.0
Emergency Response Team (ERT)	1.4	1.37	1.32	1.2	1.2	1.7
Forensic Identification Service (FIS)	2.9	2.85	2.75	2.7	2.6	2.7
Integrated Homicide Investigation (IHIT)	3.13	3.08	3.08	2.8	2.7	3.1
LMD Reconstructionists (ICARS)	.6	0.61	0.63	0.4	0.6	0.8
Police Dog Service (PDS)	1.59	1.58	1.51	1.5	1.5	1.7
Real Time Intelligence Centre	.1	0.14	0.17	—	—	—
Auxiliary Police Officers	—	—	—	4.0	3.0	31.0

Fire Personnel:

Fire Chiefs	1	1	1	1	1	2
Deputy Chief	2	2	1	1	1	—
Assistant Fire Chiefs	4	4	5	5	4	4
Administrative Support Staff	4	3.5	3.5	3.5	3.5	3.5
Fire Training Officer	2	2	1	1	1	1
Career Captains	8	8	8	8	8	8
Career Lieutenants	4	4	4	4	4	4
Career Firefighters	43	44	44	42	41	32
Paid-on-Call Lieutenants	8					
Paid-on-call: - Hall No. 1	28	30	30	27	32	29
- Hall No. 2	11	17	15	19	22	19
- Hall No. 3	18	24	20	21	21	18
- Hall No. 4	17	15	18	—	—	—

Comparative Financial Data

Accumulated Surplus	2022	2021	2020	2019	2018	2012
Funded Reserves	\$ 156,885,418	\$ 139,737,272	\$ 129,406,180	\$ 105,876,684	\$ 104,234,050	\$ 61,076,557
Equity in Capital Assets	1,152,228,526	1,124,766,199	1,100,083,244	1,072,349,752	1,021,045,792	787,906,788
Operating Surplus	25,458,053	28,237,294	29,588,982	31,132,730	33,425,372	13,235,095
Total Surplus and Reserves	\$1,334,541,997	\$1,292,740,765	\$1,259,078,406	\$1,209,359,166	\$1,158,703,214	\$862,218,440
Long Term Debt						
Parks & Recreation	\$ 30,292,025	\$ 32,469,008	\$ 10,899,043	\$ 12,289,807	\$ 13,642,382	\$ 21,012,595
Public Works						2,675,000
Protective Services	5,696,680	6,291,492	334,621	376,098	415,967	625,000
Public Health	1,574,595	1,650,427	1,724,086	1,794,921	1,863,011	2,220,000
General Government	5,367,386	6,564,976	7,718,745	8,830,524	9,901,271	15,554,127
Total Long Term Debt	\$ 42,930,686	\$ 46,975,903	\$ 20,676,495	\$ 23,291,350	\$ 25,822,631	\$ 42,086,722
Debt Per Capita	\$ 445	\$ 496	\$ 225	\$ 255	\$ 291	\$ 535
Debt Payment as a percentage of Operating Expenses	4.27%	3.5%	3.5%	3.5%	4.0%	3.8%
Remaining Debt Servicing Capacity	\$33,457,963	\$30,638,658	\$ 25,944,660	\$ 24,615,886	\$ 21,380,501	\$ 19,180,654

¹⁴ Maple Ridge Licences & Bylaws Department

¹⁵ Maple Ridge Building Department

¹⁶ Ridge Meadows RCMP Detachment

¹⁷ Maple Ridge Fire Department

Permissive Tax Exemptions

Through the adoption of 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.

2022 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes
Foregone	10235 Jackson Road	\$ 38,080
BC Society for the Prevention of Cruelty to Animals	10235 Jackson Road	\$40,474
Cam Neely Arena (90% exemption)	23588 Jim Robson Way	43,962
Fraternal Order of Eagles	23461 132 Avenue	29,356
Girl Guides of Canada	26521 Ferguson Avenue	19,696
Golden Ears Winter Club (95% exemption)	23588 Jim Robson Way	22,803
Katie's Place	10255 Jackson Road	4,892
Region View Recreation Services (Maple Ridge Golf Course)	20818 Golf Lane	57,605
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	92,225

Permissive Tax Exemptions

Property	Address	Taxes Foregone
Maple Ridge Search and Rescue Society	23598 Jim Robson Way	6,059
Ridge Meadows Recycling Society	10092 236 Street	26,128
Ridge Meadows Seniors Society	12148 224 Street	42,674
Ruskin Community Hall	28395 96 Avenue	7,617
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	24,861
Heritage		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$8,422
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,509
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	8,816
Old Japanese School House (Fraser Information Society)	11739 223 Street	6,346
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	3,026
Churches		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$6,243
BC Conference of Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	64,639
Burnett Fellowship Baptist Church	20639 123 Avenue	10,852
Christian Life Assembly	11756 232 Street	16,554
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	13,192
Church of Jesus Christ of Latter Day Saints in Canada	11750 207 Street	12,740
Church of the Nazarene	21467 Dewdney Trunk Road	11,389
Congregation of the Haney Presbyterian Church	11858 216 Street	14,218
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	9,254
High Way Church	21746 Lougheed Highway	12,487
Jamia Riyadhul Jannah British Columbia Foundation	27079 River Road	2,786
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	9,334
Maple Ridge Baptist Church	22155 Lougheed Highway	99,994
Maple Ridge Christian Reformed Church	20245 Dewdney Trunk Road	11,029
NorthRidge Foursquare Church	11601 Laity Street	29,051
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	8,174
Ridge Meadows Open Door Church	11391 Dartford Street	3,872
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	4,113
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	15,364
St. John the Divine Anglican Church	21299 River Road	8,429
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	10,810
Trustees of the Congregation of the Golden Ears United Church	22165 Dewdney Trunk Road	30,540
Trustees of the Kanaka Creek Congregation of Jehovah's Witnesses	11770 West Street	11,652
Webster's Whonnock United Church	25102 Dewdney Trunk Road	6,654
Wildwood Fellowship Church	10810 272 Street	6,542
2022 Property Taxes Forgone Through Permissive Tax Exemptions		\$877,383

Major Property Tax Payers

Registered Owner	Primary Property	2022 Taxes
BC Hydro & Power Authority	Gas Lines	1,225,747
Sun Life Assurance Co Of Canada	Westgate Shopping Centre	733,642
Conwest (Hammond) Gp Ltd	Developer	679,500
Haney Place Centre Ltd	Haney Place Mall	658,551
1326445 BC Ltd	Valley Fair Mall	617,092
Viam Holdings Ltd	Strata Rental Units	566,759
M R Landmark 2000 Centre Ltd	Shopping Centre & Auto Dealership	549,666
BC Gas Utility Ltd	Gas Lines	492,947
Canadian Pacific Railway Co	Railway Tracks	491,839
Ridge Meadows U-Lok Ltd	Storage / Warehousing	457,273
487559 BC Ltd	Shopping Centre	456,920
E-One Moli Energy (Canada) Ltd	Manufacturer	442,328
BC Telephone Co	Poles, Lines, Towers	437,425
Marv Jones Properties Ltd	Shopping Centre & Auto Dealership	405,536
Stella-Jones Inc	Storage / Warehousing	389,721
0800957 BC Ltd	Lumber Remanufacturing	369,043
1296487 BC Ltd		361,507
Mini Mall Storage Properties Gp Ltd	Storage / Warehousing	330,901
Southcoast Reman Ltd	Manufacturer	323,295
Kerr Properties 002 Ltd	Developer	298,744
Beta Enterprises Ltd	Retail	291,212
Anfor Holdings Ltd	Lumber Remanufacturing	286,411
Squamish Projects Ltd	Lumber Mills	282,879
Jones, Ronald M	Shopping Centre & Auto Dealership	268,223
Fraser Street Holdings Ltd	Offices	263,282
22475 Dewdney Trunk Road Inc	Maple Ridge Square	263,234
Garmar Holdings Ltd	Industrial Land	254,519
Alpi Construction Inc	Condominium Development	244,334
Damka Lumber & Development Ltd	Shopping Centre	243,563
Epic Ne Albion Homes Ltd	Developer	241,621
Loon Properties Inc	Property Management	236,085
Royal Canadian Legion Maple Ridge Branch No. 088	Strata Rental Units / Legion	234,250
S & G Lumber Ltd	Forestry	233,924
Ardex Canada Inc	Manufacturer	223,256
0777215 BC Ltd		219,014

Assessment/Taxation Comparative Statistics

	2022	2021	2020	2019	2018	2017
Assessment for General Taxation						
Land	\$26,890,449,243	\$20,297,934,634	\$19,058,746,556	\$19,629,840,232	\$17,121,559,937	\$14,005,600,987
Less: Exempt Land	2,287,672,564	1,805,324,608	1,672,874,052	1,653,720,132	1,484,494,335	1,281,990,112
Net Land Assessment	24,602,776,679	\$18,492,610,026	\$17,385,872,504	\$17,976,120,100	\$15,637,065,602	\$12,723,610,875
Improvements						
	11,135,368,632	\$8,516,188,380	\$7,944,011,597	\$8,035,744,979	\$7,691,371,973	\$7,333,567,778
Less: Exempt Imp & Utilities	775,077,958	780,706,449	661,707,374	661,991,810	654,004,000	723,935,510
Net Improvement Assessment	\$10,360,290,674	\$7,735,481,931	\$7,282,304,223	\$7,373,753,169	\$7,037,367,973	\$6,609,632,268
Total Taxable Assessment	\$34,963,067,353	\$26,228,091,957	\$24,668,176,727	\$25,349,873,269	\$22,674,433,575	\$19,333,243,143
Assessment for School Taxation	\$34,467,142,223	\$25,917,102,128	\$24,357,135,264	\$25,007,976,179	\$22,386,228,842	\$19,151,491,833
General & Debt Tax Rates (per \$1,000)						
Residential (1)	2.3755	2.9336	\$2.9933	\$2.7296	\$2.9087	\$3.2643
Utilities (2)	39.3822	38.0056	38.2743	38.5454	38.8320	39.0792
Industrial (4)		15.3800	15.7222	19.9159	22.9767	25.5611
Industrial, light (5)	7.0094	7.6900	7.8611	8.6117	9.5555	10.6805
Business/Other (6)	7.0094	7.6900	7.8611	8.6117	9.5555	10.6805
Seasonal/Recreational (8)	10.0112	10.6032	10.1058	11.6256	12.1740	13.2826
Farm (9)	18.8263	17.5464	25.1315	33.9474	33.0176	33.2576
School Tax Rate (per \$1,000)						
Residential (1)	\$1.0834	\$1.3348	\$1.3754	\$1.2740	\$1.3342	\$1.4701
Utilities (2)	12.72	12.8600	13.0300	13.2000	13.4000	13.4000
Industrial (4)	0.0000	0.0000	0.0000	3.7000	4.2000	4.8000
Industrial, light (5)	3.52	3.8600	1.0561	3.7000	4.2000	4.8000
Business/Other (6)	3.52	3.8600	1.1070	3.7000	4.2000	4.8000
Seasonal/Recreational (8)	2.03	2.3300	0.7844	2.3000	2.5000	2.7000
Farm (9)	6.98	6.9100	7.0500	7.1000	7.0000	6.9000
Residential Tax Rate (per \$1,000)						
General (incl. Reg. Library)	\$2.3755	\$2.9336	\$2.9933	\$2.7296	\$2.9087	\$3.2643
Local School Levy	1.0834	1.3348	1.3754	1.2740	1.3342	1.4701
Regional District	0.0526	0.0567	0.0526	0.0436	0.0476	0.0414
Transit Authority (GVTA)	0.2259	0.2586	0.2517	0.2216	0.2115	0.2193
BC Assessment	0.0349	0.0411	0.0426	0.0389	0.0403	0.0432
Municipal Finance Authority	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	\$3.7725	\$4.6250	\$4.7158	\$4.3079	\$4.5425	\$5.0385
Utilities & Penalties						
Current Year's Levy	194,965,118	181,633,810	\$166,147,988	\$162,219,152	\$152,419,384	\$144,536,113
Per Capita	2,143	1,996	\$2,020	\$1,972	\$1,853	\$1,757
Collections	190,470,522	177,860,663	\$161,677,675	\$158,594,338	\$149,003,226	\$141,216,955
Percent of Levy	97.69%	97.92%	97.31%	97.77%	97.76%	97.70%
Gross Tax Collections	194,440,937	183,117,854	\$165,000,289	\$162,136,028	\$152,445,378	\$145,018,979
Percent of Current Levy	99.73%	100.82%	99.31%	99.95%	100.0%	100.3%
Taxes Outstanding	6,325,194	5,609,885	\$6,885,682	\$5,524,440	\$5,236,181	\$4,852,470

Property Assessments and Tax Rates & Total Taxes Levied

Analysis of 2022 Taxable Values

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreation	Farm
General Purpose (in \$1,000's)	32,167,686	21,418	-	668,616	2,094,720	6,067	4,560
% of Taxable Values	92.00%	0.06%	-	1.91%	5.99%	0.02%	0.01%
% of General Taxation	77.16%	2.00%	-	5.00%	15.67%	0.08%	0.08%

Analysis of 2022 Rates

(Per \$1,000)

	Residential	Utilities	Major Industrial	Light Industrial	Business Other	Seasonal Recreation	Farm
General	2.3755	39.3822	14.0189	7.0094	7.0094	10.0112	18.8263
RCMP	0.0373	0.6178	0.2199	0.1100	0.1100	0.1570	0.2953
School Tax	1.0834	12.7200	1.4080	3.5200	3.5200	2.0300	3.4900
BC Assessment	0.0349	0.4662	0.4662	0.1036	0.1036	0.0349	0.0349
Mun. Finance Authority	0.0002	0.0007	0.0007	0.0007	0.0005	0.0002	0.0002
Regional District / 911	0.0526	0.1841	0.1788	0.1788	0.1289	0.0526	0.0526
Transit Authority	0.2259	2.2370	1.4022	0.7822	0.7787	0.1564	0.3239

Total Tax Levies

Last Five Fiscal Years Comparison

	2022	2021	2020	2019	2018
Municipal Tax Levies	101,429,500	96,189,128	91,474,065	87,439,672	82,927,839
Levied for others					
School taxes	47,011,792	42,899,171	35,032,613	38,721,905	36,300,250
TransLink	9,438,442	8,267,034	7,553,738	6,927,160	6,134,400
British Columbia Assessment	1,419,820	1,258,002	1,201,562	1,142,136	1,073,952
Metro Vancouver Region District	2,061,489	1,691,618	1,465,975	1,230,597	1,196,778
Dyking Districts	852,839	504,048	499,732	489,670	450,762
Mun. Finance Authority	7,877	5,998	5,602	5,670	5,049
Total collected for others	60,792,258	54,625,871	45,759,223	48,517,138	45,161,190
Total tax levies	162,221,758	150,814,999	137,233,288	135,956,810	128,089,029

Revenue & Expenses

Last Five Fiscal Years Comparison

	2022	2021	2020	2019	2018
Revenue					
Property Taxes	\$104,187,540	\$ 99,296,699	\$ 94,914,905	\$ 90,205,710	\$ 85,645,660
Fees	55,431,092	50,497,200	45,433,301	45,678,005	42,266,363
Investment Income	6,801,307	2,411,236	5,286,485	5,636,251	4,581,311
Developer Contributions	26,194,373	21,451,085	34,824,923	39,915,638	45,515,314
Government Transfers	8,902,109	7,584,076	11,328,711	7,130,538	6,643,750
Other Proceeds and Gains (losses)	<u>(149,126)</u>	<u>(1,065,038)</u>	<u>(3,099,311)</u>	<u>226,258</u>	<u>(1,470,673)</u>
	<u>\$201,367,295</u>	<u>\$180,175,258</u>	<u>\$188,689,014</u>	<u>\$188,792,400</u>	<u>\$183,181,725</u>
Expenses					
Analysis by Function					
Protective Services	\$ 48,800,726	\$ 45,049,842	\$ 42,305,469	\$ 39,271,854	\$ 37,458,755
Transportation Services	26,247,478	22,798,719	22,354,372	20,755,224	19,445,582
Recreation & Cultural	24,654,225	21,263,223	19,197,925	19,176,835	18,754,440
Water Utility	17,441,267	16,757,542	15,351,570	13,952,992	13,787,153
Sewer Utility	13,339,392	13,395,349	12,899,985	12,427,643	11,688,964
General Government	21,830,513	20,074,697	17,633,091	16,433,566	15,252,598
Planning, Public Health & Other	<u>7,252,462</u>	<u>7,173,527</u>	<u>6,744,713</u>	<u>11,142,947</u>	<u>6,030,684</u>
	<u>\$159,566,063</u>	<u>\$146,512,899</u>	<u>\$136,487,125</u>	<u>\$133,161,061</u>	<u>\$122,418,176</u>
Analysis by Object					
Goods and Services	\$ 76,937,666	\$ 70,531,201	\$ 67,122,046	\$ 67,039,401	\$ 57,454,958
Wages and Salaries	54,459,133	50,488,315	44,406,123	43,391,232	42,182,171
Interest and Financing Fees	1,703,144	1,630,317	1,317,565	1,462,295	1,612,938
Amortization Expense	<u>26,466,120</u>	<u>23,863,066</u>	<u>23,641,391</u>	<u>21,268,133</u>	<u>21,168,109</u>
	<u>\$159,566,063</u>	<u>\$146,512,899</u>	<u>\$136,487,125</u>	<u>\$133,161,061</u>	<u>\$122,418,176</u>
Annual Surplus	\$ 41,801,232	\$ 33,662,359	\$ 52,201,889	\$ 55,631,339	\$ 60,763,549
Net Financial Assets	\$139,103,726	\$121,352,218	\$119,789,120	\$113,108,683	\$114,978,159

Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	2022	2021	2020	2019	2018
Capital Acquisitions					
General Government	\$1,146,631	\$1,483,759	\$ 3,450,414	\$ 1,690,337	\$ 1,394,243
Transportation	22,697,295	16,301,780	17,759,718	18,588,276	29,127,646
Parks and Recreation	16,131,117	26,707,474	28,941,495	31,781,902	21,276,366
Protective Services	900,692	3,100,371	8,514,223	11,380,614	4,007,885
Public Health and Other	539,621	38,063	102,713	206,305	412,164
Sanitary Sewer & Waterworks	<u>8,753,670</u>	<u>9,813,230</u>	<u>10,775,442</u>	<u>19,217,524</u>	<u>18,322,636</u>
Total Capital Acquisitions	<u>\$50,169,026</u>	<u>\$57,444,676</u>	<u>\$69,544,005</u>	<u>\$82,864,958</u>	<u>\$74,540,940</u>
Source of Funding					
Revenue Funds	\$17,681,913	\$24,997,435	\$11,880,895	\$21,797,524	\$ 15,540,713
Reserve Funds	4,138,158	4,218,703	5,121,215	19,700,598	12,061,541
Contributed Assets	17,560,027	16,435,062	21,023,012	24,889,361	29,727,691
Grants	2,835,807	2,332,192	728,286	2,524,091	2,371,444
Development Fees & Other	<u>7,953,121</u>	<u>9,461,285</u>	<u>30,790,597</u>	<u>13,953,384</u>	<u>14,839,551</u>
Total Financing	<u>\$50,169,026</u>	<u>\$57,444,676</u>	<u>\$69,544,005</u>	<u>\$82,864,958</u>	<u>\$74,540,940</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.

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.

EXPENDITURE

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

EXPENSE

A transaction that results in a decrease in economic resources.

FINANCIAL ASSET

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

FINANCIAL PLAN

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

FREEDOM OF INFORMATION (FOI)

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

FULL-TIME EQUIVALENT POSITION (FTE)

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

FUND

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

FUND BALANCE

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

GAIN (LOSS) ON DISPOSAL

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

GOAL

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

GRANTS

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

GROSS DOMESTIC PRODUCT (GDP)

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

Glossary

GVS & DD

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

GVWD

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

INFRASTRUCTURE

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

LEED

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

LEVY

To impose taxes for the support of City activities.

LIBRARY

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

METRO VANCOUVER (MVRD)

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 primary 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.

SENIOR LEADERSHIP TEAM (SLT)

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

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.

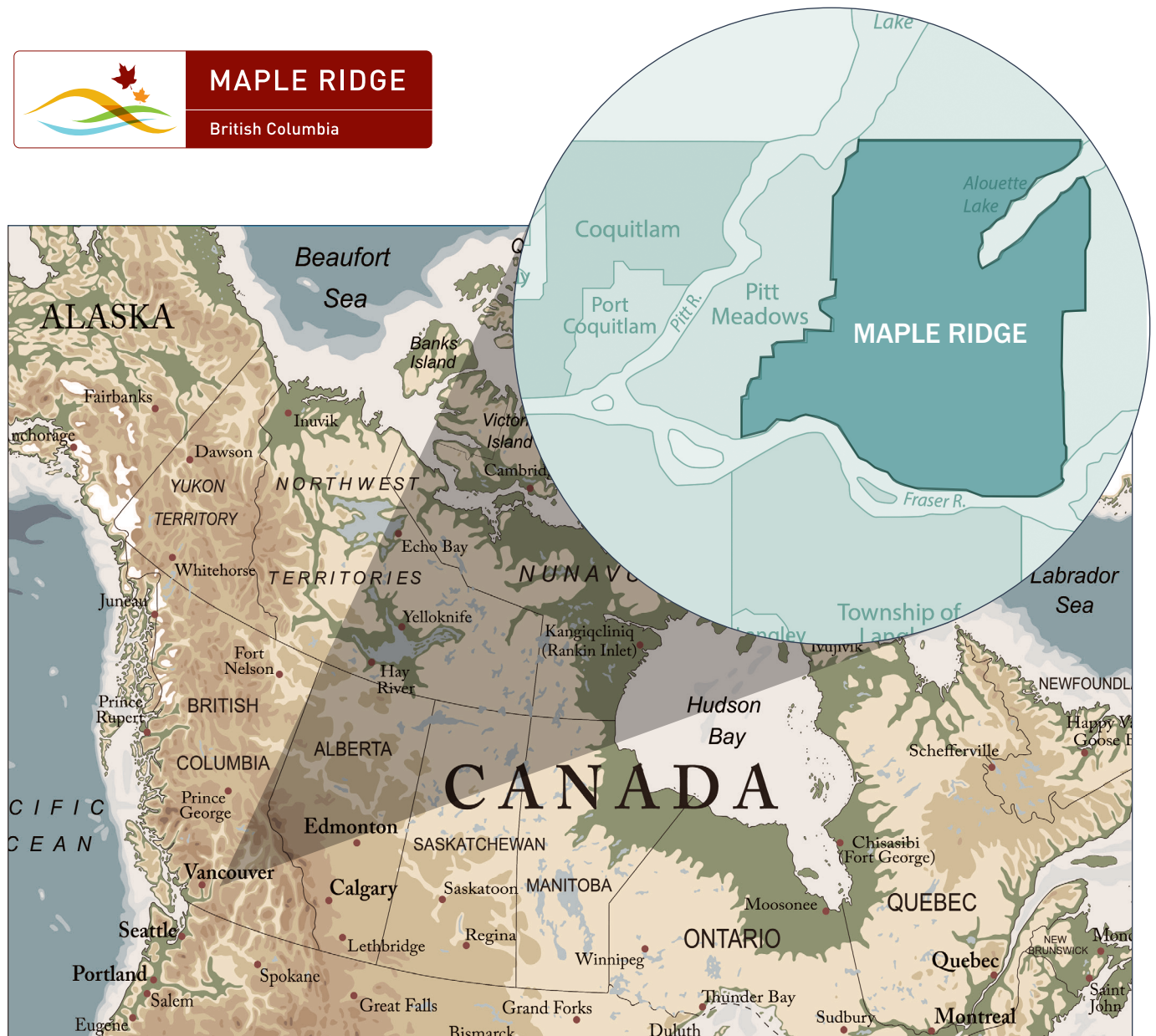
TRANSFERS TO/FROM OWN SOURCES

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